

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

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

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

66 (b) ~~§~~ **→** [(f)] ~~←~~ **§** If income is imputed to a parent, the income shall be based upon  
66a employment  
67 potential and probable earnings as derived from employment opportunities, work history,  
68 occupation qualifications, and prevailing earnings for persons of similar backgrounds in the  
69 community, or the median earning for persons in the same occupation in the same geographical  
70 area as found in the statistics maintained by the Bureau of Labor Statistics ~~§~~ **→** , **except that if a**  
70a **parent has no recent work history in a specified occupation or has not recently worked a 40-**  
70b **hour work week, the court may consider the parent's attempts at obtaining employment, and**  
70c **may impute income congruent with employment in a recent occupation or congruent with**  
70d **actual recent earnings** ~~←~~ **§** .

71 ~~§~~ **→** [(ii) ~~Income may not be imputed to a parent for an occupation for which the parent has~~  
72 ~~no recent and significant work history and has no recent occupational qualifications, unless it~~  
73 ~~can be shown that the parent can obtain employment in that occupation.~~] ~~←~~ **§**

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

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

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

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

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

84 or

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

87 (8) (a) Gross income may not include the earnings of a minor child who is the subject