

## **Proposed Revisions to the Idaho Child Support Guidelines**

**April 2025**

The following rule revisions to Idaho Child Support Guidelines are recommended by the Idaho Supreme Court's Child Support Guidelines Committee (CSGC) for approval by the Court. The revisions are made in response to the Idaho Supreme Court's decision in *Valentine v. Valentine*, 169 Idaho 621; 500 P.3d 514 (2021), regarding potential income and student loans.

The CSGC is seeking input on proposed revisions to the Idaho Rules of Family Law Procedure. Please send your comments to **Deena Layne**, dlayne@idcourts.net by **Thursday, April 17, 2025**. Thank you.

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

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(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.

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#### **(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 from any source that may be used for living expenses that benefit the child.
- (B) Potential Unearned Income. If a parent has assets that do not currently produce income, or that have been voluntarily transferred or placed in a condition or situation to reduce earnings, the court may assign value as income to the assets so that an adequate award of child support may be made.