

# In the Supreme Court of the State of Idaho

IN RE: AMENDMENTS TO THE CHILD SUPPORT )  
GUIDELINES, IDAHO RULES OF FAMILY ) ORDER  
LAW PROCEDURE (I.R.F.L.P.) RULE 120(e)(3) )  
\_\_\_\_\_)

The Court, having reviewed a recommendation from the Child Support Guidelines Advisory Committee to amend the Child Support Guidelines at Idaho Rules of Family Law Procedure (I.R.F.L.P.) Rule 120, and the Court being fully informed;

IT IS ORDERED that the Child Support Guidelines are AMENDED as follows:

## **Idaho Rules of Family Law Procedure Rule 120. Idaho Child Support Guidelines.**

\*\*\*

(e) **Guidelines income determination--income defined.** For purposes of these Guidelines, Guidelines Income will include the gross income (before taxes) of the parents and if applicable, employment benefits and/or potential income; less adjustments as set forth in subsection (f) of this rule.

\*\*\*

### *(3) Potential Income.*

(A) Potential earned income. If a parent is voluntarily unemployed or underemployed, child support will be based on gross potential income, except that potential income should not be included for a parent that is physically or mentally incapacitated. Incarceration may not be treated as voluntary unemployment in establishing or modifying support orders. A parent will not be deemed under-employed if gainfully employed on a full-time basis at the same or similar occupation in which he/she was employed for more than six months before the filing of the action or separation of the parents, whichever occurs first. On post-judgment motions, the six month period is calculated from the date the motion is filed. Ordinarily, a parent will not be deemed underemployed if the parent is caring for a child under 6 months of age. Determination of potential income will be made according to any or all of the following methods, as appropriate:

(i) Determine employment potential and probable earnings level based on the parent's work history, qualifications, and job opportunities and earnings levels in the community.

(ii) Where a parent is a student, potential monthly income during the school term may be determined by considering student loans proceeds from any source that are distributed to the student and are used for expenses other than education.

\*\*\*

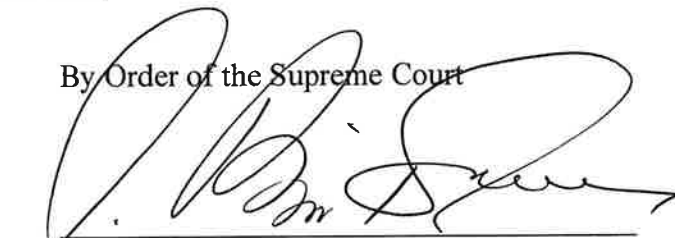
IT IS FURTHER ORDERED, that this order and these amendments shall be effective July 1, 2025.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Rules of Family Law Procedure.

IT IS FURTHER ORDERED, that notice of this Order shall be published for three consecutive weeks on the Idaho State Bar's website and in its weekly E-Bulletin, and that as soon as practicable, a summary of the amendment(s) effected by this Order shall be published in one issue of *The Advocate*.

DATED this 3<sup>rd</sup> day of June, 2025.

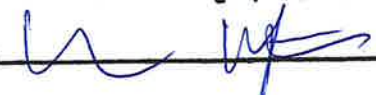
By Order of the Supreme Court

  
G. Richard Bevan  
Chief Justice, Idaho Supreme Court

ATTEST:

  
Melanie Gagnepain, Clerk

I, Melanie Gagnepain, Clerk of the Supreme Court/  
Court of Appeals of the State of Idaho, do hereby  
Certify that the above is a true and correct copy of the  
Order entered in the above entitled  
cause and now on record in my office. WITNESS my  
hand and the Seal of this Court 6-4-25  
Melanie Gagnepain, Clerk

By  Deputy