

**Chapter 26.19 RCW
CHILD SUPPORT SCHEDULE**

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RCW 26.19.001 Legislative intent and finding. The legislature intends, in establishing a child support schedule, to insure [ensure] that child support orders are adequate to meet a child's basic needs and to provide additional child support commensurate with the parents' income, resources, and standard of living. The legislature also intends that the child support obligation should be equitably apportioned between the parents.

The legislature finds that these goals will be best achieved by the adoption and use of a statewide child support schedule. Use of a statewide schedule will benefit children and their parents by:

(1) Increasing the adequacy of child support orders through the use of economic data as the basis for establishing the child support schedule;

(2) Increasing the equity of child support orders by providing for comparable orders in cases with similar circumstances; and

(3) Reducing the adversarial nature of the proceedings by increasing voluntary settlements as a result of the greater predictability achieved by a uniform statewide child support schedule. [1988 c 275 s 1.]

Effective dates—1988 c 275: "Except for sections 4, 8, and 9 of this act, this act shall take effect July 1, 1988. Sections 4 and 8 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [March 24, 1988]." [1988 c 275 s 23.]

Severability—1988 c 275: "If any provision of this act or its application to any person or circumstance is held invalid, the

remainder of the act or the application of the provision to other persons or circumstances is not affected." [1988 c 275 s 24.]

RCW 26.19.011 Definitions. Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Basic child support obligation" means the monthly child support obligation determined from the economic table based on the parties' combined monthly net income and the number of children for whom support is owed.

(2) "Child support schedule" means the standards, economic table, worksheets, and instructions, as defined in this chapter.

(3) "Court" means a superior court judge, court commissioner, and presiding and reviewing officers who administratively determine or enforce child support orders.

(4) "Deviation" means a child support amount that differs from the standard calculation.

(5) "Economic table" means the child support table for the basic support obligation provided in RCW 26.19.020.

(6) "Full-time" means the customary number of maximum, nonovertime hours worked in an individual's historical occupation, industry, and labor market. "Full-time" does not necessarily mean forty hours per week.

(7) "Instructions" means the instructions developed by the administrative office of the courts pursuant to RCW 26.19.050 for use in completing the worksheets.

(8) "Standards" means the standards for determination of child support as provided in this chapter.

(9) "Standard calculation" means the presumptive amount of child support owed as determined from the child support schedule before the court considers any reasons for deviation.

(10) "Support transfer payment" means the amount of money the court orders one parent to pay to another parent or custodian for child support after determination of the standard calculation and deviations. If certain expenses or credits are expected to fluctuate and the order states a formula or percentage to determine the additional amount or credit on an ongoing basis, the term "support transfer payment" does not mean the additional amount or credit.

(11) "Worksheets" means the forms developed by the administrative office of the courts pursuant to RCW 26.19.050 for use in determining the amount of child support. [2020 c 227 s 1; 2005 c 282 s 35; 1991 sp.s. c 28 s 4.]

Findings—Intent—2020 c 227: See note following RCW 26.09.320.

Rule-making authority—2020 c 227: See RCW 26.09.916.

Severability—Effective date—Captions not law—1991 sp.s. c 28: See notes following RCW 26.09.100.

RCW 26.19.020 Child support economic table.

ECONOMIC TABLE
MONTHLY BASIC SUPPORT OBLIGATION
PER CHILD

COMBINED MONTHLY NET INCOME	ONE CHILD FAMILY	TWO CHILDREN FAMILY
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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).

1000	216	167
1100	238	184
1200	260	200
1300	281	217
1400	303	234
1500	325	251
1600	346	267
1700	368	284
1800	390	301
1900	412	317
2000	433	334
2100	455	350
2200	477	367
2300	499	384
2400	521	400
2500	543	417
2600	565	433
2700	587	450
2800	609	467
2900	630	483
3000	652	500
3100	674	516
3200	696	533
3300	718	550
3400	740	566
3500	762	583
3600	784	599
3700	803	614
3800	816	624
3900	830	634
4000	843	643
4100	857	653
4200	867	660
4300	877	668
4400	887	675
4500	896	682
4600	906	689
4700	916	697
4800	927	705
4900	939	714
5000	951	723
5100	963	732

5200	975	741
5300	987	750
5400	999	759
5500	1011	768
5600	1023	777
5700	1030	782
5800	1036	786
5900	1042	791
6000	1048	795
6100	1054	800
6200	1061	804
6300	1067	809
6400	1073	813
6500	1081	819
6600	1096	830
6700	1111	842
6800	1126	853
6900	1141	864
7000	1156	875
7100	1170	886
7200	1185	898
7300	1200	909
7400	1212	918
7500	1222	925
7600	1231	932
7700	1241	939
7800	1251	946
7900	1261	953
8000	1270	960
8100	1280	968
8200	1290	975
8300	1299	981
8400	1308	987
8500	1316	994
8600	1325	1000
8700	1334	1007
8800	1343	1013
8900	1352	1019
9000	1361	1026
9100	1370	1032
9200	1379	1040
9300	1387	1047
9400	1396	1055
9500	1405	1062
9600	1414	1069
9700	1423	1077
9800	1432	1084
9900	1441	1092

10000	1451	1099
10100	1462	1107
10200	1473	1114
10300	1484	1122
10400	1495	1129
10500	1507	1136
10600	1518	1144
10700	1529	1151
10800	1539	1159
10900	1542	1161
11000	1545	1164
11100	1548	1166
11200	1551	1169
11300	1554	1172
11400	1556	1174
11500	1559	1177
11600	1562	1179
11700	1565	1182
11800	1568	1184
11900	1571	1187
12000	1573	1190

COMBINED			
MONTHLY			
NET	THREE	FOUR	FIVE
INCOME	CHILDREN	CHILDREN	CHILDREN
	FAMILY	FAMILY	FAMILY

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).

1000	136	114	100
1100	150	125	110
1200	163	137	120
1300	177	148	130
1400	191	160	141
1500	204	171	151
1600	218	182	161
1700	231	194	171
1800	245	205	180
1900	258	216	190
2000	271	227	200
2100	285	239	210
2200	298	250	220
2300	311	261	230
2400	325	272	239
2500	338	283	249
2600	351	294	259
2700	365	305	269
2800	378	317	279
2900	391	328	288
3000	405	339	298

3100	418	350	308
3200	431	361	318
3300	444	372	328
3400	458	384	337
3500	471	395	347
3600	484	406	357
3700	496	416	366
3800	503	422	371
3900	511	428	377
4000	518	434	382
4100	526	440	388
4200	531	445	392
4300	537	450	396
4400	543	455	400
4500	548	459	404
4600	554	464	408
4700	559	469	412
4800	566	474	417
4900	573	480	422
5000	580	486	428
5100	587	492	433
5200	594	498	438
5300	602	504	443
5400	609	510	449
5500	616	516	454
5600	623	522	459
5700	627	525	462
5800	630	528	465
5900	634	531	467
6000	637	534	470
6100	641	537	472
6200	644	540	475
6300	648	543	477
6400	651	545	480
6500	656	549	483
6600	665	557	490
6700	674	564	497
6800	683	572	503
6900	692	579	510
7000	701	587	516
7100	710	594	523
7200	719	602	530
7300	727	609	536
7400	734	615	541
7500	740	620	545
7600	745	624	549
7700	751	629	554
7800	756	634	558

7900	762	638	562
8000	767	643	566
8100	773	647	570
8200	778	652	574
8300	783	656	577
8400	788	660	581
8500	793	664	584
8600	797	668	588
8700	802	672	591
8800	807	676	595
8900	812	680	599
9000	817	684	602
9100	822	689	606
9200	828	694	611
9300	835	699	616
9400	841	705	620
9500	848	710	625
9600	854	716	630
9700	861	721	635
9800	867	727	639
9900	874	732	644
10000	879	737	648
10100	885	741	652
10200	890	745	656
10300	895	750	660
10400	900	754	664
10500	906	759	668
10600	911	763	672
10700	916	767	675
10800	921	772	679
10900	924	774	681
11000	926	776	683
11100	928	778	684
11200	931	780	686
11300	933	782	688
11400	936	784	690
11500	938	786	692
11600	940	788	693
11700	943	790	695
11800	945	792	697
11900	948	794	699
12000	950	796	700

The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the presumptive amount of support set for combined monthly net incomes of twelve thousand dollars upon written findings of fact. [2018 c 150 s 301; 2009 c 84 s 1; 1998 c 163 s 2; 1991 c 367 s 25; 1990 1st ex.s. c 2 s 19; 1989 c 175 s 76; 1988 c 275 s 3.]

Effective date—2018 c 150 ss 201-401: See note following RCW 26.23.065.

Effective date—2009 c 84: "This act takes effect October 1, 2009." [2009 c 84 s 6.]

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

Effective dates—Severability—1990 1st ex.s. c 2: See notes following RCW 26.09.100.

Effective date—1989 c 175: See note following RCW 34.05.010.

Effective dates—Severability—1988 c 275: See notes following RCW 26.19.001.

RCW 26.19.025 Quadrennial review of child support guidelines and child support review report—Work group membership—Report to legislature. (1) Beginning in 2011 and every four years thereafter, the division of child support shall convene a work group to review the child support guidelines and the child support review report described in subsection (7) of this section, consider the data required under subsection (8) of this section, and determine if the application of the child support guidelines results in appropriate support orders. Membership of the work group shall be determined as provided in this subsection.

(a) The president of the senate shall appoint one member from each of the two largest caucuses of the senate;

(b) The speaker of the house of representatives shall appoint one member from each of the two largest caucuses of the house of representatives;

(c) The governor, in consultation with the division of child support, shall appoint the following members:

(i) The director of the division of child support;

(ii) A professor of law specializing in family law;

(iii) A representative from the Washington state bar association's family law executive committee;

(iv) An economist;

(v) A representative of the tribal community;

(vi) Two representatives from the superior court judges' association, including a superior court judge and a court commissioner who is familiar with child support issues;

(vii) A representative from the administrative office of the courts;

(viii) A prosecutor appointed by the Washington association of prosecuting attorneys;

(ix) A representative from legal services;

(x) Three noncustodial parents, each of whom may be a representative of an advocacy group, an attorney, or an individual, with at least one representing the interests of low-income, noncustodial parents;

(xi) Three custodial parents, each of whom may be a representative of an advocacy group, an attorney, or an individual,

with at least one representing the interests of low-income, custodial parents; and

(xii) An administrative law judge appointed by the office of administrative hearings.

(2) Appointments to the work group shall be made by December 1, 2010, and every four years thereafter. The governor shall appoint the chair from among the work group membership.

(3) The division of child support shall provide staff support to the work group, and shall carefully consider all input received from interested organizations and individuals during the review process.

(4) The work group may form an executive committee, create subcommittees, designate alternative representatives, and define other procedures, as needed, for operation of the work group.

(5) Legislative members of the work group shall be reimbursed for travel expenses under RCW 44.04.120. Nonlegislative members, except those representing an employee or organization, are entitled to be reimbursed for travel expenses in accordance with RCW 43.03.050 and 43.03.060.

(6) By October 1, 2011, and every four years thereafter, the work group shall report its findings and recommendations to the legislature, including recommendations for legislative action, if necessary.

(7) The division of child support must prepare a child support review report for the use of each quadrennial work group. This report, along with the data described in subsection (8) of this section, must be used in the review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the division of child support, as directed by relevant state and federal law.

(8) During the quadrennial review, the data considered by the work group must include:

(a) Economic data on the cost of raising children; labor market data by occupation and skill level for the state and local job markets including, but not limited to, unemployment rates, employment rates, hours worked, and earnings; the impact of the guidelines' policies and amounts on parents who have family incomes below two hundred percent of the federal poverty level; and factors that influence employment rates and compliance with child support orders among parents who are obligated to pay support; and

(b) Case data, gathered through sampling or other methods, on the application of, and deviations from, the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment. [2019 c 275 s 1; 2011 c 21 s 2; 2007 c 313 s 5; 1991 c 367 s 26.]

Findings—2007 c 313: "Federal law requires the states to periodically review and update their child support guidelines. Accurate and consistent reporting of the terms of child support orders entered by the courts or administrative agencies in Washington state is necessary in order to accomplish a review of the child support guidelines. In addition, a process for review of the guidelines should

be established to ensure the integrity of any reviews undertaken to comply with federal law." [2007 c 313 s 1.]

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

RCW 26.19.035 Standards for application of the child support schedule. (1) **Application of the child support schedule.** The child support schedule shall be applied:

- (a) In each county of the state;
- (b) In judicial and administrative proceedings under this title or Title 13 or 74 RCW;
- (c) In all proceedings in which child support is determined or modified;
- (d) In setting temporary and permanent support;
- (e) In automatic modification provisions or decrees entered pursuant to RCW 26.09.100; and
- (f) In addition to proceedings in which child support is determined for minors, to adult children who are dependent on their parents and for whom support is ordered pursuant to RCW 26.09.100.

The provisions of this chapter for determining child support and reasons for deviation from the standard calculation shall be applied in the same manner by the court, presiding officers, and reviewing officers.

(2) **Written findings of fact supported by the evidence.** An order for child support shall be supported by written findings of fact upon which the support determination is based and shall include reasons for any deviation from the standard calculation and reasons for denial of a party's request for deviation from the standard calculation. The court shall enter written findings of fact in all cases whether or not the court: (a) Sets the support at the presumptive amount, for combined monthly net incomes below five thousand dollars; (b) sets the support at an advisory amount, for combined monthly net incomes between five thousand and seven thousand dollars; or (c) deviates from the presumptive or advisory amounts.

(3) **Completion of worksheets.** Worksheets in the form developed by the administrative office of the courts shall be completed under penalty of perjury and filed in every proceeding in which child support is determined. The court shall not accept incomplete worksheets or worksheets that vary from the worksheets developed by the administrative office of the courts.

(4) **Court review of the worksheets and order.** The court shall review the worksheets and the order setting support for the adequacy of the reasons set forth for any deviation or denial of any request for deviation and for the adequacy of the amount of support ordered. Each order shall state the amount of child support calculated using the standard calculation and the amount of child support actually ordered. Worksheets shall be attached to the decree or order or if filed separately shall be initialed or signed by the judge and filed with the order. [2005 c 282 s 36; 1992 c 229 s 6; 1991 c 367 s 27.]

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

RCW 26.19.045 Veterans' disability pensions, compensation for disability, and aid and attendant care payments. Veterans' disability pensions or regular compensation for disability incurred in or aggravated by service in the United States armed forces paid by the veterans' administration shall be disclosed to the court. The court may consider either type of compensation as disposable income for purposes of calculating the child support obligation. Aid and attendant care payments to prevent hospitalization paid by the veterans' administration solely to provide physical home care for a disabled veteran, and special medical compensation paid under 38 U.S.C. Sec. 314 (k) through (r) to provide either special care or special aids, or both, to assist with routine daily functions shall also be disclosed. The court may not include either aid and attendant care or special medical compensation payments in gross income for purposes of calculating the child support obligation or for purposes of deviating from the standard calculation. [1991 c 367 s 30.]

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

RCW 26.19.050 Worksheets and instructions. (1) The administrative office of the courts shall develop and adopt worksheets and instructions to assist the parties and courts in establishing the appropriate child support level and apportionment of support. The administrative office of the courts shall attempt to the greatest extent possible to make the worksheets and instructions understandable by persons who are not represented by legal counsel.

(2) The administrative office of the courts shall develop and adopt standards for the printing of worksheets and shall establish a process for certifying printed worksheets. The administrator may maintain a register of sources for approved worksheets.

(3) The administrative office of the courts should explore methods to assist pro se parties and judges in the courtroom to calculate support payments through automated software, equipment, or personal assistance. [2005 c 282 s 37; 1990 1st ex.s. c 2 s 5; 1988 c 275 s 6.]

Effective dates—Severability—1990 1st ex.s. c 2: See notes following RCW 26.09.100.

Effective dates—Severability—1988 c 275: See notes following RCW 26.19.001.

RCW 26.19.055 Payments for attendant services in cases of disability. Payments from any source, other than veterans' aid and attendance allowances or special medical compensation paid under 38 U.S.C. Sec. 314 (k) through (r), for services provided by an attendant in case of a disability when the disability necessitates the hiring of the services of an attendant shall be disclosed but shall not be included in gross income and shall not be a reason to deviate from the standard calculation. [1991 c 367 s 31.]

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

RCW 26.19.065 Standards for establishing lower and upper limits on child support amounts. (1) **Limit at forty-five percent of a parent's net income.** Neither parent's child support obligation owed for all his or her biological or legal children may exceed forty-five percent of net income except for good cause shown.

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

(b) Before determining whether to apply the forty-five percent limitation, the court must consider whether it would be unjust to apply the limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and any involuntary limits on either parent's earning capacity including incarceration, disabilities, or incapacity.

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

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

(b) The basic support obligation of the parent making the transfer payment, excluding health care, day care, and special child-rearing expenses, shall not reduce his or her net income below the self-support reserve of one hundred twenty-five percent of the federal poverty level for a one-person family, except for the presumptive minimum payment of fifty dollars per child per month or when it would be unjust to apply the self-support reserve limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and earning capacity. This section shall not be construed to require monthly substantiation of income.

(3) **Income above twelve thousand dollars.** The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the presumptive amount of support set for combined monthly net incomes of twelve thousand dollars upon written findings of fact. [2018 c 150 s 401; 2009 c 84 s 2; 1998 c 163 s 1; 1991 c 367 s 33.]

Effective date—2018 c 150 ss 201-401: See note following RCW 26.23.065.

Effective date—2009 c 84: See note following RCW 26.19.020.

Severability—Effective date—Captions not law—1991 c 367: See notes following RCW 26.09.015.

RCW 26.19.071 Standards for determination of income. (1)

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

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

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

- (a) Salaries;
- (b) Wages;
- (c) Commissions;
- (d) Deferred compensation;
- (e) Overtime, except as excluded for income in subsection (4)(i) of this section;
- (f) Contract-related benefits;
- (g) Income from second jobs, except as excluded for income in subsection (4)(i) of this section;
- (h) Dividends;
- (i) Interest;
- (j) Trust income;
- (k) Severance pay;
- (l) Annuities;
- (m) Capital gains;
- (n) Pension retirement benefits;
- (o) Workers' compensation;
- (p) Unemployment benefits;
- (q) Maintenance actually received;
- (r) Bonuses;
- (s) Social security benefits;
- (t) Disability insurance benefits; and
- (u) Income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

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

- (a) Income of a new spouse or new domestic partner or income of other adults in the household;
- (b) Child support received from other relationships;
- (c) Gifts and prizes;
- (d) Temporary assistance for needy families;
- (e) Supplemental security income;
- (f) Aged, blind, or disabled assistance benefits;

(g) Pregnant women assistance benefits;

(h) Food stamps; and

(i) Overtime or income from second jobs beyond forty hours per week averaged over a twelve-month period worked to provide for a current family's needs, to retire past relationship debts, or to retire child support debt, when the court finds the income will cease when the party has paid off his or her debts.

Receipt of income and resources from temporary assistance for needy families, supplemental security income, aged, blind, or disabled assistance benefits, and food stamps shall not be a reason to deviate from the standard calculation.

(5) **Determination of net income.** The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income:

(a) Federal and state income taxes;

(b) Federal insurance contributions act deductions;

(c) Mandatory pension plan payments;

(d) Mandatory union or professional dues;

(e) State industrial insurance premiums;

(f) Court-ordered maintenance to the extent actually paid;

(g) Up to five thousand dollars per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; and

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

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

(6) **Imputation of income.** The court shall impute income to a parent when the parent is voluntarily unemployed or voluntarily underemployed. The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that 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. A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be 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.

(a) Except as provided in (b) of this subsection, in the absence of records of a parent's actual earnings, the court shall impute a parent's income in the following order of priority:

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

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

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

(iv) 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 of earnings at thirty-two hours per week under this subsection is a rebuttable presumption;

(v) 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;

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

(b) When a parent is currently enrolled in high school full-time, the court shall consider the totality of the circumstances of both parents when determining whether each parent is voluntarily unemployed or voluntarily underemployed. If a parent who is currently enrolled in high school is determined to be voluntarily unemployed or voluntarily underemployed, the court shall impute income at earnings of twenty hours per week at minimum wage in the jurisdiction where that parent resides. Imputation of earnings at twenty hours per week under this subsection is a rebuttable presumption. [2020 c 227 s 2; 2011 1st sp.s. c 36 s 14; 2010 1st sp.s. c 8 s 14; 2009 c 84 s 3; 2008 c 6 s 1038; 1997 c 59 s 4; 1993 c 358 s 4; 1991 sp.s. c 28 s 5.]

Findings—Intent—2020 c 227: See note following RCW 26.09.320.

Rule-making authority—2020 c 227: See RCW 26.09.916.

Findings—Intent—2011 1st sp.s. c 36: See RCW 74.62.005.

Effective date—2011 1st sp.s. c 36: See note following RCW 74.62.005.

Findings—Intent—Short title—Effective date—2010 1st sp.s. c 8: See notes following RCW 74.04.225.

Effective date—2009 c 84: See note following RCW 26.19.020.

Part headings not law—Severability—2008 c 6: See RCW 26.60.900 and 26.60.901.

Severability—Effective date—Captions not law—1991 sp.s. c 28: See notes following RCW 26.09.100.

RCW 26.19.075 Standards for deviation from the standard calculation. (1) Reasons for deviation from the standard calculation include but are not limited to the following:

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

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

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

(iii) Child support actually received from other relationships;

(iv) Gifts;

(v) Prizes;

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

(vii) Extraordinary income of a child;

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

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

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

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

(i) Extraordinary debt not voluntarily incurred;

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

(iii) Special needs of disabled children;

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

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

(d) **Residential schedule.** The court may deviate from the standard calculation if the child spends a significant amount of time with the parent who is obligated to make a support transfer payment. The court may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time spent with that parent and shall consider the decreased expenses, if any, to the party receiving the support resulting from the significant amount of time the child spends with the parent making the support transfer payment.

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

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

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

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

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

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

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

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

(5) Agreement of the parties is not by itself adequate reason for any deviations from the standard calculation. [2009 c 84 s 4; 2008 c 6 s 1039; 1997 c 59 s 5; 1993 c 358 s 5; 1991 sp.s. c 28 s 6.]

***Reviser's note:** RCW 26.19.071 was amended by 2011 1st sp.s. c 36 s 14, changing subsection (4)(h) to subsection (4)(i).

Effective date—2009 c 84: See note following RCW 26.19.020.

Part headings not law—Severability—2008 c 6: See RCW 26.60.900 and 26.60.901.

Severability—Effective date—Captions not law—1991 sp.s. c 28: See notes following RCW 26.09.100.

RCW 26.19.080 Allocation of child support obligation between parents—Court-ordered day care or special child rearing expenses.

(1) The basic child support obligation derived from the economic table

shall be allocated between the parents based on each parent's share of the combined monthly net income.

(2) Health care costs are not included in the economic table. Monthly health care costs shall be shared by the parents in the same proportion as the basic child support obligation. Health care costs shall include, but not be limited to, medical, dental, orthodontia, vision, chiropractic, mental health treatment, prescription medications, and other similar costs for care and treatment.

(3) Day care and special child rearing expenses, such as tuition and long-distance transportation costs to and from the parents for visitation purposes, are not included in the economic table. These expenses shall be shared by the parents in the same proportion as the basic child support obligation. If an obligor pays court or administratively ordered day care or special child rearing expenses that are not actually incurred, the obligee must reimburse the obligor for the overpayment if the overpayment amounts to at least twenty percent of the obligor's annual day care or special child rearing expenses. The obligor may institute an action in the superior court or file an application for an adjudicative hearing with the department of social and health services for reimbursement of day care and special child rearing expense overpayments that amount to twenty percent or more of the obligor's annual day care and special child rearing expenses. Any ordered overpayment reimbursement shall be applied first as an offset to child support arrearages of the obligor. If the obligor does not have child support arrearages, the reimbursement may be in the form of a direct reimbursement by the obligee or a credit against the obligor's future support payments. If the reimbursement is in the form of a credit against the obligor's future child support payments, the credit shall be spread equally over a twelve-month period. Absent agreement of the obligee, nothing in this section entitles an obligor to pay more than his or her proportionate share of day care or other special child rearing expenses in advance and then deduct the overpayment from future support transfer payments.

(4) The court may exercise its discretion to determine the necessity for and the reasonableness of all amounts ordered in excess of the basic child support obligation. [2009 c 84 s 5; 1996 c 216 s 1; 1990 1st ex.s. c 2 s 7.]

Effective date—2009 c 84: See note following RCW 26.19.020.

Effective dates—Severability—1990 1st ex.s. c 2: See notes following RCW 26.09.100.

RCW 26.19.090 Standards for postsecondary educational support awards. (1) The child support schedule shall be advisory and not mandatory for postsecondary educational support.

(2) When considering whether to order support for postsecondary educational expenses, the court shall determine whether the child is in fact dependent and is relying upon the parents for the reasonable necessities of life. The court shall exercise its discretion when determining whether and for how long to award postsecondary educational support based upon consideration of factors that include but are not limited to the following: Age of the child; the child's needs; the expectations of the parties for their children when the parents were together; the child's prospects, desires, aptitudes,

abilities or disabilities; the nature of the postsecondary education sought; and the parents' level of education, standard of living, and current and future resources. Also to be considered are the amount and type of support that the child would have been afforded if the parents had stayed together.

(3) The child must enroll in an accredited academic or vocational school, must be actively pursuing a course of study commensurate with the child's vocational goals, and must be in good academic standing as defined by the institution. The court-ordered postsecondary educational support shall be automatically suspended during the period or periods the child fails to comply with these conditions.

(4) The child shall also make available all academic records and grades to both parents as a condition of receiving postsecondary educational support. Each parent shall have full and equal access to the postsecondary education records as provided in RCW 26.09.225.

(5) The court shall not order the payment of postsecondary educational expenses beyond the child's twenty-third birthday, except for exceptional circumstances, such as mental, physical, or emotional disabilities.

(6) The court shall direct that either or both parents' payments for postsecondary educational expenses be made directly to the educational institution if feasible. If direct payments are not feasible, then the court in its discretion may order that either or both parents' payments be made directly to the child if the child does not reside with either parent. If the child resides with one of the parents the court may direct that the parent making the support transfer payments make the payments to the child or to the parent who has been receiving the support transfer payments. [1991 sp.s. c 28 s 7; 1990 1st ex.s. c 2 s 9.]

Severability—Effective date—Captions not law—1991 sp.s. c 28:
See notes following RCW 26.09.100.

Effective dates—Severability—1990 1st ex.s. c 2: See notes following RCW 26.09.100.

RCW 26.19.100 Federal income tax exemptions. The parties may agree which parent is entitled to claim the child or children as dependents for federal income tax exemptions. The court may award the exemption or exemptions and order a party to sign the federal income tax dependency exemption waiver. The court may divide the exemptions between the parties, alternate the exemptions between the parties, or both. [1990 1st ex.s. c 2 s 10.]

Effective dates—Severability—1990 1st ex.s. c 2: See notes following RCW 26.09.100.