

Forward

A determination of income available for support is an element of nearly every family law case. Accordingly, every accountant involved in the process should be knowledgeable in how such a determination is made. There is no question that a thorough knowledge of Family Code Section 4058 and the relevant cases is essential. But, is it adequate? In reading the accompanying compilation of cases you will witness an evolution in the definition of *income* as well as *income available for support*. You will see the definition break loose from the usual concept of income as defined by accounting standards and tax regulations. You should also take note of the human factor. The ever developing concept of income available for support is not being promulgated by accounting standards setters or the legislature. It is being created every day by judges struggling to achieve equity for the litigants before them. *Litigants*: people that were formerly husband and wife and, collaterally, their minor children. The court's principal goal is to craft a solution that is fair to the parties and, above all else, maximizes the welfare of the minor children. Looked at in this way, it should come as no surprise that some of the most creative rulings were primarily child support cases.

You will note that each of the accompanying case synopses is individual in terms of format and writing style. That is because the analyses were written by a handful of volunteers. The individuality is fitting, in that each case is unique in its fact pattern and outcome. You will also note that many of the cases raise more questions than they answer. So, read these cases not as a set of hard and fast rules, but as a continuum. There will be more cases, so the accompanying is not everything.