

# FAMILY LAW UPDATE

What is “income” for child support purposes?

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- Excluded income
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## Everyone is Presumed Capable of Financially Supporting their Child(ren) in Arkansas.

But this presumption may be overcome. If you are disabled and your only income is SSI, under Arkansas law you may not be ordered to pay child support. If you are otherwise unable to gain income due to incarceration, or home responsibilities such as caring for young or disabled children, you may also use those facts to ask that you not be responsible for paying child support.

## Most Pre-Tax Income is Used to Calculate Child Support,

including, but not limited to:

- ◆ Wages from any work performed
- ◆ Business Earnings (including adding back in certain tax deductions such as home office expenses)
- ◆ Social Security Disability Payments
- ◆ Payments from an IRA, Unemployment Benefits, Worker’s Compensation, Trust Fund, and the like
- ◆ Military Specialty Pay
- ◆ Inheritance, Gambling or Lottery Winnings
- ◆ Money owed to you by another or future expected Bonuses
- ◆ Market value or earning potential of available assets

“Income” is “intentionally broad and designed to encompass the widest range of sources consistent with the State’s policy to interpret ‘income’ broadly for the benefit of the child.”<sup>1</sup>

## Exclusions:

- ◆ SNAP, TANF, GA, and other means-tested public benefits
- ◆ SSI
- ◆ Child Support
- ◆ Other household members’ income
- ◆ Adoption subsidy payments
- ◆ Foster Care board payments received for children not involved in the case

## Deductions:

- ◆ Spousal Support if paid to other parent
- ◆ Other Child Support (prior orders only)

## Further Resources:

- ◆ Arkansas Supreme Court Administrative Order 10 governs child support orders in Arkansas, available online [here](#).
- ◆ The Arkansas Administrative Office of the Courts has created an online child support worksheet calculator, available [here](#).

<sup>1</sup>Ark. Sup. Ct. Admin. Order 10, citing *Evans v. Tillery*, 361 Ark. 63, 204 S.W.3d 547 (2005); *Ford v. Ford*, 347 Ark. 485, 65 S.W.3d 432 (2002); *McWhorter v. McWhorter*, 346 Ark. 475, 58 S.W.3d 840 (2001); *Davis v. Office of Child Support Enforcement*, 341 Ark. 349, 20 S.W.3d 273 (2000).