

**SUMMARY OF CHANGES
TO THE
IOWA CHILD SUPPORT GUIDELINES
IOWA COURT RULES, CHAPTER 9**

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CHANGES EFFECTIVE JANUARY 1, 2022

Schedule of Basic Support Obligations and Medical Support Table Updated: The previous version of the Schedule of Basic Support Obligations (Iowa Ct. R. 9.26) was based on July 2012 price levels, while the current version is based on September 2020 prices, which reflect a 13.6% price increase. This update is also carried over into the Medical Support Table in Iowa Ct. R. 9.12(4). Further, the high combined net monthly income area between \$22,000.00 and the \$25,000.00 cap per month has been adjusted to limit the increase at 9.5% for one, two, and three children, and 9.7% for four and five children. The Court's sound discretion is still applied to combined monthly incomes above \$25,000.00, but the monthly obligation may not be less than the basic support obligation for combined net monthly incomes totaling \$25,000.00. It appears that this does not affect the Court's ability to order a downward variance (deviation) as set forth in Iowa Ct. R. 9.11, so long as the Court first determines the basic support obligation for combined net monthly incomes totaling \$25,000.00, and then makes the necessary written findings which justify the variance.

Low Income Adjustment Areas Decreased: The Low Income Adjustment areas (Iowa Ct. R. 9.3(2)) of the Schedule of Basic Support Obligations (Iowa Ct. R. 9.26) have been decreased. In Area A of the schedule, only the non-custodial parent's income is used when the non-custodial parent's adjusted net monthly income is between \$0.00 and \$1,100.00 (decreased from \$0.00 and \$1,150.00). The shaded portion of Area B of the schedule has been correspondingly adjusted, and the adjusted net monthly income limits are now between \$1,101.00 and \$1,600.00 for one child, between \$1,101.00 and \$2,000.00 for two children, between \$1,101.00 and \$2,350.00 for three children, and between \$1,101.00 and \$2,400.00 for four or more children. These adjustments are also carried over into the Medical Support Table in Iowa Ct. R. 9.12(4). Remember that you must do two calculations when Area B of the schedule applies: one calculation using only the non-custodial parent's adjusted net monthly income, and one using the parents' combined net monthly income. The proper amount under Iowa Ct. R. 9.4 is the lower of the two amounts.

Minimum Support Amount Increased: The minimum monthly child support obligation amount has been increased from \$30.00 for one child and \$50.00 for two more children to \$50.00 for one child, \$75.00 for two children, and \$100.00 for three or more children.

Treatment of Spousal Support: Iowa Ct. R. 9.5(1) and 9.6(6) have been amended to clarify that if spousal support is to be ordered in the pending matter, the amount of that spousal support must be determined before calculating child support. The distinction between traditional and rehabilitative spousal support is removed, and the rules are further amended to make it clear that whether the spousal support is temporary or permanent, it is added to the payee's income and deducted from the payor's income. A new rule, Iowa Ct. R. 9.6(7), addresses when the Court may order a variance (deviation) when income taxes actually paid differ substantially than the amount(s) determined under the calculation. Reimbursement spousal support, whether from a prior order or in the pending matter, is still not added to a payee's income nor deducted from a payor's income.

Medical Support Deduction for Other Children: Iowa Ct. R. 9.5(2)(f) and 9.5(2)(h) have been amended to align the calculation method for health insurance premium costs for other children not in the pending matter with the calculation method in Iowa Ct. R. 9.14(5)(b). Iowa Ct. R. 9.5(2)(f) now applies only to health insurance premium costs, and Iowa Ct. R. 9.5(2)(h) now includes any deduction for cash medical support with the deduction for prior obligation child support. These medical support deductions include other children for whom there is a prior support orders and those that are qualified additional dependents. Note that once the prorated cost for these other children is determined, it is divided by two to arrive at the final deduction amount; this is to simplify the calculation by assuming that both parents of these other children have an obligation to share in the premium cost. These changes to Iowa Ct. R. 9.5 have been carried over to the Adjusted Net Monthly Income Computation grid in Iowa Ct. R. 9.14(1), as well as to the Child Support Guidelines Worksheets, Iowa Ct. R. 9.27, Forms 1 and 2.

Imputation of Income to a Parent: Regarding imputation of an earning capacity to a parent for the purposes of Iowa Ct. R. 9.5, Iowa Ct. R. 9.11(4) has been amended to specify that incarceration is not voluntary unemployment (in other words, income may not be imputed to a prisoner), and that the Court must take into consideration the specific circumstances of the parent to the extent known. Factors to consider include, among other relevant factors, employment potential, probable earnings level based on work and training history, occupational qualifications, prevailing job opportunities, availability of employers willing to hire the parent, earning levels in the community, the parent's assets, residence, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work. Note that the Court must make the written findings that if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the children or to do justice between the parties.

Child Care Expense Variance: Iowa Ct. R. 9.11A has been amended to emphasize that childcare expenses are not included in the economic data upon which the Schedule of Basic Obligations is based, to provide a possible method for computing the variance (deviation) amount, and to establish a cap on the amount of variance (deviation). Generally, Iowa Ct. R. 9.11A now provides for determining the childcare expenses applicable to the child, whether a variance (deviation) should be granted in any amount and the specific amount of the variance (deviation) within a cap. Iowa Ct. R. 9.4 was amended to specify that the custodial parent's childcare expenses must be considered when determining whether a variance (deviation) should be ordered, while Iowa Ct. R. 9.5(2)(j) now prohibits a deduction for actual childcare expenses when a childcare variance (deviation) is ordered.

Uncovered Medical Expense Timeframe: Iowa Ct. R. 9.12(5) now defines, as a calendar year, the time period for which the custodial parent is responsible for the first \$250 per child (up to a maximum of \$800 for all children) of uncovered medical expenses and when additional uncovered medical expenses should be shared by the parties.

New Form Adopted: Iowa Ct. R. 9.27 sets out new Form 3, a Child Support Guidelines Financial Information Statement.¹ Form may be used, among other things, as a certification of income information under oath that is filed with the court; as a data collection tool to be used in mediations or to guide questioning of parties during hearings; or for practitioners to send to clients for case preparation. Form 3 does not supersede any financial statement or affidavit required by law or court rule in a domestic relations case.

Considered But No Changes: The following issues were considered but no changes were made.

Suspension / Reduction of Child Support During Extended Visitation Periods: Generally, a custodial parent incurs similar expenses and costs during a period of extended visitation, largely due to the expenses of continuing to maintain a home for the children. *State ex rel. Lara v. Lara*, 495 N.W.2d 719, 721 (Iowa 1993). Further, Iowa Ct. R. 9.9 already provides for an extraordinary visitation credit. As a side note, if child support is to be ordered with a variance (deviation) to a reduced amount because of extended visitation, travel expenses, or the like, the Court must comply with the requirements of Iowa Ct. R. 9.11 and set out the reasons for the variance (deviation) and make the written findings that a variance (deviation) is required to avoid substantial injustice, or to provide for the needs of the children, or to do justice between the parties.

Student Loan Debt Deduction or Consideration: No deduction for student loan debt is allowed under Iowa Ct. R. 9.5, and current case law does not allow for a deduction for student loan debt. Child support takes precedence over debt: “The guidelines presuppose that debts can be refinanced, but that childhood cannot be postponed.” *In re Marriage of Nelson*, 570 N.W.2d 103, 109 (Iowa 1997).

Calculation Method in Split Physical Care Cases: When parties have two children, with one parent having primary care of one child and the other parent having primary care of the other child, the higher income parent will pay a greater amount of support than if the parents had joint physical care of both children. Because both parents in a split physical care case must maintain a home to care for the child in their care, just as the parents must do in a joint physical care case, a question was raised why the two calculations are different. Basically, instead of each parent having the children approximately half the time, each parent has one child full time. It costs more to raise a child in two households than one, so the multiplier is higher in shared care cases, which reduces the offset support amount. The present method of calculation is adequate to provide for the children’s needs.

¹ The author of this summary drafted Form 3 at the Guidelines Committee’s request.