

**Child Support Calculation Amendments**  
2026 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Jordan D. Teuscher**

## LONG TITLE

### **General Description:**

This bill addresses the calculation of child support.

## Highlighted Provisions:

This bill:

- ▶ addresses the inclusion of Social Security Disability Insurance in the calculation of the gross income of a parent for purposes of child support.

### **Money Appropriated in this Bill:**

None

## Other Special Clauses:

None

## Utah Code Sections Affected:

## AMENDS:

**81-6-203**, as last amended by Laws of Utah 2025, Chapter 86

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **81-6-203** is amended to read:

**81-6-203 . Determination of gross income for child support -- Imputing income to a parent.**

(1)(a) Each parent shall provide verification of current income to the court or administrative agency.

(b) Each parent shall provide year-to-date pay stubs or employer statements and complete copies of tax returns from at least the most recent year, unless the court finds the verification is not reasonably available.

(c) Verification of income from records maintained by the Department of Workforce Services may be substituted for pay stubs, employer statements, and income tax returns.

(2)(a) To calculate gross income of a parent, the court or administrative agency may

31 include:

32 (i) prospective income of the parent, including income from earned and nonearned  
33 sources, such as salaries, wages, commissions, royalties, bonuses, rents, gifts from  
34 anyone, prizes, dividends, severance pay, pensions, interest, trust income, alimony  
35 from previous marriages, annuities, capital gains, Social Security benefits, worker  
36 compensation benefits, unemployment compensation, income replacement  
37 disability insurance benefits, Social Security Disability Insurance, and payments  
38 from nonmeans-tested government programs; and

39 (ii) income imputed to the parent as described in Subsection (6).

40 (b) Income from earned income sources is limited to the equivalent of one full-time  
41 40-hour job.

42 (c) If and only if during the time before the original support order, the parent normally  
43 and consistently worked more than 40 hours at the parent's job, the court may  
44 consider this extra time as a pattern in calculating the parent's ability to provide child  
45 support.

46 (3)(a) The court or administrative agency shall use historical and current earnings to  
47 determine whether an underemployment or overemployment situation exists.

48 (b) When establishing or modifying a child support order for an obligor who is a parent  
49 and incarcerated, the office shall follow the requirements of Section 81-6-211.5.

50 (4)(a) To calculate income from self-employment or operation of a business, the court or  
51 administrative agency:

52 (i) shall calculate gross income from self-employment or operation of a business by  
53 subtracting necessary expenses required for self-employment or business  
54 operation from gross receipts;

55 (ii) shall review income and expenses from self-employment or operation of a  
56 business to determine an appropriate level of gross income available to the parent  
57 to satisfy a child support award; and

58 (iii) may only deduct those expenses necessary to allow the business to operate at a  
59 reasonable level from gross receipts.

60 (b) Gross income determined under this Subsection (4) may differ from the amount of  
61 business income determined for tax purposes.

62 (5) When possible, the court or administrative agency shall determine the average monthly  
63 gross income for each parent by:

64 (a) calculating the gross income of each parent on an annual basis; and

65 (b) dividing the annual gross income for each parent by 12.

66 (6)(a) The court or administrative agency may not impute income to a parent unless the  
67 parent stipulates to the amount imputed, the parent defaults, or, in contested cases, a  
68 hearing is held and the court or administrative agency enters findings of fact as to the  
69 evidentiary basis for the imputation.

70 (b) If income is imputed to a parent, the court or administrative agency shall base  
71 income upon employment potential and probable earnings considering, to the extent  
72 known:

73 (i) employment opportunities;

74 (ii) work history;

75 (iii) occupation qualifications;

76 (iv) educational attainment;

77 (v) literacy;

78 (vi) age;

79 (vii) health;

80 (viii) criminal record;

81 (ix) other employment barriers and background factors; and

82 (x) prevailing earnings and job availability for persons of similar backgrounds in the  
83 community.

84 (c) If a parent has no recent work history or a parent's occupation is unknown, the court  
85 or administrative agency may impute an income to that parent at the federal  
86 minimum wage for a 40-hour work week.

87 (d) To impute a greater or lesser income, the court or administrative agency shall enter  
88 specific findings of fact as to the evidentiary basis for the imputation.

89 (e) The court or administrative agency may not impute income to a parent if any of the  
90 following conditions exist and the condition is not of a temporary nature:

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

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

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

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

98 (7) Notwithstanding Subsection (2), the court or administrative agency may not include the

99 following sources of income when calculating the gross income of a parent:  
100 (a) cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment  
101 Program;  
102 (b) benefits received under a housing subsidy program, the Job Training Partnership Act,  
103 Supplemental Security Income, [Social Security Disability Insurance,] Medicaid,  
104 SNAP benefits, or General Assistance;  
105 (c) other similar means-tested welfare benefits received by a parent;  
106 (d) the earned income of a child who is the subject of a child support award; or  
107 (e) except as otherwise provided in Subsection (8), the benefits to a child in the child's  
108 own right, such as Supplemental Security Income.

109 (8)(a) The court or administrative agency shall credit, as child support, the amount of  
110 social security benefits received by a child due to the earnings of the parent on whose  
111 earning record the social security benefits are based by crediting the amount against  
112 the potential obligation of that parent.  
113 (b) The court or administrative agency may consider other unearned income of a child as  
114 income of a parent depending upon the circumstances of each case.

115 **Section 2. Effective Date.**

116 This bill takes effect on May 6, 2026.