

CHILD SUPPORT 101

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IOWA CHILD SUPPORT GUIDELINES OVERVIEW

Please note that this particular presentation is intended to be only a very broad overview of the child support guidelines. My intention is to describe how the guidelines work, and emphasize a few of the problems and misconceptions that occur among attorneys and sometimes judges. This outline is not intended to be a substitute for specific legal research into the guidelines and case law that is continuing to develop in this field.

- I. FEDERAL LAW: States are required to enact child support guidelines by 42 U.S.C. §667 as a condition for approval (and funding) of State's CSRU program, and required to review their guidelines at least once every 4 years.¹
- II. STATE LAW: Iowa Code §598.21B requires the Iowa Supreme Court to "maintain uniform child support guidelines... and review the guidelines... at least once every four years." Iowa's current guidelines are found in Chapter 9, Iowa Rules of Court.²
 - A. Iowa's guidelines incorporate and require medical support provisions. Iowa Code §598.21B(1)(b) and (3). See also, Iowa Ct. R. 9.12; Iowa Code Chapter 252E.

¹ See also, 45 C.F.R. 302.56.

² "[t]he new guidelines are based upon three fundamental principles: (1) each parent has a duty to support his or her children, (2) support should correspond to the cost of raising a child, and (3) the level of support should be in proportion to each parent's income. However, the new guidelines, which are referred to as a "pure income shares model," provide a number of significant improvements over the old guidelines. Among other things, the new guidelines:

- Include a table (called the Schedule of Basic Support Obligations) that is much easier to understand and use. This table clearly shows the combined income of both parents alongside the total child support obligation of both parents.
- Provide a better way for parents to share the cost of health care insurance premiums.
- Provide an adjustment for the support obligations of non-custodial parents whose net income is below the poverty level. The purpose of this adjustment is to leave these parents with enough money to cover their basic living needs after paying child support.

The new guidelines are the result of a study by an advisory committee composed of experts in family law, economics, and child support. This study included a comparison of Iowa's guidelines, old and new, to the guidelines of other states and to data on the cost of raising a child. This study was part of the supreme court's regular four-year review of the guidelines, which is required by state and federal law." Iowa Judicial Branch News Release, "New Child Support Guidelines Take Effect July 1," June 30, 2009.

- B. Court must account for the individual facts of each case. Iowa Code §598.21B(1)(c). See also, Iowa Ct. R. 9.11 (permitting variance from the guidelines).
- C. There is a rebuttable presumption in favor of the guidelines, and the court can only consider a variation if the court makes a "...record or written finding, based on stated reasons, that the guidelines would be unjust or inappropriate as determined under the criteria prescribed by the supreme court..." Iowa Code §598.21B(1)(c) & (d); Iowa Ct. R. 9.4.

III. USING THE CHILD SUPPORT GUIDELINES:³ Calculate both parents' adjusted net monthly income using computation from Iowa R. Ct. 9.14(1).

A. Line A - Gross Monthly Income

- 1. Not defined in the guidelines themselves, other than references to items that are not included in gross income. Iowa Ct. R. 9.5 (second unnumbered paragraph following 9.5(10), and notes on the Adjusted Net Monthly Income Computation grid that gross income does not include "Public Assistance Payments or the Earned Income Tax Credit." Iowa Ct. R. 9.14(1)(Line A).
- 2. "All income that is not anomalous, uncertain, or speculative should be included when determining a party's child support obligations." *In re Marriage of Nelson*, 570 N.W.2d 103, 105 (Iowa 1997) (citations omitted).
- 3. Bonuses, overtime or incentive pay should be included if it is "reasonably expected to be received in the future. If extra income is uncertain or speculative, or if it is an anomaly, it is excluded." *Markey v. Carney*, 705 N.W.2d 13, 19 (Iowa 2005). But see, *In re Marriage of Close*, 478 N.W.2d 852 (Iowa Ct. App 1991) (Identifying distinctions between bonuses and overtime pay, the court concluded that ... "[u]nder the circumstances of this case, we believe that the inclusion of [father's] overtime pay in a determination of his monthly income would work a substantial injustice. Were we to base his support obligation in part on his overtime pay, we would clearly be requiring him to work overtime to satisfy his obligation").

³ See, Guideline worksheet at the end of these materials.

4. "Income, for purposes of guidelines, need not be guaranteed. History over recent years is the best test of whether such a payment is expected or speculative. In calculating the effect of bonuses . . . the court should consider and average them as earnings over recent years and decide whether the receipt of an annual payment should be reasonably expected. The same test applies to overtime pay." *Seymour v. Hunter*, 603 N.W.2d 625, 626 (Iowa 1999).
5. The appellate courts have also included, or at least considered for inclusion or partial inclusion, income from National Guard⁴ and military BAH (basic allowance for housing) payments;⁵ incentive pay;⁶ workers' compensation;⁷ and Native American 'per capita' payments,⁸ to name a few.
6. Fluctuating income, e.g., from self-employment, farming, or other occupations where income is not relatively uniform, is generally averaged.⁹
7. Guidelines treat Social Security Disability and Retirement benefits according to a specific statutory formula. See, Iowa Code §598.22C; *In Re Marriage of Hilmo*, 623 N.W.2d 809, 810 (Iowa 2001). See also, Iowa Ct. R. 9.4 (The appropriate amount of child support is zero if the noncustodial parent's only income is from Supplemental Security Income).
8. Earning Capacity or Imputed Income – See Iowa Ct. R. 9.11(4).
- B. Deductions for Lines B through G consist of deductions for federal and state taxes, Social Security and Medicare taxes, occupational license fees, union dues, and prior obligations for medical support. Note that Iowa Ct. R. 9.6 sets forth a specific method for computing the parties' tax deductions.
- C. Deductions for prior obligations for support and qualified additional dependents (QADD), Lines I and J.

⁴ *State, ex rel. Weber v. Dennison*, 498 N.W.2d 689 (Iowa 1993);

⁵ *Hixon v. Lundy*, No. 03-2106, 2004 WL 2804857, at **3 (Iowa Ct. App. Dec. 8, 2004). See also *In re Marriage of Staton*, 511 N.W.2d 418, 420 (Iowa Ct. App. 1993).

⁶ *State ex rel., Hammons v. Burge*, 503 N.W.2d 413 (Iowa 1993).

⁷ *In re Marriage of Schriener*, 695 N.W.2d 493, 498 (Iowa 2005); *In re Marriage of Swan*, 526 N.W. 2d 320, 325 (Iowa 1995).

⁸ *Seymour v. Hunter*, 603 N.W.2d 625 (Iowa 1999).

⁹ *In re Marriage of Powell*, 474 N.W.2d 531, 534 (Iowa 1991); *In re Marriage of Robbins*, 510 N.W.2d 844, 846 (Iowa 1994).

1. Both deductions cannot be used for the same child. Iowa Ct. R. 9.8(2).
2. The dates of the original court orders, rather than the dates that such orders were modified, establish a prior order. *State ex rel., Spencer v. White*, 584 N.W.2d 572 (Iowa Ct. App. 1998).

Example:

Dad ordered to pay support for child A on 1-1-2013. If child B has already been born at the time of this order, but no support has been ordered for child B, Dad can only claim a QADD for child B, and can do so even if child B still resides with Dad.

Dad ordered to pay support for child B, who has a different mother, on 1-1-14. In this order, Dad can only use the prior court order deduction for child A, and cannot use the QADD deduction.

Modification of order for child A filed on 1-1-2015. Dad can only use the QADD deduction for child B, regardless of how much he is ordered to pay in support for child B, since the original order for child B came AFTER the original order for child A.

Modification for child B filed on 1-1-2016. Dad can only use the prior court order deduction for child A, and cannot use the QADD.

3. Note that deduction for prior court ordered support is only to the extent of the current support order (no deduction is available to account for payments of delinquent support), and only to the extent actually paid.¹⁰

D. Line K: Preliminary Net Income for Each Parent: Take Line A gross monthly income, and subtract each deduction listed in Lines B through J.

E. Line L: Cash medical support ordered in this same case.

1. Determine cost of family coverage for health insurance available to a parent; subtract the cost of single coverage; calculate reasonable cost according to Iowa R. Ct. 9.12(2). If a parent has H.I. available at a reasonable cost, order a parent to provide it. The cost to the parent is not entered on Line L (see Line H of actual child support computation).

¹⁰ Iowa Ct. R. 9.5(8); See also, *State ex rel., Davis v. Berner*, 497 N.W. 2d 882 (Iowa 1993).

2. If H.I. is not available at a reasonable cost, calculate the amount of cash medical support that the non-custodial parent should be required to pay. The amount of cash medical support is entered on Line L.

F. Line M: Subtract Line L (if cash medical support is ordered) from Line K to arrive at the Adjusted net monthly income.

IV. USING THE CHILD SUPPORT GUIDELINES: Use the adjusted net monthly income of each parent to calculate the support obligation using the Basic Method from Iowa R. Ct. 9.14(2)(when one parent has primary physical care of the child or children).

- A. Note in computation charts the addition of a 3rd computation column, entitled "Combined". The concept is that you are calculating the combined income of the parents, and determining the total amount of support that parents with that combined income should be using to support their children. This amount is then divided between the parties in proportion to their incomes.
- B. Line A – calculate the total combined adjusted net monthly income of both parents.
- C. Line B – determine the proportional share of the combined income attributable to each parent. Example: Custodial parent has net income of \$2,000.00; Noncustodial parent has net income of \$3,000.00. The parents' Line A combined income is \$5,000.00, and custodial parent's proportional share is 40%, and noncustodial parent's proportional share is 60%. These percentages are entered in Line B.
- D. Line C – number of children for whom support is sought.
- E. Line D applies in two circumstances: First, if NCP's income is in Area A of the guidelines, use only NCP's income to find the basic support amount, skip to Line G. If NCP's income is in Area B of the guidelines, enter NCP's basic support obligation and proceed to Line E. If NCP's income falls in Area C, enter N/A on Line D and proceed to Line E.
- F. Line E – Use the combined income of the parents from Line A, the number of children for whom support is sought from Line G, and determine the appropriate basic support obligation from the chart found in Iowa Ct. R. 9.26.

- G. Line F – to determine each parent's share of the total basic support obligation, multiply the percentage from Line B by the amount of the Line E basic support obligation.
- H. Line G – If NCP's income is in Area A, use the amount calculated from Line D; If NCP's income is in Area B, use the lesser of the amount calculated in Line D or the amount from NCP's Line F; otherwise, use the amount from NCP's Line F.
- I. Line H – If you have determined that a parent has health insurance available at a reasonable cost, and the parent will be ordered to provide it, enter the difference in cost between the single plan and a family plan. Enter the result in the appropriate column here. For example, Let's say that NCP has gross income of \$4,000 per month, and preliminary net monthly income of \$3000.00 per month. If the cost for NCP to cover only himself is \$100.00 per month, and the cost for him to provide family coverage is \$220.00 per month, we subtract the \$100.00 per month from the \$220.00 per month, and the result is \$120.00 per month. NCP's preliminary net monthly income would fall in the range at the bottom of the table from Rule 9.12(4), which shows that reasonable cost will be up to 5% of his gross monthly income. So: $\$4,000.00 \times 5\% = \200.00 . Since $\$120 < \200 , you would require NCP to provide H.I., and enter \$120.00 in Line H under NCP.
- J. Line I – Using the above example, Line I determines how much of the cost of health insurance for the child is attributable to the other parent, and adjusts the support accordingly. If the cost of adding the child is \$120.00, and NCP will be providing the coverage, CP's share of the cost would be $\$120.00 \times \text{CP's percentage of } 40\%$. So CP would owe \$48.00 to NCP for providing that coverage. In Line I (2), the result would be that you would subtract CP's share of the health insurance from NCP's child support. (Note that if CP provides the health insurance, Line I (1) would require you to add NCP's share of the health insurance to the amount he is paying in child support.
- K. Lines K through O allow for certain credits from the child support NCP would be required to pay if he is given court-ordered visitation exceeding 127 overnights per year.

V. USING THE CHILD SUPPORT GUIDELINES – SHARED PHYSICAL CARE AND SPLIT OR DIVIDED PHYSICAL CARE

1. In shared physical care cases (must be court-ordered, roughly equally shared physical care), use the computation described in Rule 9.14(3).
2. Note the differences between calculations for shared physical care computations (Iowa Ct. R. 9.14(3)) and basic support computations (Iowa Ct. R. 9.14(2)).
 - A. In shared physical care computations, there is no line to consider low income obligors.
 - B. In shared physical care computations, each parent's share of the basic support amount is calculated. However, you multiply each parent's share by 1.5 to account for the fact that each parent will have to maintain a full residence for the child. See Line F.
 - C. In shared physical care computations, you multiply the Line F result by .5, to account for the child spending 50% of their time with each parent, resulting in substantial costs to each parent.
 - D. In shared physical care computations, since each parent will be ordered to pay support to the other, the cost of health insurance provided by one parent will result in an 'add-on' to the other parent, never a subtraction. See Line I.
3. In split or divided physical care cases, where each parent has primary physical care of one or more mutual children, you perform separate guideline calculations for each set of children to calculate the full amount that each parent owes for the children in the other parent's care. Iowa Ct. R. 9.14(4)
4. In both shared physical care and split physical care cases, the payments owed by each parent can be offset as a method of payment, and the net difference paid by the party with the higher obligation. Note, however, that when one party's support is assigned to the State of Iowa, the amounts are no longer just between the parents and therefore cannot be offset.
5. Blended Custodial Orders (a combination of shared and split care) require two separate calculations.

VI. WE ARE AT THE REVIEW/RECOMMENDATION STAGE OF THE 4-YEAR CYCLE: It is possible that changes adopted by the Iowa Supreme Court following that review will alter some of the rules or case law described herein.

VII. RECOMMENDATIONS

The single biggest recommendation that we have is to take the time to do a few 'hypothetical' – or real – support computations by hand (instead of using one of the programs that are out there). As you see how the numbers work out, you will begin to understand which numbers make the largest differences on the support obligations. For example, we often see a noncustodial parent argue that minimum wage income should be imputed to a custodial parent. Frequently, if the court imputes that kind of income (and allows a commensurate deduction for child care for the custodial parent), the net result on the child support obligation is extremely low. And while the programs that are used are very accurate, some of these nuances in how one set of numbers affects another set are difficult to see until you actually do some of these calculations by hand.

CHAPTER 9

CHILD SUPPORT GUIDELINES

Rule 9.1	Guidelines adopted
Rule 9.2	Applicability
Rule 9.3	Purpose
Rule 9.4	Guidelines — rebuttable presumption
Rule 9.5	Net monthly income
Rule 9.6	Guideline method for computing taxes
Rule 9.7	Qualified additional dependent deduction
Rule 9.8	Deduction amount and use
Rule 9.9	Extraordinary visitation credit
Rule 9.10	Child support guidelines worksheet
Rule 9.11	Variance from guidelines
Rule 9.12	Medical Support Order
Rule 9.13	Stipulation for child and medical support — court review
Rule 9.14	Method of Computation
Rules 9.15 to 9.25	Reserved
Rule 9.26	Child Support Guidelines Schedule
Rule 9.27	Child Support Guidelines Worksheets
	Form 1: Child Support Guidelines Worksheet
	Form 2: Child Support Guidelines Worksheet

CHAPTER 9

CHILD SUPPORT GUIDELINES

Rule 9.1 Guidelines adopted. The supreme court has undertaken to prescribe uniform child support guidelines and criteria pursuant to the federal Family Support Act of 1988, Pub. L. No. 100-485 and Iowa Code section 598.21B. The child support guidelines contained in this chapter are hereby adopted, effective July 1, 2013. The guidelines shall apply to cases pending July 1, 2013.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.2 Applicability. These guidelines are established for use by the courts of this state in determining the amount of child support. The guidelines are applicable to modification of child support orders as provided in Iowa Code section 598.21C(2).

[Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

Rule 9.3 Purpose.

9.3(1) Purpose. The purpose of the guidelines is to provide for the best interests of the children by recognizing the duty of both parents to provide adequate support for their children in proportion to their respective incomes. While the guidelines cannot take into account the specific facts of individual cases, they will normally provide reasonable support.

9.3(2) Low-income adjustment. The basic support obligation amounts have been adjusted in the shaded area of the schedule for low-income obligated (noncustodial) parents. The objective of the adjustment is to strike a balance between adequately supporting the obligated parent's children and allowing the obligated parent to live at least at a subsistence level. The adjustment is based on the following: (1) requiring a support order no matter how little the obligated parent's income is, (2) increasing the support amount for more children, (3) maintaining an incentive to work for the obligated parent, and (4) gradually phasing out the adjustment with increased income.

a. In accordance with this objective, except as provided in *(b)*, only the obligated parent's adjusted net income is used for incomes less than \$1,151.00 in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is \$1,151.00 or more but is in Area B of the shaded area of the schedule, the guideline amount of support is the lesser of the support calculated using only the obligated parent's adjusted net income as compared to the support calculated using the combined adjusted net incomes of both parents. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) Area C of the schedule.

b. In cases of joint (equally shared) physical care, the low-income adjustment is not applicable, and the parents' combined adjusted net incomes as shown in the shaded area of the schedule are used. [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.4 Guidelines — rebuttable presumption. In ordering child support, the court should determine the amount of support specified by the guidelines. There shall be a rebuttable presumption that the amount of child support which would result from the application of the guidelines prescribed by the supreme court is the correct amount of child support to be awarded. That amount may be adjusted upward or downward, however, if the court finds such adjustment necessary to provide for the needs of the children or to do justice between the parties under the special circumstances of the case. The appropriate amount of child support is zero if the noncustodial parent's only income is from Supplemental Security Income (SSI) paid pursuant to 42 U.S.C. 1381a.

[Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

Rule 9.5 Net monthly income. In the guidelines the term "net monthly income" means gross monthly income less deductions for the following:

9.5(1) Federal income tax (calculated pursuant to the guideline method).

9.5(2) State income tax (calculated pursuant to the guideline method).

9.5(3) Social Security and Medicare tax deductions, or for those employees who do not contribute to Social Security, mandatory pension deductions not to exceed the current Social Security and Medicare tax rate for employees.

9.5(4) Mandatory occupational license fees if paid by the individual personally, not by the employer, and if not previously deducted as a business expense on the individual's tax return in arriving at the individual's self-employment or other business income.

9.5(5) Union dues.

9.5(6) Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter.

9.5(7) Cash medical support ordered in this pending matter as determined by the medical support table in rule 9.12.

9.5(8) Prior obligation of child support and spouse support actually paid pursuant to court or administrative order.

9.5(9) Qualified additional dependent deductions.

9.5(10) Actual child care expense while custodial parent is employed, less the appropriate income tax credit.

Other items, such as credit union payments, charitable deductions, savings or thrift plans, and voluntary pension plans, are not to be deducted from a parent's income, since the needs of the children must have a higher priority than voluntary savings or payment of indebtedness.

Gross monthly income does not include public assistance payments or the earned income tax credit. To determine gross income, the court shall not impute income under rule 9.11 except:

a. Pursuant to agreement of the parties, or

b. Upon request of a party, and a written determination is made by the court under rule 9.11.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.6 Guideline method for computing taxes. For purposes of computing the taxes to be deducted from a parent's gross income, the following uniform rules shall be used:

9.6(1) An unmarried parent shall be assigned either single or head of household filing status. Head of household filing status shall be assigned if a parent is the custodial parent of one or more of the mutual children of the parents.

9.6(2) A married parent shall be assigned married filing separate status.

9.6(3) If the parents have joint (equally shared) physical care of their mutual children, an unmarried parent shall be assigned head of household filing status and a married parent shall be assigned married filing separate status.

9.6(4) The standard deduction applicable to the parent's filing status under rule 9.6(1), 9.6(2) or 9.6(3) shall be used.

9.6(5) Each parent shall be assigned one personal exemption for the parent. The custodial parent shall be assigned one additional dependent exemption for each mutual child of the parents, unless a parent provides information that the noncustodial parent has been allocated the dependent exemption for such child. In cases of joint (equally shared) or split physical care, the dependent exemption(s) for the mutual child(ren) of the parties shall be assigned according to the order or decree establishing the joint or split care arrangement.

If the amount of federal and/or state income tax actually paid by the parent differs substantially from the amount(s) determined by the guideline method of computing taxes, the court may consider whether the difference is sufficient reason to adjust the child support under the criteria in rule 9.11. This rule does not preclude alternate methods of computation by the Child Support Recovery Unit as authorized by Iowa Code section 252B.7A.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.7 Qualified additional dependent deduction. To establish a qualified additional dependent deduction, the requesting parent must demonstrate a legal obligation to the child(ren) under Iowa Code section 252A.3. Ways to demonstrate a legal obligation to the child(ren) include:

9.7(1) By order of a court of competent jurisdiction or by administrative order when authorized by state law.

9.7(2) By the statement of the person admitting paternity in court and upon concurrence of the mother. If the mother was married, at the time of conception, birth, or at any time during the period between conception and birth of the child, to an individual other than the person admitting paternity, the individual to whom the mother was married at the time of conception, birth, or at any time during

the period between conception and birth, must deny paternity in order to establish the paternity of the person admitting paternity upon the sole basis of the admission.

9.7(3) By the filing and registration by the state registrar of an affidavit of paternity executed on or after July 1, 1993, as provided in Iowa Code section 252A.3A, provided that the mother of the child was unmarried at the time of conception, birth, and at any time during the period between conception and birth of the child, or if the mother was married at the time of conception, birth, or at any time during the period between conception and birth of the child, a court of competent jurisdiction has determined that the individual to whom the mother was married at the time is not the father of the child.

9.7(4) By a child born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.8 Deduction amount and use.

9.8(1) The monthly deduction for qualified additional dependents of a parent (custodial or noncustodial) shall be:

- a. 8% of the parent's gross monthly income (to a maximum of \$800 per month) for one (1) child.
- b. 12% of the parent's gross monthly income (to a maximum of \$1200 per month) for two (2) children.
- c. 14% of the parent's gross monthly income (to a maximum of \$1400 per month) for three (3) children.
- d. 15% of the parent's gross monthly income (to a maximum of \$1500 per month) for four (4) children.
- e. 16% of the parent's gross monthly income (to a maximum of \$1600 per month) for five (5) or more children.

9.8(2) The qualified additional dependent deduction can be used for the establishment of original orders or in proceedings to modify an existing order. However, the deduction cannot be used to affect the threshold determination of eligibility for a downward modification of an existing order. After the threshold determination has been met, the deduction shall be used in the determination of the net monthly income. A deduction may be taken for a prior obligation for support actually paid (rule 9.5(8)) or a qualified additional dependent deduction (rule 9.5(9)) but both deductions cannot be used for the same child. A qualified additional dependent deduction cannot be claimed for a child for whom there is a prior court or administrative support order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.9 Extraordinary visitation credit. If the noncustodial parent's court-ordered visitation exceeds 127 days per year, the noncustodial parent shall receive a credit to the noncustodial parent's share of the basic support obligation in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, "days" means overnights spent caring for the child(ren). Failure to exercise court-ordered visitation may be a basis for modification. The extraordinary visitation credit shall not reduce support below \$30.00 for one child or below \$50.00 for two or more children.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.10 Child support guidelines worksheet. All parties shall file a child support guidelines worksheet prior to a support hearing or the establishment of a support order. The parties shall use Form 1 that accompanies these rules, unless both parties agree to use Form 2. The Child Support Recovery Unit (CSRU) shall use Form 2.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

Rule 9.11 Variance from guidelines. The court shall not vary from the amount of child support that would result from application of the guidelines without a written finding that the guidelines would be unjust or inappropriate as determined under the following criteria:

9.11(1) Substantial injustice would result to the payor, payee, or child(ren).

9.11(2) Adjustments are necessary to provide for the needs of the child(ren) or to do justice between the parties, payor, or payee under the special circumstances of the case. Adjustments may also be made based on the parties' child care expenses necessitated by employment or education.

9.11(3) Circumstances contemplated in Iowa Code section 234.39.

9.11(4) The court may impute income in appropriate cases subject to the requirements of rule 9.5. If the court finds that a parent is voluntarily unemployed or underemployed without just cause, child support may be calculated based on a determination of earning capacity. A determination of earning capacity may be made by determining employment potential and probable earnings level based on work history, occupational qualifications, prevailing job opportunities, earning levels in the community, and other relevant factors. The court shall not use earning capacity rather than actual earnings or otherwise impute income unless a written determination is made that, if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child(ren) or to do justice between the parties.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.12 Medical Support Order.

9.12(1) The court shall enter an order for medical support as required by statute. For purposes of Iowa Code section 252E.1A, the table contained in rule 9.12(4) is established for use by the courts of this state in determining reasonable cost for a health benefit plan and a reasonable amount in lieu of a health benefit plan (cash medical support). The sum certain dollar amount determined shall be stated in the order, as an amount in addition to the child support amount.

9.12(2) Refer to the table in rule 9.12(4) to determine if the parent has health insurance available at "reasonable cost." Find the appropriate cell for the parent's net income (as determined by the guidelines) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell. If the amount is equal to or more than the cost of the child(ren)'s portion of the health insurance premium (family cost minus single cost), it is available at "reasonable cost." For minimum orders in low-income Area A (NCPs with net incomes 0 – 1150), cash medical support is not ordered.

9.12(3) If neither parent has health insurance available at "reasonable cost," if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support. Refer to the table in rule 9.12(4) to determine the amount of cash medical support. Find the appropriate cell for the parent's preliminary net income (gross income minus all appropriate deductions other than cash medical support in the pending matter) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell to get the cash medical support amount. For minimum orders in low-income Area A (NCPs with net incomes 0 – 1150), cash medical support is not ordered. Cash medical support is also not ordered if a parent is ordered to provide health insurance and that parent or stepparent of the child(ren) has obtained insurance coverage for the child(ren).

Use the adjusted net income (preliminary net income minus the amount of cash medical support in the pending matter) for the correct number of children on the Schedule of Basic Support Obligations to find the appropriate amount of child support. Once the adjusted net income has been determined, do not allow another deduction for cash medical support.

9.12(4) Medical Support Table.

Medical Support Table					
Preliminary Net Income	One Child	Two Children	Three Children	Four Children	Five or more Children
0 – 1150	Area A: Minimum Order Noncustodial parent provides health insurance when it becomes available at no cost to add the child(ren). Health insurance is not an add-on cost in this area. Do not order cash medical support.				
1151-1800 1 child 1801-2150 2 children 2151-2350 3 children 2351-2400 4 children 2401-2650 5+ children	Area B: Shaded area of the schedule Provide health insurance if available at reasonable cost . Find the box for the parent's preliminary net income and number of children. Multiply the percentage in the box (1% to 5%) by the parent's gross income to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).				
1151 – 1200	2%	2%	1%	1%	1%
1201 – 1250	2%	2%	2%	1%	1%
1251 – 1300	3%	2%	2%	2%	1%
1301 – 1350	3%	2%	2%	2%	2%
1351 – 1400	3%	2%	2%	2%	2%
1401 – 1450	4%	2%	2%	2%	2%
1451 – 1500	4%	3%	2%	2%	2%
1501 – 1550	4%	3%	2%	2%	2%
1551 – 1600	5%	3%	3%	2%	2%
1601 – 1650	5%	3%	3%	2%	2%
1651 – 1700	5%	3%	3%	3%	2%
1701 – 1750	5%	3%	3%	3%	2%
1751 – 1800	5%	4%	3%	3%	3%
1801 – 1850	5%*	4%	3%	3%	3%
1851 – 1900	5%	4%	3%	3%	3%
1901 – 1950	5%	4%	4%	3%	3%
1951 – 2000	5%	4%	4%	3%	3%
2001 – 2050	5%	5%	4%	3%	3%
2051 – 2100	5%	5%	4%	4%	3%
2101 – 2150	5%	5%	4%	4%	3%
2151 – 2200	5%	5%*	4%	4%	4%
2201 – 2250	5%	5%	4%	4%	4%
2251 – 2300	5%	5%	5%	4%	3%
2301 – 2350	5%	5%	5%	4%	4%
2351 – 2400	5%	5%	5%*	4%	4%
2401 – 2450	5%	5%	5%	5%*	4%
2451 – 2500	5%	5%	5%	5%	4%
2501 – 2550	5%	5%	5%	5%	4%
2551 – 2600	5%	5%	5%	5%	5%
2601 – 2650	5%	5%	5%	5%	5%
2651 – 25,000	5%	5%	5%	5%	5%*
* Area C: Nonshaded area of the schedule Provide health insurance if available at reasonable cost . Find the box for the parent's preliminary net income and number of children. Multiply the percentage in the box (5%) by the parent's gross income to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).					

9.12(5) “Uncovered medical expenses” means all medical expenses for the child(ren) not paid by insurance. In cases of joint physical care, the parents shall share all uncovered medical expenses in proportion to their respective net incomes. In all other cases, including split or divided physical care, the custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$800 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per year for all children shall be paid by the parents in proportion to their respective net incomes. “Medical expenses” shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care, including eye glasses or contact lenses, mental health treatment, substance abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.13 Stipulation for child and medical support — court review. A stipulation of the parties establishing child support and medical support shall be reviewed by the court to determine if the amount stipulated and the medical support provisions are in substantial compliance with the guidelines. A proposed order to incorporate the stipulation shall be reviewed by the court to determine its compliance with these guidelines. If a variance from the guidelines is proposed, the court must determine whether it is justified and appropriate, and, if so, include the stated reasons for the variance in the order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

Rule 9.14 Method of Computation. To compute the guideline amount of child support, first compute the adjusted net monthly income, then proceed to either the Basic Method of Child Support Computation grid or the Joint (Equally Shared) Physical Care Method of Child Support Computation grid, as appropriate. For split or divided physical care, refer to rule 9.14(4). The following grids illustrate how the worksheets are to be completed.

9.14(1) The steps to arrive at the adjusted net monthly income are shown below in the adjusted net monthly income computation grid.

Adjusted Net Monthly Income Computation			
		Custodial Parent*	Noncustodial Parent*
		<u>(name)</u>	<u>(name)</u>
A.	Gross Monthly Income (Does Not Include Public Assistance Payments or the Earned Income Tax Credit.)	\$	\$
B.	Federal Income Tax (Calculated Pursuant to Guideline Rule 9.6.)	\$	\$
C.	State Income Tax (Calculated Pursuant to Guideline Rule 9.6.)	\$	\$
D.	Social Security and Medicare Tax/Mandatory Pension Deductions (For employees not contributing to Social Security, mandatory pension deductions shall not exceed the current Social Security and Medicare tax rate for employees.)	\$	\$
E.	Mandatory Occupational License Fees	\$	\$
F.	Union Dues	\$	\$
G.	Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, Not the Pending Matter.	\$	\$
H.	Prior Obligation of Child Support and Spouse Support Actually Paid Pursuant to Court or Administrative Order	\$	\$
I.	Qualified Additional Dependent Deductions (See Guideline Rules 9.7 and 9.8.)	\$	\$
J.	Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$	\$
K.	Preliminary Net Income for Each Parent (Line A minus lines B through J for each parent.) (Preliminary Net Income is used to determine medical support under Guideline Rule 9.12.)	\$	\$
L.	If Ordered in this Pending Matter, Cash Medical Support as Determined by the Medical Support Table in rule 9.12.	\$	\$
M.	Adjusted Net Monthly Income (Line K minus line L.) (Adjusted Net Monthly Income is used to calculate the guideline amount of child support. Enter each parent's amount from line M on either line A of the Basic Method of Child Support Computation or line A of the Joint [Equally Shared] Physical Care Method of Child Support Computation as appropriate.)	\$	\$

*(In cases of joint physical care, use names only and designate both parents as custodial parents.)

9.14(2) The steps of a basic child support computation are shown below in the Basic Method of Child Support Computation grid.

Basic Method of Child Support Computation				
		Custodial Parent (CP) <u> </u> (name)	Noncustodial Parent (NCP) <u> </u> (name)	Combined
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	Low-Income: Basic Support Obligation Using only NCP's Adjusted Net Monthly Income (Only if NCP's income is in shaded Area A or B.) <ul style="list-style-type: none"> • If NCP's income is in shaded Area A use only NCP's income to find the Basic Support Amount and enter it on this line. Enter N/A on Lines E and F. Enter the Basic Support Amount on Line G. • If NCP's income is in shaded Area B, use only NCP's income to find the Basic Support Amount. Enter it on this line. Go to Line E. • If the NCP's income is in nonshaded Area C, enter N/A on this line. Go to line E. 		\$	
E.	Basic Support Obligation When Using Combined Adjusted Net Monthly Income for NCP incomes in Area B or Area C. (Use the Line A combined income amount to find the basic support amount from the Schedule of Basic Support Obligations.)			\$
F.	Each Parent's Share of the Basic Support Obligation When Using Combined Incomes (Each parent's line B x line E.)	\$	\$	
G.	NCP's Basic Support Obligation Before Health Insurance <ul style="list-style-type: none"> • If NCP's income is in shaded Area B, enter the lower amount from line D or NCP's line F. • If NCP's income is in the nonshaded Area C of the schedule, use the amount from NCP's line F. 		\$	

H.	Cost of Child(ren)'s Health Insurance Premium (Enter the difference in cost between family and single plans.) <ul style="list-style-type: none"> If health insurance is being ordered, and the basic support obligation on line G falls in Area B or in nonshaded Area C of the schedule, enter the cost under the parent being ordered to provide it. If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line. If the basic support obligation on line G falls within low-income Area A of the shaded area of the schedule, enter N/A for each parent on this line. In cases of court-ordered split/divided care, see rule 9.14(5)(d). For stepparent-provided insurance, see rule 9.14(5). 	\$	\$	
I.	Health Insurance Add-On or Deduction from NCP's obligation—calculated below in 1. and 2.			
	1. If the CP will be ordered to provide H.I.: a. CP's H.I. cost from line H = \$ _____ b. NCP's line B percentage = _____ % c. Multiply CP's line H x NCP's line B = + \$ _____ (amount to add to NCP line G to get to line J)			
	2. If the NCP will be ordered to provide H.I.: a. NCP's H.I. cost from Line H = \$ _____ b. CP's Line B percentage = _____ % c. Multiply NCP's Line H x CP's Line B = - \$ _____ (amount to subtract from NCP line G to get to line J)			
J.	Guideline Amount of Child Support for NCP <ul style="list-style-type: none"> If only CP provides H.I.: line G plus line I.1. If only NCP provides H.I.: line G minus line I.2. If both provide H.I.: line G plus line I.1 minus line I.2. If neither parent provides H.I.: enter the amount from line G. 		\$	

Extraordinary Visitation Credit				
(Only if court-ordered visitation exceeds 127 overnights per year.)				
K.	NCP's Basic Support Obligation Before Health Insurance (Amount from line G.)		\$	
L.	Number of Court-Ordered Visitation Overnights with NCP			
M.	Extraordinary Visitation Credit Percentage: If line L above is 128-147 overnights: 15% credit (0.15) If line L above is 148-166 overnights: 20% credit (0.20) If line L above is 167 or more overnights: 25% credit (0.25) (But less than joint [equally shared] physical care.)		%	
N.	Extraordinary Visitation Credit (Multiply line K by line M.)		\$	
O.	Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line J minus line N.) However, the guideline amount of support must not be less than \$30 for one child or \$50 for two or more children.		\$	

9.14(3) Joint physical care. In cases of court-ordered joint (equally shared) physical care, child support shall be calculated as shown below in the Joint (Equally Shared) Physical Care Method of Child Support Computation grid. Offset is a method of payment of each parent's guideline amount of child support and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11. An allocation between the parties for payment of the child(ren)'s expenses ordered pursuant to Iowa Code section 598.41(5)(a) is an obligation in addition to the child support amount calculated pursuant to this rule and is not child support.

Joint (Equally Shared) Physical Care Method of Child Support Computation				
		Custodial Parent 1 (CP 1)	Custodial Parent 2 (CP 2)	Combined
		<u>(name)</u>	<u>(name)</u>	
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations—use combined incomes because the low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$
E.	Each Parent's Basic Primary Care Amount Before Health Insurance (Multiply line B by line D for each parent.)	\$	\$	
F.	Each Parent's Share of Joint Physical Care Support (Multiply line E by 1.5 for each parent to account for extra costs for two residences.)	\$	\$	
G.	Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Multiply line F by .5 for each parent to account for 50% of time spent with each parent.)	\$	\$	
H.	Cost of Child's Health Insurance Premium* (Enter the difference in cost between family and single plans.) (Area A: *The health insurance adjustment does not apply if either parent's net income on line A falls within the low-income shaded Area A of the Schedule of Basic Support Obligations. Enter N/A for each parent on this line. Do not complete line I.) (Area B or C: If the basic support obligation on Line G falls within Area B or Area C, enter the cost of the child's health insurance premium on this line under the parent being ordered to provide it. Do not skip line I.) (For step-parent provided insurance, see rule 9.14(5).)	\$	\$	
I.	Health Insurance Add-on to each Parent's Obligation (calculated below in 1 and 2)	\$	\$	
	1. If CP 1 will be ordered to provide H.I. Step 1. CP 1's H.I. cost from line H = \$ _____ Step 3. Multiply CP 1's cost x CP 2's line B = _____		Step 2. CP 2's line B percentage = _____ % + \$ _____ (Insert on CP 2's line I.)	
	2. If CP 2 will be ordered to provide H.I. Step 1. CP 2's H.I. cost from line H = \$ _____ Step 3. Multiply CP 2's line H x CP 1's line B = _____		Step 2. CP 1's line B percentage = _____ % + \$ _____ (Insert on CP 1's line I.)	

J.	Guideline Amount of Child Support (Line G plus line I for each parent.)	\$	\$	
K.	Net Amount of Child Support for Joint Physical Care After Offset (Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)	\$	\$	

9.14(4) *Split or divided physical care.* In the cases of court-ordered split or divided physical care, child support shall be calculated in the following manner: determine the amount of child support required by these guidelines for each party based on the number of children in the physical care of the other party; offset the two amounts as a method of payment; and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11.

9.14(5) *Health insurance premium.* In calculating child support, the health insurance premium for the child(ren) is added to the basic support obligation and prorated between the parents as provided in this rule.

a. This subrule shall apply if the parent is ordered to provide health insurance for the child(ren) in the pending action and it is either deducted from wages of the parent or stepparent or paid by the parent or stepparent.

b. The amount of the premium for the child(ren) to be added is the amount of the premium cost for family coverage to the parent or stepparent which is in excess of the premium cost for single coverage, regardless of the number of individuals covered under the policy.

c. However, a health insurance premium shall not be added or prorated if the basic support obligation is in low-income (shaded) Area A of the schedule in rule 9.26 unless variance is warranted under rule 9.11.



d. In cases of split or divided physical care, include only 50% of the health insurance premium in each of the two calculations described in subrule 9.14(4).

e. If the child(ren) is (are) covered by the health insurance of a stepparent, the health insurance premium for the child(ren) will be added to the basic support obligation and prorated between the parents, unless a parent objects. If a parent objects, the court will decide the issue based on its determination of whether it would be equitable to the parties and the child(ren).

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rules 9.15 to 9.25 Reserved.

Rule 9.26 Child Support Guidelines Schedule.**Schedule of Basic Support Obligations****Iowa****Schedule of Basic Support Obligations**

1. **Area A:** Except as provided in 2, only the noncustodial parent's income is used in Area A  of the shaded area (\$0 to \$1150) in accordance with the low-income adjustment.
Area B: Two calculations are required in Area B  of the low-income shaded area (between \$1151 and \$1800 for one child, between \$1151 and \$2150 for two children, between \$1151 and \$2350 for three children, between \$1151 and \$2400 for four children, and between \$1151 and \$2650 for five or more children).
 Calculation 1 is the same as the Area A calculation.
 Calculation 2 uses the parents' combined incomes.
 The guidelines amount is the lower of the two calculations.
Area C: Nonshaded area. The parents' combined incomes are used in the remaining (nonshaded) area of the schedule.
2. In joint (equally shared) physical care cases, regardless of whether a parent is low income, use the parents' combined incomes in the shaded and nonshaded areas of the schedule.
3. For combined net monthly incomes above \$25,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency setting support by administrative order but shall not be less than the basic support obligation for combined net monthly incomes equal to \$25,000.

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
Area A –Low Income Adjustment							
0	-	100	30	50	50	50	50
101	-	200	30	50	50	50	50
201	-	300	31	50	50	55	60
301	-	400	42	58	66	73	80
401	-	500	52	72	82	91	100
501	-	600	62	87	99	109	120
601	-	700	73	101	115	128	140
701	-	800	83	116	132	146	160
801	-	850	88	123	140	155	170
851	-	900	94	130	148	164	180
901	-	950	99	138	156	173	190
951	-	1000	104	145	164	182	200
1001	-	1050	109	152	173	192	210
1051	-	1100	114	159	181	201	220
1101	-	1150	120	167	189	210	230

Area B – Low-Income Adjustment												
1151	-	1200		145		197		222		242		267
1201	-	1250		170		227		254		275		305
1251	-	1300		195		257		287		307		342
1301	-	1350		220		287		319		340		380
1351	-	1400		245		317		352		372		417
1401	-	1450		270		347		384		405		455
1451	-	1500		295		377		417		437		492
1501	-	1550		320		407		449		470		530
1551	-	1600		345		437		482		502		567
1601	-	1650		370		467		514		535		605
1651	-	1700		395		497		547		567		642
1701	-	1750		420		527		579		600		680
1751	-	1800		444		557		612		632		717
1801	-	1850		456*		587		644		665		755
1851	-	1900		468		617		677		697		792
1901	-	1950		480		647		709		730		830
1951	-	2000		492		677		742		762		867
2001	-	2050		504		707		774		795		891
2051	-	2100		516		737		807		827		913
2101	-	2150		528		765		839		860		935
2151	-	2200		539		782*		872		892		957
2201	-	2250		551		799		904		925		979
2251	-	2300		563		816		937		957		1001
2301	-	2350		575		833		969		990		1023
2351	-	2400		587		850		1001*		1021		1045
2401	-	2450		599		867		1021		1043*		1067
2451	-	2500		611		885		1041		1064		1089
2501	-	2550		623		902		1062		1086		1111
2551	-	2600		635		920		1083		1107		1133
2601	-	2650		647		937		1104		1129		1155
Area C – Nonshaded Area*												
2651	-	2700		660		955		1125		1150		1177*
2701	-	2750		672		973		1146		1172		1199
2751	-	2800		684		990		1166		1193		1221
2801	-	2850		696		1008		1187		1215		1243
2851	-	2900		708		1025		1208		1236		1265
2901	-	2950		720		1043		1229		1258		1287
2951	-	3000		732		1061		1250		1279		1309
3001	-	3050		744		1078		1271		1301		1331
3051	-	3100		757		1096		1291		1322		1353
3101	-	3150		769		1113		1312		1344		1375
3151	-	3200		781		1131		1333		1365		1397
3201	-	3250		790		1144		1347		1387		1419
3251	-	3300		799		1157		1361		1408		1441

3301	-	3350		809	1169	1375	1430	1463
3351	-	3400		818	1182	1390	1451	1485
3401	-	3450		827	1195	1404	1473	1507
3451	-	3500		837	1207	1418	1494	1529
3501	-	3550		846	1220	1432	1516	1551
3551	-	3600		855	1233	1446	1537	1573
3601	-	3650		865	1246	1460	1559	1595
3651	-	3700		873	1257	1473	1580	1617
3701	-	3750		879	1266	1484	1598	1639
3751	-	3800		884	1274	1494	1616	1661
3801	-	3850		890	1283	1504	1635	1683
3851	-	3900		896	1291	1514	1653	1705
3901	-	3950		901	1299	1524	1671	1727
3951	-	4000		907	1308	1534	1689	1749
4001	-	4050		913	1316	1545	1708	1771
4051	-	4100		918	1325	1555	1726	1793
4101	-	4150		924	1333	1565	1744	1815
4151	-	4200		930	1342	1575	1759	1837
4201	-	4250		936	1350	1584	1770	1859
4251	-	4300		942	1359	1594	1780	1881
4301	-	4350		948	1367	1604	1791	1903
4351	-	4400		954	1376	1613	1802	1925
4401	-	4450		961	1384	1623	1813	1947
4451	-	4500		967	1393	1632	1823	1969
4501	-	4550		973	1401	1642	1834	1991
4551	-	4600		979	1410	1652	1845	2013
4601	-	4650		985	1418	1661	1856	2035
4651	-	4700		989	1424	1667	1862	2048
4701	-	4750		993	1428	1671	1867	2053
4751	-	4800		997	1432	1675	1871	2058
4801	-	4850		1000	1437	1679	1876	2063
4851	-	4900		1004	1441	1683	1880	2068
4901	-	4950		1007	1445	1687	1885	2073
4951	-	5000		1011	1450	1691	1889	2078
5001	-	5050		1014	1454	1695	1894	2083
5051	-	5100		1018	1458	1699	1898	2088
5101	-	5150		1021	1462	1703	1903	2093
5151	-	5200		1026	1469	1710	1910	2101
5201	-	5250		1031	1475	1718	1919	2110
5251	-	5300		1035	1481	1725	1927	2119
5301	-	5350		1040	1488	1732	1935	2128
5351	-	5400		1044	1494	1739	1943	2137
5401	-	5450		1049	1501	1747	1951	2146
5451	-	5500		1053	1507	1754	1959	2155
5501	-	5550		1058	1513	1761	1967	2164
5551	-	5600		1063	1520	1768	1975	2173
5601	-	5650		1067	1526	1776	1983	2182

5651	-	5700		1072	1532	1783	1992	2191
5701	-	5750		1076	1539	1790	2000	2200
5751	-	5800		1081	1545	1797	2008	2209
5801	-	5850		1086	1552	1805	2016	2217
5851	-	5900		1090	1558	1812	2024	2227
5901	-	5950		1096	1565	1820	2033	2237
5951	-	6000		1101	1573	1828	2042	2247
6001	-	6050		1106	1580	1836	2051	2256
6051	-	6100		1112	1587	1845	2060	2266
6101	-	6150		1117	1595	1853	2069	2276
6151	-	6200		1122	1602	1861	2078	2286
6201	-	6250		1128	1609	1869	2088	2296
6251	-	6300		1133	1616	1877	2097	2306
6301	-	6350		1138	1624	1885	2106	2316
6351	-	6400		1144	1631	1893	2115	2326
6401	-	6450		1149	1638	1901	2124	2336
6451	-	6500		1154	1646	1909	2133	2346
6501	-	6550		1160	1653	1917	2142	2356
6551	-	6600		1165	1660	1926	2151	2366
6601	-	6650		1170	1667	1934	2160	2376
6651	-	6700		1175	1675	1942	2170	2387
6701	-	6750		1180	1682	1951	2179	2397
6751	-	6800		1185	1689	1959	2188	2407
6801	-	6850		1190	1696	1968	2198	2418
6851	-	6900		1196	1704	1976	2207	2428
6901	-	6950		1201	1711	1985	2217	2438
6951	-	7000		1206	1718	1993	2226	2449
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23351	-	23400		2485	3484	3974	4425	4855
23401	-	23450		2489	3488	3978	4429	4859
23451	-	23500		2493	3493	3983	4433	4863
23501	-	23550		2496	3497	3987	4438	4868
23551	-	23600		2500	3502	3991	4442	4872
23601	-	23650		2503	3506	3996	4446	4876
23651	-	23700		2507	3510	4000	4450	4881
23701	-	23750		2510	3515	4004	4455	4885
23751	-	23800		2514	3519	4008	4459	4889
23801	-	23850		2517	3523	4013	4463	4894
23851	-	23900		2521	3528	4017	4468	4898
23901	-	23950		2524	3532	4021	4472	4902
23951	-	24000		2528	3537	4025	4476	4907
24001	-	24050		2531	3541	4030	4480	4911
24051	-	24100		2535	3545	4034	4485	4915
24101	-	24150		2538	3550	4038	4489	4920
24151	-	24200		2542	3554	4043	4493	4924
24201	-	24250		2545	3558	4047	4498	4928
24251	-	24300		2549	3563	4051	4502	4933
24301	-	24350		2552	3567	4055	4506	4937
24351	-	24400		2556	3572	4060	4511	4941
24401	-	24450		2559	3576	4064	4515	4946

24451	-	24500		2563	3580	4068	4519	4950
24501	-	24550		2567	3585	4072	4523	4954
24551	-	24600		2570	3589	4077	4528	4959
24601	-	24650		2574	3594	4081	4532	4963
24651	-	24700		2577	3598	4085	4536	4967
24701	-	24750		2581	3602	4090	4541	4972
24751	-	24800		2584	3607	4094	4545	4976
24801	-	24850		2588	3611	4098	4549	4980
24851	-	24900		2591	3615	4102	4554	4985
24901	-	24950		2595	3620	4107	4558	4989
24951	-	25000		2598	3624	4111	4562	4993

[Court Order March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.27 Child Support Guidelines Worksheets.**Rule 9.27 — Form 1: *Child Support Guidelines Worksheet.***

Form 1
Child Support Guidelines Worksheet

Docket No: _____

I. Net Monthly Income of Petitioner (Name) _____Select one: ☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care

Petitioner claims _____ child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:

	\$	
	\$	
	\$	
Total:		\$ _____

B. Federal Tax Deduction:

Gross Annual Taxable Income (\$ _____ untaxed)	\$	
less ½ self employment (FICA) tax	<	>
less federal adjustments to income	<	>
less personal exemptions: self + _____ (list number of dependents claimed)	<	>
less standard deduction		
single <input type="checkbox"/> head of household <input type="checkbox"/> married filing separate <input type="checkbox"/>	<	>
Net taxable income – federal	\$	
Federal tax liability (from tax table)	<	>
Federal Tax Credit for Dependent Children	+	
Final Federal tax liability		< _____ >

C. State Tax Deduction:

Gross Annual Taxable Income	\$	
less ½ self employment (FICA) tax	<	>
less state adjustments to income	<	>
less federal tax liability (adjusted for dependent tax credit)	<	>
less standard deduction		
single <input type="checkbox"/> head of household <input type="checkbox"/> married filing separate <input type="checkbox"/>	<	>
Net taxable income – state	\$	
State tax liability (from tax table)	\$	
less personal and dependent credits	<	>
plus school district surtax (_____ %)		
Final state tax liability		< _____ >

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income	\$	
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %	
Annual Social Security and Medicare tax liability or mandatory pension		
(For employees not contributing to Social Security, mandatory pension deduction not to exceed the current Social Security and Medicare rate for employees.)		< _____ >

E. Other Deductions (Annual):

1. Mandatory occupational license fees	<	>
2. Union dues	<	>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	<	>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order	<	>
5. Deduction for _____ additional qualified dependents	<	>
6. Child care expenses (present action)	\$	
less federal child care tax credit	<	>
less state child care tax credit	<	>
Net child care expenses		< _____ >

Preliminary Net Annual Income

\$ _____

Preliminary Average Monthly Income of Petitioner

\$ _____

7. Monthly Cash Medical Support ordered in this pending action

< _____ >

Adjusted Net Monthly Income of Petitioner (Preliminary Average Monthly Income minus Monthly Cash Medical Support ordered in this action.)

\$ _____

II. Net Monthly Income of Respondent (Name) _____Select one: ☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care

Respondent claims _____ child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:_____

\$ _____

\$ _____

\$ _____

Total: < _____ >

B. Federal Tax Deduction:

Gross Annual Taxable Income (_____ untaxed)

\$ _____

less ½ self employment (FICA) tax

< _____ >

less federal adjustments to income

< _____ >

less personal exemptions: self + _____ (list number of dependents claimed)

< _____ >

less standard deduction

single ☐ head of household ☐ married filing separate ☐

< _____ >

Net taxable income – federal

\$ _____

Federal tax liability (from tax table)

< _____ >

Federal Tax Credit for Dependent Children

+ _____

Final Federal Tax Liability

< _____ >

C. State Tax Deduction:

Gross Annual Taxable Income

\$ _____

less ½ self employment (FICA) tax

< _____ >

less state adjustments to income

< _____ >

less federal tax liability (adjusted for dependent tax credit)

< _____ >

less standard deduction

single ☐ head of household ☐ married filing separate ☐

< _____ >

Net taxable income – state

\$ _____

State tax liability (from tax table)

\$ _____

less personal and dependent credits < _____ >

plus school district surtax (_____ %)

Final state tax liability

< _____ >

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income

\$ _____

Applicable rate (7.65% or 15.3%, as adjusted)

x _____ %

Annual Social Security and Medicare tax liability or mandatory pension

(For employees not contributing to Social Security, mandatory pension deduction not to exceed the current Social Security and Medicare rate for employees.)

< _____ >

E. Other Deductions (Annual):

1. Mandatory occupational license fees

< _____ >

2. Union dues

< _____ >

3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter

< _____ >

4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order

< _____ >

5. Deduction for _____ additional qualified dependents

< _____ >

6. Child care expenses (present action)

\$ _____

less federal child care tax credit

< _____ >

less state child care tax credit

< _____ >

Net child care expenses

< _____ >

Preliminary Net Annual Income

\$ _____

Preliminary Average Monthly Income of Respondent

\$ _____

7. Monthly Cash Medical Support ordered in this pending action

< _____ >

Adjusted Net Monthly Income of Respondent (Preliminary Average Monthly Income minus Monthly Cash Medical Support ordered in this action.)

\$ _____

III. Calculation of the Guideline Amount of Support (If applicable.)

	Custodial Parent (CP) [] Petitioner [] Respondent	Noncustodial Parent (NCP) [] Petitioner [] Respondent	Combined
A. Adjusted Net Monthly Income	\$ _____	+	\$ _____ = \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses.)	_____ %	+	_____ % = 100%
C. Number of Children for Whom Support is Sought			_____
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income (If low-income adjustment does not apply, enter N/A.)		\$ _____	
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income (If low-income adjustment applies, enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)			\$ _____
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes (If low-income adjustment applies, enter N/A.)	\$ _____	\$ _____	
G. NCP's Basic Support Obligation Before Health Insurance (NCP's amount from line F or low-income adjustment amount Line D.)		\$ _____	
H. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost.)	\$ _____	\$ _____	
I. Health Insurance Add-On or Deduction From NCP's Obligation		+ /- \$ _____	
J. Guideline Amount of Child Support for NCP (NCP's line G plus or minus NCP's line I.)		\$ _____	

III. a. Extraordinary Visitation Credit

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

K. NCP's Basic Support Obligation Before Health Insurance (Amount from NCP's line G.)	\$ _____
L. Number of court-ordered visitation overnights with the noncustodial parent	_____
M. Extraordinary Visitation Credit Percentage	_____ %
N. Extraordinary Visitation Credit (Line K multiplied by Line M.)	\$ _____
O. Guideline Amount of Child Support After Credit for Extraordinary Visitation (Line J minus line N; not less than \$30 for one child or \$50 for two or more children.)	\$ _____

IV. Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support (If applicable.)

	Petitioner CP 1	Respondent CP 2	Combined
A. Adjusted Net Monthly Income	\$ _____	+	\$ _____ = \$ _____

B.	Proportional Share of Income (Also used for Uncovered Medical Expenses.)	<u> </u> %	<u> </u> % =	100%
C.	Number of Children for Whom Support is Sought			<u> </u>
D.	Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations. The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$ <u> </u>
E.	Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent.)	\$ <u> </u>	\$ <u> </u>	
F.	Each Parent's Share of Joint Physical Care Support (Line E multiplied by 1.5 for each parent to account for extra costs for two residences.)	\$ <u> </u>	\$ <u> </u>	
G.	Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Line F multiplied by .5 for each parent to account for 50% of time spent with each parent.)	\$ <u> </u>	\$ <u> </u>	
H.	Cost of Child(ren)'s Health Insurance Premium* (Difference between family and single cost.) *If either parent's net income on line A falls within low-income shaded Area A of the Schedule of Basic Support Obligations, enter N/A. The health insurance adjustment does not apply.	\$ <u> </u>	\$ <u> </u>	
I.	Health Insurance Add-On to each Parent's Obligation (see 9.14(3).)	\$ <u> </u>	\$ <u> </u>	
J.	Guideline Amount of Child Support (Each parent's line G plus each parent's line I.)	\$ <u> </u>	\$ <u> </u>	
K.	Net Amount of Child Support for Joint Physical Care After Offset (Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)	\$ <u> </u>	\$ <u> </u>	

V. Special Findings

- A. Income imputed to Petitioner
Income imputed to Respondent
- B. Estimated income of Petitioner
Estimated income of Respondent
- C. Deviations made from Child Support Guidelines
- D. Requested amount of child support \$ per month

VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes

(For cases with multiple children based on present income and applicable guidelines calculation method.)

VI. a. Basic Obligation (If applicable.)

Number of Children	NCP's Basic Support Obligation (NCP's Line G)*	Health Insurance Add-on or Deduction (NCP's Line I)*	Extraordinary Visitation Credit (If applicable) (Line N)*	Guideline Amount of Child Support (Line J or O)*
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

*(All line references are to Division III, Calculation of the Guideline Amount of Child Support section of the worksheet.)

VI. b. Joint (Equally Shared) Physical Care Obligation (If applicable.)

Number of Children	Guideline Amount of Child Support Petitioner (CP 1 Line J)*	Guideline Amount of Child Support Respondent (CP 2 Line J)*	Net Amount of Child Support for Joint Physical Care After Offset (Line K)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

*(All line references are to Division IV, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

State of Iowa

ss:

County of _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____

(Signature)_____
(Printed name)

The undersigned attorney for (Petitioner/Respondent) hereby certifies that this Child Support Guidelines Worksheet was prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: _____

(Attorney signature)

[Report November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.27 — Form 2: *Child Support Guidelines Worksheet.*

Form 2
Child Support Guidelines Worksheet

Date: _____

Case No.: _____

Dependents: _____

Docket No.: _____

Name: _____

Name: _____

☐ Noncustodial Parent [NCP] ☐ Custodial Parent [CP]☐ Noncustodial Parent [NCP] ☐ Custodial Parent [CP]

Method(s) Used to Determine Income:

☐ Parent's Financial
Statement/Verified Income☐ Other Sources☐ CSRU Median Income

Method(s) Used to Determine Income:

☐ Parent's Financial
Statement/Verified Income☐ Other Sources☐ CSRU Median Income**I. Adjusted Net Monthly Income Computation**

	Custodial Parent*	Noncustodial Parent*
	(name) _____	(name) _____
A. Gross Monthly Income	\$ _____	\$ _____
B. Federal Income Tax	\$ _____	\$ _____
C. State Income Tax	\$ _____	\$ _____
D. Social Security and Medicare Tax / Mandatory Pension Deduction	\$ _____	\$ _____
E. Mandatory Occupational License Fees Deduction	\$ _____	\$ _____
F. Union Dues	\$ _____	\$ _____
G. Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, not the Pending Matter	\$ _____	\$ _____
H. Prior Obligation of Child Support and Spouse Support Actually Paid Pursuant to Court or Administrative Order	\$ _____	\$ _____
I. Qualified Additional Dependent Deductions	\$ _____	\$ _____
J. Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$ _____	\$ _____
K. Preliminary Net Income for Each Parent (Line A minus lines B through J for each parent.)	\$ _____	\$ _____
L. Cash Medical Support, if Ordered in this Pending Matter	\$ _____	\$ _____
M. Adjusted Net Monthly Income (Line K minus line L.) (Amount used to calculate the guideline amount of child support.)	\$ _____	\$ _____

*(In cases of joint physical care, use names only and designate both parents as custodial parents.)

II. Calculation of the Guideline Amount of Support (If applicable.)

	Custodial Parent (CP)		Noncustodial Parent (NCP)		Combined
	(name)		(name)		
A. Adjusted Net Monthly Income	\$ _____	+	\$ _____	=	\$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses.)	_____ %	+	_____ %	=	100%
C. Number of Children for Whom Support is Sought					_____
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income (If low-income adjustment does not apply, enter N/A.)			\$ _____		
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income (If low-income adjustment applies enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)					\$ _____
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes (If low- income adjustment applies enter N/A.)	\$ _____		\$ _____		
G. NCP's Basic Support Obligation Before Health Insurance (NCP's amount from line F or low-income adjustment amount from line D.)			\$ _____		
H. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost.)	\$ _____		\$ _____		
I. Health Insurance Add-On or Deduction from NCP's Obligation		+/-	\$ _____		
J. Guideline Amount of Child Support for NCP (NCP's line G plus or minus NCP's line I.)			\$ _____		

II. a. Extraordinary Visitation Credit

Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.

K. NCP's Basic Support Obligation Before Health Insurance (Amount from NCP's line G.)	\$ _____
L. Number of court-ordered visitation overnights with the noncustodial parent	_____
M. Extraordinary Visitation Credit Percentage	_____ %
N. Extraordinary Visitation Credit (Line K multiplied by line M.)	\$ _____
O. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line J minus line N; not less than \$30 for one child or \$50 for two or more children.)	\$ _____

**III. Calculation of the Joint (Equally Shared) Physical Care Guideline
Amount of Child Support** (If applicable.)

	CP 1	CP 2	Combined
	(name)	(name)	
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses.)	_____ %	_____ %	= 100%
C. Number of Children for Whom Support is Sought			_____
D. Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations. The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$ _____
E. Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent.)	\$ _____	\$ _____	
F. Each Parent's Share of Joint Physical Care Support (Line E multiplied by 1.5 for each parent to account for extra costs for two residences.)	\$ _____	\$ _____	
G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Line F multiplied by .5 for each parent to account for 50% of time spent with each parent.)	\$ _____	\$ _____	
H. Cost of Child(ren)'s Health Insurance Premium* (Difference between family and single cost.) (If either parent's net income on line A falls within low-income shaded Area A of the Schedule of Basic Support Obligations, enter N/A. The health insurance adjustment does not apply.)	\$ _____	\$ _____	
I. Health Insurance Add-On to each Parent's Obligation (See 9.14(3).)	\$ _____	\$ _____	
J. Guideline Amount of Child Support (Each parent's line G plus each parent's line I.)	\$ _____	\$ _____	
K. Net Amount of Child Support for Joint Physical Care After Offset (Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)	\$ _____	\$ _____	

IV. Deviations (See attachment.)

V. a. Recommended Amount of Support \$ _____ per _____

V. b. Recommended Amount of Accrued Support \$ _____ (See attachment.)

VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes
(For cases with multiple children based on present income and applicable guidelines calculation method.)

VI. a. Basic Obligation (If applicable.)

Number of Children	NCP's Basic Support Obligation (NCP's line G)*	Health Insurance Add-On or Deduction (NCP's line I)*	Extraordinary Visitation Credit (If applicable.) (Line N)*	Guideline Amount of Child Support (Line J or O)*
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

*(All Line references are to Division II, Calculation of the Guideline Amount of Support section of the worksheet.)

VI. b. Joint (Equally Shared) Physical Care Obligation (If applicable.)

Number of Children	Guideline Amount of Child Support (name) (CP 1 line J)*	Guideline Amount of Child Support (name) (CP 2 line J)*	Net Amount of Child Support For Joint Physical Care After Offset (Line K)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

*(All line references are to Division III, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

VII. Qualified Additional Dependent Deduction (See guidelines for the definition of this term.)

Child's Name	Whose Child	Date of Birth	Paternity Establishment Method			
			Court/ Admin. Order	In Court Stmt. & Consent	Paternity Affidavit	Child Born During Marriage

State of Iowa**ss:****County of** _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____

(Signature)_____
(Printed name)

The undersigned attorney for _____ hereby certifies that this Child Support Guidelines Worksheet was prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: _____

(Attorney signature)

If the Child Support Recovery Unit prepared this form, CSRU is not required to obtain signatures.
This Child Support Guidelines Worksheet was prepared by:

(CSRU Printed name)

Date: _____

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]