

## Family Law §4058

- Defines annual gross income for child support purposes.
- Income from whatever source derived (§4058(a)).
- Except for child support payments received and public assistance received as a result of need (§4058(c)).
- Includes but is not limited to commissions, salaries, royalties, wages, bonus, rents, dividends, pension, interest, trust income, annuities, worker's compensation, unemployment compensation, disability, social security and spousal support received from third parties (§4058(a)(1)).
- Includes gross business receipts less expenditures required for the operation of the business (§4058(a)(2)).
- May include employee benefits or self employment benefits taking into consideration benefit received, reduction in living expenses and other relevant facts – at the court's discretion (§4058(a)(3)).
- The court may consider the earning capacity of a parent in lieu of the parent's income, consistent with the best interests of the children (§4058(b)).
- FC §4320(a) which pertains to spousal support also discusses the 'earning capacity' of each party.