

COMMON TYPES OF INCOME CHART

Type of Income	Income for CS or SM?	Citations	Notes
Bonuses (regularly received)	Yes	MINN. STAT. § 518A.29(a) (catch all language – “gross income includes any form of periodic payment to an individual”); <i>Hopf v. Hopf</i> , No. A08-0652, 2009 WL 910978 (Minn. Ct. App. Apr. 7, 2009); <i>Honke v. Honke</i> , No. A19-0448, 2020 WL 1983051 (Minn. Ct. App. Apr. 27, 2020); <i>Ulness v. Ulness</i> , No. A19-1876, 2020 WL 6554687 (Minn. Ct. App. Nov. 9, 2020); <i>Arensberg v. Arensberg</i> , No. A22-1608, 2024 WL 74433 (Minn. Ct. App. Jan. 8, 2024); <i>Desrosier v. Desrosier</i> , 551 N.W.2d 507 (Minn. Ct. App. 1996)	A bonus may be considered income if it provides a regular and dependable source of payments.
Bonus (one time, such as a sign on bonus; or speculative or uncertain bonuses)	No	<i>Gomes v. Meyer</i> , Nos. A16-1015, A16-1612, 2017 WL 3863822 (Minn. Ct. App. Sept. 5, 2017); <i>Sinda v. Sinda</i> , No. A19-1291, 2020 WL 4577462 (Minn. Ct. App. Aug. 10, 2020); <i>Billett v. Billett</i> , No. A19-1993, 2020 WL 7490496 (Minn. Ct. App. Dec. 21, 2020); <i>Brandt-Rucker v. Rucker</i> , No. A22-1203, 2023 WL 6206198 (Minn. Ct. App. Sept. 25, 2023); <i>Falavarjani v. Tabrizi</i> , No. A23-1517, 2024 WL 1987790 (Minn. Ct. App. May 6, 2024).	However, a court can choose to include bonus income that has only been received in a single year if the bonus income is likely to remain a regular and dependable source of income. <i>Jayawardena v. Jayawardena</i> , No. A19-0390, 2019 WL 4013973 (Minn. Ct. App. Aug. 26, 2019).
Business Income	Yes	MINN. STAT. § 518A.29(a); MINN. STAT. § 518A.30	The party does not need to be a sole owner of a business for MINN. STAT. § 518A.30 to apply. <i>Kriesel v. Rossman</i> , No. A19-0712, 2019 WL 7287079 (Minn. Ct. App. Dec. 30, 2019).
Commissions	Yes	MINN. STAT. § 518A.29(a)	
Expense Reimbursement	Yes	MINN. STAT. § 518A.29(c)	Expense reimbursement and in-kind payments received by a parent from employment or self-employment are income if they reduce personal living expenses.

Interest and dividends	Yes	MINN. STAT. § 518A.29(a) (catch all language – “gross income includes any form of periodic payment to an individual”); <i>Dinwiddie v. Dinwiddie</i> , 379 N.W.2d 227 (Minn. Ct. App. 1985); <i>Fine v. Schermer</i> , No. A11-1269, 2012 WL 1658898 (Minn. Ct. App. May 14, 2012); <i>Beltz v. Beltz</i> , 466 N.W.2d 765 (Minn. Ct. App. 1991) (the monthly interest payments on a promissory note are considered a periodic income payment for child support purposes)	
Overtime Income	Yes/No	MINN. STAT. § 518A.29(b)	This is sometimes included and sometimes not included. The analysis pursuant to MINN. STAT. § 518A.29(b) needs to be completed.
Pension payments, regardless of when they were earned, when the obligor actually receives a disbursement of the payments.	Yes	MINN. STAT. § 518A.29(a); <i>Lee v. Lee</i> , 775 N.W.2d 631, 638 (Minn. 2009)	
Potential Income	Yes/No	MINN. STAT. § 518A.29(a); MINN. STAT. § 518A.32; <i>Welsh v. Welsh</i> , 775 N.W.2d 364 (Minn. Ct. App. 2009)	The Court cannot do its own independent research. A party requesting that potential income be imputed to a party has the burden of providing evidence to support the request. Claimed living expenses are not used as a basis to impute potential income. <i>Goodhue Cty. ex. rel. Turna v. Gill</i> , No. A12-2284, 2013 WL 3368863 (Minn. Ct. App. July 8, 2013).
Public assistance (MFIP, GA, SSI, food stamps, MA, etc.).	No	MINN. STAT. § 518A.29(h); MINN. STAT. § 518A.32, Subd. 3 & 4.	
Rental Income	Yes	MINN. STAT. § 518A.29(a) (catch all language – “gross income includes any form of periodic payment to an individual”); <i>Reynolds v. Reynolds</i> , 498 N.W.2d 266 (Minn. Ct. App. 1993); <i>Thompson v. Newman</i> , 383 N.W.2d 713 (Minn. Ct. App. 1986); <i>Brandt-Rucker v. Rucker</i> , No. A22-1203, 2023 WL 6206198 (Minn. Ct. App. Sept. 25, 2023)	

Retirement Account Payments (Regular withdrawals or payments from a 401(k), IRA, or other retirement account)	Yes	MINN. STAT. § 518A.29(a); <i>Benson v. Peterson</i> , No. A15-1967, 2017 WL 878685 (Minn. Ct. App. Mar. 6, 2017). Also, pursuant to <i>County of St. Louis v. Tinker</i> , 601 N.W.2d 468 (Minn. Ct. App. 1999), 401(k)s and IRAs were considered pensions under the former statute. Pension benefits are income pursuant to <i>Lee v. Lee</i> , 775 N.W.2d 631, 638 (Minn. 2009)	
Spousal Maintenance (ordered to be received)	Yes	MINN. STAT. § 518A.29(a); <i>Gomes v. Meyer</i> , Nos. A16-1015, A16-1612, 2017 WL 3863822 (Minn. Ct. App. Sept. 5, 2017); <i>LaPara v. LaPara</i> , A21-0343, 2022 WL 760777 (Minn. Ct. App. Mar. 14, 2022)	It is the amount of spousal maintenance that is ordered, not the amount that is actually received which is utilized when calculating child support.
SSDI (also known as RSDI, social security disability or retirement benefits based upon work credits)	Yes	MINN. STAT. § 518A.29(a); MINN. STAT. § 518A.31	Both the amount for the party themselves and the derivative benefit that the child(ren) receives are included in the calculation.
SSI	No	MINN. STAT. § 518A.29(h); MINN. STAT. § 518A.32, Subd. 3(4)	
Tip Income	Yes	MINN. STAT. § 518A.29(a) (catch all language – “gross income includes any form of periodic payment to an individual”)	
Trust Income (regularly received)	Yes	MINN. STAT. § 518A.29(a) (catch all language – “gross income includes any form of periodic payment to an individual”); <i>Welsh v. Welsh</i> , 775 N.W.2d 364 (Minn. Ct. App. 2009)	However, see <i>Fanning v. Fanning</i> , No. A21-0984, 2022 WL 3022371 (Minn. Ct. App. Aug. 1, 2022).
Unemployment Compensation	Yes	MINN. STAT. § 518A.29(a)	
VA Benefits (Veteran’s Benefits)	Yes	MINN. STAT. § 518A.29(a); MINN. STAT. § 518A.31; <i>Cusick v. Cusick</i> , No. A19-0224, 2020 WL 1242964 (Minn. Ct. App. Mar. 16, 2020)	Both the amount for the party themselves and the derivative benefit that the child(ren) receives are included in the calculation.
Wages (and Salaries)	Yes	MINN. STAT. § 518A.29(a)	
Worker’s Compensation Income	Yes	MINN. STAT. § 518A.29(a)	