

57 be substituted for pay stubs, employer statements, and income tax returns.

58 (c) Historical and current earnings shall be used to determine whether an  
59 underemployment or overemployment situation exists.

60 (6) Gross income includes income imputed to the parent under Subsection (7).

61 (7) (a) Income may not be imputed to a parent unless the parent stipulates to the  
62 amount imputed, the parent defaults, or, in contested cases, a hearing is held and the judge in a  
63 judicial proceeding or the presiding officer in an administrative proceeding enters findings of  
64 fact as to the evidentiary basis for the imputation.

65 (b) If income is imputed to a parent, the income shall be based upon employment  
66 potential and probable earnings as derived from employment opportunities, work history,  
67 occupation qualifications, and prevailing earnings for persons of similar backgrounds in the  
68 community, or the median earning for persons in the same occupation in the same geographical  
69 area as found in the statistics maintained by the Bureau of Labor Statistics.

70 (c) If a parent has no recent work history or a parent's occupation is unknown, income  
71 shall be imputed at least at the federal minimum wage for a 40-hour work week. To impute a  
72 greater income, the judge in a judicial proceeding or the presiding officer in an administrative  
73 proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation.

74 (d) Income may not be imputed if any of the following conditions exist and the  
75 condition is not of a temporary nature:

76 (i) the reasonable costs of child care for the parents' minor children approach or equal  
77 the amount of income the custodial parent can earn;

78 (ii) a parent is physically or mentally unable to earn minimum wage;

79 (iii) a parent is engaged in career or occupational training to establish basic job skills;

80 or

81 (iv) unusual emotional or physical needs of a child require the custodial parent's  
82 presence in the home.

83 (e) In determining whether to impute income, the court may consider whether a parent  
84 has been ~~H~~→ and remains ←~~H~~ a stay-at-home parent for the purpose of providing care for a child  
84a during the course  
85 of the marriage.

86 (8) (a) Gross income may not include the earnings of a minor child who is the subject  
87 of a child support award nor benefits to a minor child in the child's own right such as