

WEST VIRGINIA CODE: §48-1-202

PART 2. DEFINITIONS.

§48-1-202. Adjusted gross income defined.

(a) "Adjusted gross income" means gross income less the payment of previously ordered child support, spousal support or separate maintenance.

(b) A further deduction from gross income for additional dependents may be allowed by the court if the parent has legal dependents other than those for whom support is being determined. An adjustment may be used in the establishment of a child support order or in a review of a child support order. However, in cases where a modification is sought, the adjustment should not be used to the extent that it results in a support amount lower than the previously existing order for the children who are the subject of the modification. The court may elect to use the following adjustment because it allots equitable shares of support to all of the support obligor's legal dependents. Using the income of the support obligor only, determine the basic child support obligation (from the table of basic child support obligations in section 13-301 of this chapter) for the number of additional legal dependents living with the support obligor. Multiply this figure by 0.75 and subtract this amount from the support obligor's gross income.

(c) As used in this section, the term "legal dependents" means:

- (1) Minor natural or adopted children who live with the parent; and
- (2) Natural or adopted adult children who are totally incapacitated because of physical or emotional disabilities and for whom the parent owes a duty of support.