

By: Representatives Cockerham, Anthony,  
Stamps

To: Judiciary A

HOUSE BILL NO. 1067

1 AN ACT TO AMEND SECTION 43-19-101, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT IMPUTATION OF INCOME SHALL NOT BE BASED UPON A  
3 STANDARD AMOUNT IN LIEU OF FACT-GATHERING FOR CHILD SUPPORT  
4 CALCULATIONS; AND FOR RELATED PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 **SECTION 1.** Section 43-19-101, Mississippi Code of 1972, is  
7 amended as follows:

8 43-19-101. (1) The following child-support award guidelines  
9 shall be a rebuttable presumption in all judicial or  
10 administrative proceedings regarding the awarding or modifying of  
11 child-support awards in this state:

Number Of Children	Percentage Of Adjusted Gross Income
Due Support	That Should Be Awarded For Support
1	14%
2	20%
3	22%
4	24%
5 or more	26%



19           (2) The guidelines provided for in subsection (1) of this  
20 section apply unless the judicial or administrative body awarding  
21 or modifying the child-support award makes a written finding or  
22 specific finding on the record that the application of the  
23 guidelines would be unjust or inappropriate in a particular case  
24 as determined under the criteria specified in Section 43-19-103.

25           (3) The amount of "adjusted gross income" as that term is  
26 used in subsection (1) of this section shall be calculated as  
27 follows:

28           (a) Determine gross income from all potential sources  
29 that may reasonably be expected to be available to the absent  
30 parent including, but not limited to, the following: wages and  
31 salary income; income from self-employment; income from  
32 commissions; income from investments, including dividends,  
33 interest income and income on any trust account or property;  
34 absent parent's portion of any joint income of both parents;  
35 workers' compensation, disability, unemployment, annuity and  
36 retirement benefits, including an Individual Retirement Account  
37 (IRA); any other payments made by any person, private entity,  
38 federal or state government or any unit of local government;  
39 alimony; any income earned from an interest in or from inherited  
40 property; any other form of earned income; and gross income shall  
41 exclude any monetary benefits derived from a second household,  
42 such as income of the absent parent's current spouse;

43           (b) Subtract the following legally mandated deductions:



44 (i) Federal, state and local taxes. Contributions  
45 to the payment of taxes over and beyond the actual liability for  
46 the taxable year shall not be considered a mandatory deduction;

47 (ii) Social security contributions;

48 (iii) Retirement and disability contributions  
49 except any voluntary retirement and disability contributions;

50 (c) If the \* \* \* obligated parent is subject to an  
51 existing court order for another child or children, subtract the  
52 amount of that court-ordered support;

53 (d) If the absent parent is also the parent of another  
54 child or other children residing with him, then the court may  
55 subtract an amount that it deems appropriate to account for the  
56 needs of said child or children;

57 (e) Compute the total annual amount of adjusted gross  
58 income based on paragraphs (a) through (d) of this subsection,  
59 then divide this amount by twelve (12) to obtain the monthly  
60 amount of adjusted gross income.

61 Upon conclusion of the calculation of paragraphs (a) through  
62 (e) of this subsection, multiply the monthly amount of adjusted  
63 gross income by the appropriate percentage designated in  
64 subsection (1) of this section to arrive at the amount of the  
65 monthly child-support award.

66 (4) In cases in which the adjusted gross income as defined  
67 in this section is more than One Hundred Thousand Dollars  
68 (\$100,000.00) or less than Ten Thousand Dollars (\$10,000.00), the



69 court shall make a written finding in the record as to whether or  
70 not the application of the guidelines established in this section  
71 is reasonable. The court shall take into account the basic  
72 subsistence needs of the obligated parent who has a limited  
73 ability to pay.

74 (5) Imputation of income shall not be based upon a standard  
75 amount in lieu of fact-gathering. In the absence of specific  
76 sufficient evidence of past earnings and employment history to use  
77 as the measure of an obligated parent's ability to pay, the  
78 recommended child-support obligation amount should be based on  
79 available information about the specific circumstances of the  
80 obligated parent. This can include, but is not limited to, such  
81 factors as assets, residence, job skills, educational attainment,  
82 literacy, age, health, criminal record and other employment  
83 barriers, and record of seeking work, as well as the local job  
84 market, the availability of employers willing to hire the  
85 obligated parent, prevailing earnings level in the local  
86 community, and other relevant factors in the case.

87 ( \* \* \*6) Unless extended or waived, the Department of Human  
88 Services shall review the appropriateness of these guidelines  
89 beginning January 1, 1994, and every four (4) years thereafter and  
90 report its findings to the Legislature no later than the first day  
91 of the regular legislative session of that year. The Legislature  
92 shall thereafter amend these guidelines when it finds that



93 amendment is necessary to ensure that equitable support is being  
94 awarded in all cases involving the support of minor children.

95 ( \* \* \*7) All orders involving support of minor children, as  
96 a matter of law, shall include reasonable medical support. Notice  
97 to the obligated parent's employer that medical support has been  
98 ordered shall be on a form as prescribed by the Department of  
99 Human Services. In any case in which the support of any child is  
100 involved, the court shall make the following findings either on  
101 the record or in the judgment:

102 (a) The availability to all parties of health insurance  
103 coverage for the child(ren);

104 (b) The cost of health insurance coverage to all  
105 parties.

106 The court shall then make appropriate provisions in the  
107 judgment for the provision of health insurance coverage for the  
108 child(ren) in the manner that is in the best interests of the  
109 child(ren). If the court requires the custodial parent to obtain  
110 the coverage then its cost shall be taken into account in  
111 establishing the child<sup>u</sup>-support award. If the court determines  
112 that health insurance coverage is not available to any party or  
113 that it is not available to either party at a cost that is  
114 reasonable as compared to the income of the parties, then the  
115 court shall make specific findings as to such either on the record  
116 or in the judgment. In that event, the court shall make  
117 appropriate provisions in the judgment for the payment of medical



118 expenses of the child(ren) in the absence of health insurance  
119 coverage.

120           **SECTION 2.** This act shall take effect and be in force from  
121 and after July 1, 2022.

