

New law provides that when income is concealed or underreported for the purpose of calculating child or spousal support, the court shall admit evidence of redirected income, deferred income, and the standard of living and assets of the obligor.

New law provides that the court may admit as evidence the wage and earnings survey distributed by the government for attributing income to the obligor.

Existing law requires the parties in a child support proceeding to submit to the court a verified income statement, including pay stubs and employer statements as suitable documentation.

New law retains existing law and additionally provides that when an obligor in a child or spousal support proceeding has an ownership interest in a business, suitable documentation includes such items as income tax returns, Schedule K-1 and W-2 forms, 1099 forms, profit and loss statements, balance sheets, financial statements, tax reports, and bank account statements.

Effective August 15, 2009.

(Amends R.S. 9:315.2(A); Adds R.S. 9:315.1.1 and 326)