

## NET INCOME CHART

### Gross Income

#### Mandatory sources of income include:

- Salaries and wages
- Dividends and interest
- Royalties
- Bonuses and commissions
- Pensions and annuities
- Trust income
- Rents
- Business income
- Benefits from unemployment insurance, workers' compensation, disability insurance, and social security
- Spousal support from another relationship that has actually been received

#### Discretionary sources of income include:

- Employee or self-employment benefits
  - o Car allowance or company car
  - o Expense accounts such as for meals and entertainment
  - o Uniform allowance
  - o Company credit cards
  - o Unused vacation pay
  - o Unused sick leave
  - o Health and fitness or country club memberships
  - o Education
  - o Medical reimbursement plan
  - o Personal expenses paid
  - o Stock options or ESOPs
  - o Daycare
- Earning capacity in lieu of income
- Fluctuating income
- Overtime
- Earning capacity of income-producing assets
- Exercised stock options
- Income generated from an inheritance or gift, or their ability to generate income
- Lottery winnings

### Exclusions From Income

- Child support actually received
- Public assistance based on need
- Public social services and SSI benefits
- Student loans
- Life insurance proceeds
- Gifts and inheritance
- New spouse's or partner's income except when extreme hardship to child

### Deductions From Income

- State and federal taxes
- Federal Insurance Contributions Act (FICA) contribution
- Mandatory union dues and retirement benefits
- Health insurance premiums
- State Disability Insurance (SDI) premium
- Child or spousal support actually being paid
- Job-related expenses
- Extreme financial hardship due to justifiable expenses resulting from:
  - o Extraordinary health expenses
  - o Uninsured catastrophic losses
  - o Minimum basic living expenses of natural or adopted children from other marriages or relationships who reside with the parent