

April 19, 2011

Calculation of Gross Income for New Mexico Child Support Worksheets

New Mexico law requires both parents to support their children. Nowhere is this stance more evident than in determining child support in the midst of divorce or paternity proceedings.

Each parent is still required to do what is necessary to ensure that the financial needs of their child or children are met, no matter how unique or complicated their financial situation may be.

A child support worksheet is a mandatory, often non-negotiable document that most judges require during divorce or paternity proceedings. Yet, it is also a valuable tool used to calculate the financial responsibility of each parent toward their child or children. This worksheet can be accessed through the [New Mexico Courts](#) website under the family law section.

This worksheet considers the gross income of both parents as a factor in determining the financial obligation owed by each parent. Gross income is reported from several different sources, including salaries, wages, bonuses, commissions, tips, interest, dividends, annuities, trust income, capital gains, severance pay and pensions.

Other sources of income may be less common, including benefits from social security, unemployment insurance, disability insurance and workers' compensation. Even rarer,

but still reportable, may be income from prizes, such as lottery and gambling winnings, as well as in-kind benefits that reduce living expenses, such as employer housing compensation. This often comes into play in military divorces with base housing.

DISCLAIMER

Main Office:
400 Gold Ave. SW
Suite 500
Albuquerque, NM 87102
(505) 242-5958

<http://www.albuquerquedivorcelawyerblog.com/>

Because each parent has a responsibility to provide for their child or children, potential income can be considered for those parents who are unemployed or underemployed. In self-employment situations, gross income is figured by calculating gross monthly receipts excluding the ordinary and necessary expenses involved in creating income. In self-employment cases, where financially feasible, it is often necessary to get an expert such as a CPA involved.

Though gross income for New Mexico Child Support Worksheet purposes seems to include every conceivable source of income, there are some sources specifically exempted by statute. Gross income does not include income from public assistance programs, such as Temporary Assistance for Needy Families (TANF), supplemental security income or food stamps. It also does not take into account the support paid by court order for alimony or prior children.

Once the gross monthly income sources are determined, they must be compiled into one total month gross income figure for entry into the Worksheets. In situations where a parent's income fluctuates, it is averaged over 12 months to reach a total gross monthly income figure. If the income is steady, it is recorded on the worksheet at the monthly rate.

The proper financial support of the children involved in divorce or paternity cases is an important goal of the New Mexico courts. Calculation of gross income can be highly contested even in seemingly straightforward situations. An experienced family law attorney should be able to help in the determination though the level of conflict is entirely up to the parties.

DISCLAIMER

Main Office:
400 Gold Ave. SW
Suite 500
Albuquerque, NM 87102
(505) 242-5958

<http://www.albuquerquedivorcelawyerblog.com/>