

**Georgia Child Support Commission**  
**Check List for Imputed Income**

**O.C.G.A. § 19-6-15(f)(4)(A) - Imputed income**

The statute says...

“When establishing the amount of child support, if a parent fails to produce reliable evidence of income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or ability to pay child support in prior years, and the court or the jury has no other reliable evidence of the parent's income or income potential, gross income for the current year may be imputed. When imputing income, the court shall take into account the specific circumstances of the parent to the extent known, including such factors as the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. If a parent is incarcerated, the court shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.”

*When imputing income*, the court shall take into account the specific circumstances of the parent to the extent known, including such factors as:

Circumstances of the Parent	Notes (Include notes/dates as item is considered.)
1) Assets	
2) Residence	
3) Employment	
4) Earnings history	
5) Job skills	
6) Educational attainment	
7) Literacy	
8) Age	
9) Health	
10) Criminal record	
11) Other employment barriers	
12) Record of seeking work	
13) Local job market	
14) Availability of employers willing to hire the parent	
15) Prevailing earnings level in the local community	
16) Other relevant background factors in the case	

\*\*If a parent is incarcerated, the court shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.