

(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 work history, education, health, and age, 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. In the absence of ~~information to the contrary~~ records of a parent's actual earnings, the court shall impute a parent's ~~imputed~~ income ~~shall be based on~~ using the following information in the order listed:

- (i) Use reliable, historical data where available such as employment security data;
- (ii) Use incomplete, sporadic information if that data is available;
- (iii) Use minimum wage for the state in which that parent resides, when there is a recent history of:
 - a. minimum wage (or approximately minimum wage earnings); or

b. coming off of public assistance, GAU, SSI, or disability, or a recent release from incarceration, or the parent is under twenty years old;

(iv) Use the median 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 when no other source of information is available.