

Florida Economic table based on combined net income

Net income definition:

(2) Income shall be determined on a monthly basis for each parent as follows:

(a) Gross income shall include, but is not limited to, the following:

1. Salary or wages.
2. Bonuses, commissions, allowances, overtime, tips, and other similar payments.
3. Business income from sources such as self-employment, partnership, close corporations, and independent contracts. "Business income" means gross receipts minus ordinary and necessary expenses required to produce income.
4. Disability benefits.
5. All workers' compensation benefits and settlements.
6. Unemployment compensation.
7. Pension, retirement, or annuity payments.
8. Social security benefits.
9. Spousal support received from a previous marriage or court ordered in the marriage before the court.
10. Interest and dividends.
11. Rental income, which is gross receipts minus ordinary and necessary expenses required to produce the income.
12. Income from royalties, trusts, or estates.
13. Reimbursed expenses or in kind payments to the extent that they reduce living expenses.
14. Gains derived from dealings in property, unless the gain is nonrecurring.

(b) Income on a monthly basis shall be imputed to an unemployed or underemployed parent when such employment or underemployment is found by the court to be voluntary on that parent's part, absent a finding of fact by the court of physical or mental incapacity or other circumstances over which the parent has no control. In the event of such voluntary unemployment or underemployment, the employment potential and probable earnings level of the parent shall be determined based upon his or her recent work history, occupational qualifications, and prevailing earnings level in the community as provided in this paragraph; however, the court may refuse to impute income to a parent if the court finds it necessary for the parent to stay home with the child who is the subject of a child support calculation.

- (c) Public assistance as defined in s. [409.2554](#) shall be excluded from gross income.
- (3) Net income is obtained by subtracting allowable deductions from gross income. Allowable deductions shall include:
 - (a) Federal, state, and local income tax deductions, adjusted for actual filing status and allowable dependents and income tax liabilities.
 - (b) Federal insurance contributions or self-employment tax.
 - (c) Mandatory union dues.
 - (d) Mandatory retirement payments.
 - (e) Health insurance payments, excluding payments for coverage of the minor child.
 - (f) Court-ordered support for other children which is actually paid.
 - (g) Spousal support paid pursuant to a court order from a previous marriage or the marriage before the court.
- (4) Net income for each parent shall be computed by subtracting allowable deductions from gross income.
- (5) Net income for each parent shall be added together for a combined net income.