

**CHILD SUPPORT GUIDELINES
SCHEDULE A - IMPUTED INCOME
(N.D. Admin. Code § 75-02-04.1-07)**

OBLIGOR: _____
OBLIGEE: _____

This schedule is for use when employment income must be imputed to the obligor who is unemployed or underemployed. Presumption of underemployment exists if the obligor's gross income from earnings is less than 60% of statewide average earnings for persons with similar work history and occupational qualifications, or less than 167 times the federal hourly minimum wage. A source of information for data to use in imputing income is "Employment and Wages by Occupation," a publication by Job Service of North Dakota that contains wage and salary information by region and select cities. The publication is available on the Job Service website and is updated annually.

1. Statewide average earnings:..... _____
Occupation: _____
Source: _____

2. Imputed income – general rule: -07(3)

a. 167 X federal minimum wage..... _____ X 12 = _____
(\$7.25 per hour\$1,211)

b. .6 X statewide average earnings as
determined in #1 above..... _____ X 12 = _____

c. .9 X obligor's greatest average gross
monthly earnings in any 12 consecutive
months included in the current calendar
year and two previous calendar years _____ X 12= _____

Greatest of a through c: _____

Less: Actual gross annual earnings..... _____

Presumed Imputed Annual Income: _____

**3. Obligor under age 18 or under age 19 and enrolled in and
attending high school: -07(7)(a)**

.5 X 167 X federal minimum wage..... _____ X 12 = _____

Less: Actual gross annual earnings..... _____

Presumed Imputed Annual Income: _____

4. Obligor is currently incarcerated: -07(8)

The amount that may be imputed to an incarcerated obligor is based on the length of time the obligor has been continuously incarcerated. "Incarcerated" means physically confined to a prison, jail, or other correctional facility.

Imputed income may not be greater than:

- a. 167 X federal minimum wage if incarcerated less than one year.
- b. .8 X 167 X federal minimum wage if incarcerated at least one year but less than two years.
- c. .6 X 167 X federal minimum wage if incarcerated at least two years but less than three years.
- d. .4 X 167 X federal minimum wage if incarcerated at least three years but less than four years.
- e. .2 X 167 X federal minimum wage if incarcerated at least four years but less than five years.

Income may not be imputed in any amount if the obligor has been incarcerated for at least five years.

Number of months obligor has been incarcerated: _____

Imputation percentage [Imp %] based on number of months incarcerated: _____

_____ [Imp %] X 167 X federal minimum wage..... _____ X 12 = _____

Less: Actual gross annual earnings..... _____

Presumed Imputed Annual Income: _____

5. Obligor noncooperation in establishment proceedings: -07(9)

In proceedings to **establish** a child support obligation, if the obligor fails to furnish reliable information on income and if that information cannot be reasonably obtained from other sources, income is imputed at the greatest of:

a. 167 X federal minimum wage..... _____ X 12 = _____
(\$7.25 per hour\$1,211)

b. 1.0 X statewide average earnings as determined in #1 above..... _____ X 12 = _____

c. .9 X obligor's greatest average gross monthly earnings in any 12 consecutive months included in the current calendar year and two previous calendar years _____ X 12= _____

6. **Obligor noncooperation in review proceedings: -07(10)**

In **review** proceedings, if the obligor fails to furnish reliable information on income and if that information cannot be reasonably obtained from other sources, income is imputed at greater of:

- a. Greatest of a through c of section 2 above, or
- b. Net income when order was entered or last modified plus 10% increase per year.*

***If applicable, complete the following calculation:**

- 1. Number of full years since last order X .10..... _____
- 2. (Number of extra days ÷ 365) X .10..... _____
- 3. Presumed increase (Line 1 + Line 2)..... _____
- 4. "Last order" monthly net income _____
- 5. Line 4 X Line 3..... _____
- 6. Presumed monthly net income (Line 4 + Line 5) _____
- 7. Presumed annual net income (Line 6 X 12) _____

7. **Exceptions:** Review subsections 4, 5, 6, 7(b), and 11 of section 75-02-04.1-07 for other exceptions to the imputation of income based on the general rule above.