

**NAC 425.025 “Gross income” defined. ([NRS 425.620](#))**

1. “Gross income” includes, without limitation:

(a) Salary and wages, including, without limitation, money earned from overtime pay if such overtime pay is substantial, consistent and can be accurately determined.

~~(b)~~ Money earned from bonuses, gratuities, or other additional monetary compensation, if such compensation is substantial, consistent and can be accurately determined.

~~(b)~~(c) Interest and investment income, not including the principal.

~~(e)~~(d) Social security disability benefits and old-age insurance benefits under federal law.

~~(d)~~(e) Any periodic payment from a pension, retirement plan or annuity which is considered remuneration for employment.

~~(e)~~(f) Net proceeds resulting from workers’ compensation or other personal injury awards intended to replace income.

~~(f)~~(g) Unemployment insurance.

~~(g)~~(h) Income continuation benefits.

~~(h)~~(i) Voluntary contributions to a deferred compensation plan, employee contributions to an employee benefit or profit-sharing plan, and voluntary employee contributions to any pension or retirement account, regardless of whether the account provides for tax deferral or avoidance.

~~(i)~~(j) Military allowances and veterans’ benefits.

~~(j)~~(k) Compensation for lost wages.

~~(k)~~(l) Undistributed income of a business entity in which a party has an ownership interest sufficient to individually exercise control over or access the earnings of the business, unless the income is included as an asset for the purposes of imputing income pursuant to [NAC 425.125](#). As used in this paragraph:

(1) “Reasonable allowance for economic depreciation” means the amount of depreciation on assets computed using the straight-line method and useful lives as determined under federal income tax laws and regulations.

(2) “Undistributed income” means federal taxable income of a business entity plus depreciation claimed on the federal income tax return of the business less a reasonable allowance for economic depreciation.

~~(l)~~(m) Child care subsidy payments if a party is a child care provider.

~~(m)~~(n) Alimony.

~~(n)~~(o) Except as otherwise provided in subsection 2, all other income of a party, regardless of whether such income is taxable.

2. The term does not include:

(a) Child support received.

(b) Foster care or kinship care payments.

(c) Benefits received under the federal Supplemental Nutrition Assistance Program.

(d) Cash benefits paid by a county.

(e) Supplemental security income benefits and state supplemental payments.

(f) Except as otherwise provided in paragraph (l) of subsection 1, payments made for social services or any other public assistance benefits.

(g) Compensation for losses, including, without limitation, both general and special damages, from personal injury awards not intended to replace income.

3. This section must not be construed to limit income withholding or the assignment of workers' compensation benefits for the collection of child support.

(Added to NAC by Div. of Welfare & Supp. Services by R183-18, 10-30-2019, eff. 2-1-2020)