

## **California Society of CPAs – Family Law Section**

### **Income for Support Project**

One of the tasks requested of CPAs in family law matters is determining the income available for support. For a salaried employee, this is probably a relatively easy calculation. However, determining the representative income can be more complex when it involves a self-employed spouse or a spouse that owns substantial property and assets. Some of the complexity arises as a result of the ever-changing and often conflicting case law that exists.

The family law section of the California Society of CPAs has been summarizing the statutes and case law involving the determination of income available for child and spousal support. Members of the section read cases and provide a brief summary of the facts, rulings and the court's reasoning pertaining to the determination of income for support. Below is the index of cases that have been summarized by the members thus far. If you would like to obtain the case summaries and become part of our on-going project, please join our section and come to the next quarterly meeting.