

Minnesota determination of income for purposes of computing child support

518A.34 COMPUTATION OF CHILD SUPPORT OBLIGATIONS.

(a) To determine the presumptive child support obligation of a parent, the court shall follow the procedure set forth in this section.

(b) To determine the obligor's basic support obligation, the court shall:

(1) determine the gross income of each parent under section [518A.29](#);

(2) calculate the parental income for determining child support (PICS) of each parent, by subtracting from the gross income the credit, if any, for each parent's nonjoint children under section [518A.33](#);

(3) determine the percentage contribution of each parent to the combined PICS by dividing the combined PICS into each parent's PICS;

(4) determine the combined basic support obligation by application of the guidelines in section [518A.35](#);

(5) determine the obligor's share of the basic support obligation by multiplying the percentage figure from clause (3) by the combined basic support obligation in clause (4); and

(6) determine the parenting expense adjustment, if any, as provided in section [518A.36](#), and adjust the obligor's basic support obligation accordingly. If the parenting time of the parties is presumed equal, section [518A.36, subdivision 3](#), applies to the calculation of the basic support obligation and a determination of which parent is the obligor.

518A.29 CALCULATION OF GROSS INCOME.

(a) Subject to the exclusions and deductions in this section, gross income includes any form of periodic payment to an individual, including, but not limited to, salaries, wages, commissions, self-employment income under section [518A.30](#), workers' compensation, unemployment benefits, annuity payments, military and naval retirement, pension and disability payments, spousal maintenance received under a previous order or the current proceeding, Social Security or veterans benefits provided for a joint child under section [518A.31](#), and potential income under section [518A.32](#). Salaries, wages, commissions, or other compensation paid by third parties shall be based upon gross income before participation in an employer-sponsored benefit plan that allows an employee to pay for a benefit or expense using pretax dollars, such as flexible spending plans and health savings accounts. No deductions shall be allowed for contributions to pensions, 401-K, IRA, or other retirement benefits.

518A.33 DEDUCTION FROM INCOME FOR NONJOINT CHILDREN.

(a) When either or both parents are legally responsible for a nonjoint child, a deduction for this obligation shall be calculated under this section if:

(1) the nonjoint child primarily resides in the parent's household; and

(2) the parent is not obligated to pay basic child support for the nonjoint child to the other parent or a legal custodian of the child under an existing child support order.

(b) The court shall use the guidelines under section [518A.35](#) to determine the basic child support obligation for the nonjoint child or children by using the gross income of the parent for whom the deduction is being calculated and the number of nonjoint children primarily residing in the parent's household. If the number of nonjoint children to be used for the determination is greater than two, the determination must be made using the number two instead of the greater number.

(c) The deduction for nonjoint children is 50 percent of the guideline amount determined under paragraph (b).