

**IN THE SUPREME COURT OF IOWA**



ORDER

**IN THE MATTER OF IOWA COURT RULES  
CHAPTER 9 – CHILD SUPPORT GUIDELINES**

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Pursuant to Iowa Code section 598.21B (2009) and the Family Support Act of 1998, Pub. L. No. 100-485, the supreme court has undertaken a review of the Child Support Guidelines. By action of this court, chapter 9 of the Iowa Court Rules is amended, effective July 1, 2009. The attachments to this order contain the amended rule shown in strike-out format. The child support charts and worksheets are replaced in their entirety with the attached charts and worksheets.

Dated this 9<sup>th</sup> day of March, 2009.

THE SUPREME COURT OF IOWA

By Marsha Ternus  
Marsha Ternus, Chief Justice

## 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 ~~598.21(4)~~598.21B. The child support guidelines contained in this chapter are hereby adopted, effective ~~November 1, 2004~~ July 1, 2009. The guidelines shall apply to cases pending on ~~November 1, 2004~~ July 1, 2009.

**Rule 9.2 Applicability Charts.** ~~These guidelines are established~~ The charts contained in this chapter are established as guidelines for use by the courts of this state in determining the amount of child support. The ~~guidelines~~ charts are applicable to modification of child support orders as provided in Iowa Code section ~~598.21(9)~~ 598.21C(2).

### **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 parents, 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 in the shaded area of the schedule. The combined adjusted net incomes of both parents are used in the remaining (non-shaded) area 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.

**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 ~~and~~ 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.

**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 deductions.

**9.5(4)** Mandatory pension deductions.

**9.5(5)** Union dues.

~~9.5(6) Health insurance premium either deducted from wages or paid by a parent for health insurance so long as the child is covered by the policy.~~

**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. Parent's unreimbursed medical expenses, not to exceed \$25 per month.

**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.

**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) or, 9.6(2) or 9.6(3) shall be used.~~

**9.6(4)(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 being 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.

**Rule 9.7 Qualified additional dependent deduction.** To establish a qualified additional dependent deduction, the requesting ~~party~~ 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: the child(ren) through one of the following actions:

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~~birth or conception 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~~birth or conception~~ 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~~birth and conception~~ 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~~birth or conception~~ 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 being born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction.

**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. \$135 8% of the parent's gross monthly income (to a maximum of \$800 per month) for one (1) child.

b. \$213 12% of the parent's gross monthly income (to a maximum of \$1200 per month) for two (2) children.

c. \$279 14% of the parent's gross monthly income (to a maximum of \$1400 per month) for three (3) children.

d. \$330 15% of the parent's gross monthly income (to a maximum of \$1500 per month) for four (4) children.

e. ~~§383~~ 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(9)) or a qualified additional dependent deduction (rule 9.5(10)) but both deductions cannot be used for the same child. A qualified additional ~~dependency~~ dependent deduction cannot be claimed for a child for whom there is a prior court or administrative support order.

**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 ~~guideline amount of child support~~ 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. Failure to exercise court-ordered visitation may be a basis for modification. ~~The credit for extraordinary visitation shall not reduce a child support obligation below the minimum amount required by the guidelines (\$50 for one child, \$75 for two children, \$100 for three children, or \$125 for four or more children).~~

**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.

**Rule 9.11 Variance from guidelines.** The court shall not vary from the amount of child support which 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.

**9.11(2)** Adjustments are necessary to provide for the needs of the child ~~and~~ or to do justice between the parties, payor, or payee under the special circumstances of the case.

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

**9.11(4)** The court shall not use earning capacity rather than actual earnings 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 or to do justice between the parties.

**Rule 9.12 Medical Support Order.**

**9.12(1)** In addition, the 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’s portion of the health insurance premium (family cost minus single cost), it is available at “reasonable cost.” For minimum orders (net incomes 0 – 850), “reasonable cost” is zero or no cost.

**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 (net incomes 0 – 850), cash medical support is not ordered.

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.**

Net Income	One Child	Two Children	Three Children	Four Children	Five or more Children
0 – 850	– MINIMUM ORDER –				
851 – 900	1 %	1 %	1 %	1 %	1 %
901 – 950	1 %	1 %	1 %	1 %	1 %
951 – 1000	1 %	1 %	1 %	1 %	1 %
1001 – 1050	1 %	1 %	1 %	1 %	1 %
1051 – 1100	2 %	1 %	1 %	1 %	1 %
1101 – 1150	2 %	1 %	1 %	1 %	1 %
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 %	4 %
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 – 20000	5%	5%	5%	5%	5%

**9.12(5)** “Uncovered medical expenses” means all medical expenses for the child not paid by insurance. The custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$500 ~~\$800~~ per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$500 ~~\$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.

**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.

Repeal rules 9.14 and 9.15 and insert in lieu thereof the following NEW 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.

<b>Adjusted Net Monthly Income Computation</b>			
		<b>Custodial Parent*,</b>	<b>Noncustodial Parent*,</b>
		_____	_____
		(name)	(name)
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 Deductions	\$	\$
E.	Mandatory Pension Deductions	\$	\$
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.

<b>Basic Method of Child Support Computation</b>				
		<b>Custodial Parent,</b>	<b>Noncustodial Parent,</b>	<b>Combined</b>
		<u>                    </u>	<u>                    </u>	
		<b>(name)</b>	<b>(name)</b>	
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 to find amount from Schedule of Basic Support Obligations) (If the low income adjustment applies, use only NCP's income and enter the basic support obligation from the shaded area of the schedule on line D and on line H while skipping lines F and G.)			\$
E.	Cost of Child's Health Insurance Premium (Difference between family and single cost) (If basic support obligation on line D falls within the shaded area of the schedule, enter \$-0- for each parent on this line.) (In cases of court-ordered split/divided care, see rule 9.14(5)(d).)	\$	\$	\$
F.	Total Obligation (Add line D and combined amount from line E)			\$
G.	Each Parent's Share of the Total Obligation (Multiply line F by line B for each parent)	\$	\$	
H.	Guideline Amount of Child Support for NCP (Subtract noncustodial parent's line E from noncustodial parent's line G)*		\$	
* Noncustodial Parent's share is the guideline amount of the child support order.				

<b>Extraordinary Visitation Credit</b> [Only if court-ordered visitation exceeds 127 overnights per year]				
I.	Proportionate Share of Basic Obligation Before Health Insurance (Multiply NCP's line B by line D; however, if the low income adjustment applies use amount from line D only and do not multiply by line B)		\$	
J.	Number of Court-Ordered Visitation Overnights with NCP			

K.	Extraordinary Visitation Credit Percentage: If line J above is 128-147 overnights: 15% credit (0.15) If line J above is 148-166 overnights: 20% credit (0.20) If line J above is 167 or more overnights: 25% credit (0.25) [But less than joint (equally shared) physical care]		%	
L.	Extraordinary Visitation Credit (Multiply line I by line K)		\$	
M.	Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)		\$	

**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's(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.

<b>Joint (Equally Shared) Physical Care Method of Child Support Computation</b>				
		<u>          </u> (name)	<u>          </u> (name)	<b>Combined</b>
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 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* (difference between family and single cost) (*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support			

	Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K)	\$	\$	\$
I.	Each Parent's Share of Health Insurance Costs (Multiply each parent's line B by combined amount on line H)	\$	\$	
J.	Cost of Child's Health Insurance Premium (Re-enter each parent's amount from line H)	\$	\$	
K.	Amount Owed for Parent's Share of Health Insurance (Each parent's line I minus each parent's line J, if a negative amount, enter \$0)	\$	\$	
L.	Guideline Amount of Child Support (Each parent's line G plus each parent's line K)	\$	\$	
M.	Net Amount of Child Support for Joint Physical Support After Offset (Subtract smaller amount on line L from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)	\$	\$	

**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 is added to the basic support obligation and prorated between the parents as provided in this rule.

*a.* This sub-rule shall apply if the parent is ordered to provide health insurance for the child in the pending action and it is either deducted from wages or paid by the parent.

*b.* The amount of the premium for the child to be added is the amount of the premium cost for family coverage to the parent 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 the low-income adjusted (shaded) area 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).

~~Rule 9.14 Joint physical care. In cases of court-ordered joint (equally shared) physical care, child support shall be calculated in the following manner: compute the child support required by these guidelines for each party assuming the other is the custodial parent; 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.

~~Rule 9.15 Split or divided physical care. In the cases of court ordered split 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.~~

Rules 9.16 9.15 to 9.25 Reserved.

**Rule 9.26 Child Support Guidelines Schedule.**

**CHART 1. IOWA CHILD SUPPORT GUIDELINES — ONE CHILD Schedule of Basic Support Obligations.**

<b>Iowa</b>							
<b>Schedule of Basic Support Obligations</b>							
<p>*1. Except as provided in 2, only the noncustodial parent's income is used in the shaded area in accordance with the low-income adjustment. The parents' combined incomes are used in the remaining (non-shaded) area of the schedule.</p> <p>2. In joint (equally shared) physical care cases, regardless whether a parent is low income, use the parents' combined incomes in the shaded and non-shaded areas of the schedule.</p> <p>3. For combined net monthly incomes above \$20,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency fixing support by administrative order but shall not be less than the basic support obligation for combined net monthly incomes equal to \$20,000.</p>							
Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
0	-	100	10	20	30	35	40
101	-	200	10	20	30	35	40
201	-	300	20	30	30	45	50
301	-	400	30	40	40	55	60
401	-	500	40	50	50	65	70
501	-	600	50	60	70	75	80
601	-	700	60	70	80	85	90
701	-	800	70	80	90	95	100
801	-	850	80	90	100	105	110
851	-	900	85	95	105	110	115
901	-	950	90	100	110	115	120
951	-	1000	95	105	120	130	145
1001	-	1050	120	135	153	163	178
1051	-	1100	145	165	185	195	210
1101	-	1150	170	195	218	228	243
1151	-	1200	195	225	250	260	275
1201	-	1250	220	255	283	293	308
1251	-	1300	245	285	315	325	340
1301	-	1350	270	315	348	358	373
1351	-	1400	295	345	380	390	405
1401	-	1450	320	375	413	423	438
1451	-	1500	345	405	445	455	470
1501	-	1550	370	435	478	488	503
1551	-	1600	395	465	510	520	535
1601	-	1650	406	495	543	553	568
1651	-	1700	418	525	575	585	600
1701	-	1750	430	555	608	618	633
1751	-	1800	442	585	640	650	665
1801	-	1850	454	615	673	683	698
1851	-	1900	466	645	705	715	730

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
1901	-	1950	478	675	738	748	763
1951	-	2000	490	705	770	780	795
2001	-	2050	502	727	803	813	828
2051	-	2100	514	744	835	845	860
2101	-	2150	526	761	868	878	893
2151	-	2200	538	778	900	910	925
2201	-	2250	550	795	933	943	958
2251	-	2300	562	813	957	975	990
2301	-	2350	574	831	978	1000	1023
2351	-	2400	586	848	999	1021	1045
2401	-	2450	598	866	1020	1043	1067
2451	-	2500	610	883	1041	1064	1089
2501	-	2550	622	901	1061	1086	1111
2551	-	2600	634	919	1082	1107	1133
2601	-	2650	647	936	1103	1129	1155
2651	-	2700	659	954	1124	1150	1177
2701	-	2750	671	971	1145	1172	1199
2751	-	2800	683	989	1166	1193	1221
2801	-	2850	695	1007	1186	1215	1243
2851	-	2900	707	1024	1207	1236	1265
2901	-	2950	717	1038	1223	1258	1287
2951	-	3000	726	1051	1237	1279	1309
3001	-	3050	736	1064	1251	1301	1331
3051	-	3100	745	1076	1265	1322	1353
3101	-	3150	754	1089	1279	1344	1375
3151	-	3200	764	1102	1294	1365	1397
3201	-	3250	773	1115	1308	1387	1419
3251	-	3300	782	1127	1322	1408	1441
3301	-	3350	792	1140	1336	1430	1463
3351	-	3400	798	1149	1347	1451	1485
3401	-	3450	803	1157	1357	1473	1507
3451	-	3500	809	1166	1367	1494	1529
3501	-	3550	815	1174	1377	1516	1551
3551	-	3600	820	1183	1387	1537	1573
3601	-	3650	826	1191	1397	1559	1595
3651	-	3700	832	1200	1408	1572	1617
3701	-	3750	837	1208	1418	1584	1639
3751	-	3800	843	1216	1428	1595	1661
3801	-	3850	849	1225	1438	1606	1683
3851	-	3900	855	1233	1447	1616	1705
3901	-	3950	861	1242	1457	1627	1727
3951	-	4000	867	1250	1466	1638	1749
4001	-	4050	874	1259	1476	1649	1771
4051	-	4100	880	1267	1486	1659	1793
4101	-	4150	886	1276	1495	1670	1815

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
4151	-	4200	892	1284	1505	1681	1837
4201	-	4250	898	1292	1514	1691	1859
4251	-	4300	902	1297	1518	1695	1865
4301	-	4350	905	1301	1522	1700	1870
4351	-	4400	909	1305	1526	1704	1875
4401	-	4450	912	1310	1530	1709	1880
4451	-	4500	916	1314	1534	1714	1885
4501	-	4550	919	1318	1538	1718	1890
4551	-	4600	923	1323	1542	1723	1895
4601	-	4650	926	1327	1546	1727	1900
4651	-	4700	930	1332	1551	1732	1906
4701	-	4750	935	1338	1558	1740	1914
4751	-	4800	939	1344	1565	1749	1923
4801	-	4850	944	1351	1573	1757	1932
4851	-	4900	948	1357	1580	1765	1941
4901	-	4950	953	1364	1587	1773	1950
4951	-	5000	958	1370	1594	1781	1959
5001	-	5050	962	1376	1602	1789	1968
5051	-	5100	967	1383	1609	1797	1977
5101	-	5150	971	1389	1616	1805	1986
5151	-	5200	976	1395	1623	1813	1995
5201	-	5250	981	1402	1631	1822	2004
5251	-	5300	985	1408	1638	1830	2013
5301	-	5350	990	1415	1645	1838	2022
5351	-	5400	995	1422	1653	1847	2031
5401	-	5450	1000	1429	1661	1856	2041
5451	-	5500	1006	1436	1669	1865	2051
5501	-	5550	1011	1444	1678	1874	2061
5551	-	5600	1016	1451	1686	1883	2071
5601	-	5650	1022	1458	1694	1892	2081
5651	-	5700	1027	1465	1702	1901	2091
5701	-	5750	1032	1473	1710	1910	2101
5751	-	5800	1038	1480	1718	1919	2111
5801	-	5850	1043	1487	1726	1928	2121
5851	-	5900	1048	1495	1734	1937	2131
5901	-	5950	1054	1502	1742	1946	2141
5951	-	6000	1059	1509	1750	1955	2151
6001	-	6050	1064	1516	1759	1964	2161
6051	-	6100	1069	1524	1767	1974	2171
6101	-	6150	1074	1531	1776	1983	2182
6151	-	6200	1079	1538	1784	1993	2192
6201	-	6250	1084	1545	1793	2002	2202
6251	-	6300	1090	1553	1801	2012	2213
6301	-	6350	1095	1560	1809	2021	2223
6351	-	6400	1100	1567	1818	2031	2234

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
6401	-	6450	1105	1574	1826	2040	2244
6451	-	6500	1110	1582	1835	2049	2254
6501	-	6550	1115	1589	1843	2059	2265
6551	-	6600	1120	1596	1852	2068	2275
6601	-	6650	1125	1603	1860	2078	2286
6651	-	6700	1130	1611	1868	2087	2296
6701	-	6750	1135	1618	1876	2096	2305
6751	-	6800	1140	1625	1884	2104	2315
6801	-	6850	1145	1631	1892	2113	2324
6851	-	6900	1150	1638	1900	2122	2334
6901	-	6950	1155	1645	1907	2130	2343
6951	-	7000	1160	1652	1915	2139	2353
7001	-	7050	1166	1659	1923	2148	2363
7051	-	7100	1171	1666	1931	2156	2372
7101	-	7150	1176	1673	1938	2165	2382
7151	-	7200	1181	1680	1946	2174	2391
7201	-	7250	1186	1687	1954	2182	2401
7251	-	7300	1191	1694	1962	2191	2410
7301	-	7350	1196	1701	1969	2200	2420
7351	-	7400	1201	1708	1977	2208	2429
7401	-	7450	1206	1715	1985	2217	2439
7451	-	7500	1211	1721	1993	2226	2448
7501	-	7550	1216	1728	2000	2234	2458
7551	-	7600	1221	1736	2009	2244	2468
7601	-	7650	1226	1743	2017	2253	2479
7651	-	7700	1231	1750	2026	2263	2490
7701	-	7750	1236	1758	2035	2273	2500
7751	-	7800	1241	1765	2044	2283	2511
7801	-	7850	1246	1772	2052	2293	2522
7851	-	7900	1251	1780	2061	2302	2533
7901	-	7950	1256	1787	2070	2312	2543
7951	-	8000	1262	1795	2079	2322	2554
8001	-	8050	1267	1802	2087	2332	2565
8051	-	8100	1272	1809	2096	2341	2576
8101	-	8150	1277	1817	2105	2351	2586
8151	-	8200	1282	1824	2114	2361	2597
8201	-	8250	1287	1832	2122	2371	2608
8251	-	8300	1292	1839	2131	2381	2619
8301	-	8350	1297	1846	2140	2390	2629
8351	-	8400	1302	1854	2149	2400	2640
8401	-	8450	1307	1861	2158	2410	2651
8451	-	8500	1311	1866	2163	2416	2658
8501	-	8550	1313	1870	2167	2421	2663
8551	-	8600	1316	1873	2171	2425	2668
8601	-	8650	1318	1877	2175	2430	2673

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
8651	-	8700	1321	1880	2179	2434	2678
8701	-	8750	1324	1884	2183	2439	2682
8751	-	8800	1326	1888	2187	2443	2687
8801	-	8850	1329	1891	2191	2448	2692
8851	-	8900	1331	1895	2195	2452	2697
8901	-	8950	1334	1898	2199	2457	2702
8951	-	9000	1337	1902	2203	2461	2707
9001	-	9050	1339	1906	2207	2466	2712
9051	-	9100	1342	1909	2211	2470	2717
9101	-	9150	1344	1913	2215	2475	2722
9151	-	9200	1347	1916	2219	2479	2727
9201	-	9250	1349	1920	2223	2484	2732
9251	-	9300	1352	1923	2227	2488	2737
9301	-	9350	1355	1927	2231	2493	2742
9351	-	9400	1359	1933	2238	2499	2749
9401	-	9450	1363	1938	2244	2507	2757
9451	-	9500	1367	1944	2251	2514	2765
9501	-	9550	1372	1950	2257	2521	2773
9551	-	9600	1376	1956	2263	2528	2781
9601	-	9650	1380	1962	2270	2535	2789
9651	-	9700	1385	1968	2276	2543	2797
9701	-	9750	1389	1973	2283	2550	2805
9751	-	9800	1393	1979	2289	2557	2813
9801	-	9850	1397	1985	2296	2564	2821
9851	-	9900	1402	1991	2302	2571	2829
9901	-	9950	1406	1997	2309	2579	2836
9951	-	10000	1410	2002	2315	2586	2844
10001	-	10050	1415	2008	2321	2593	2852
10051	-	10100	1419	2014	2328	2600	2860
10101	-	10150	1423	2020	2334	2607	2868
10151	-	10200	1428	2026	2341	2615	2876
10201	-	10250	1432	2031	2347	2622	2884
10251	-	10300	1436	2037	2354	2629	2892
10301	-	10350	1440	2043	2360	2636	2900
10351	-	10400	1445	2049	2366	2643	2908
10401	-	10450	1449	2055	2373	2651	2916
10451	-	10500	1454	2061	2380	2659	2925
10501	-	10550	1458	2068	2388	2668	2934
10551	-	10600	1463	2075	2396	2676	2944
10601	-	10650	1468	2081	2404	2685	2953
10651	-	10700	1473	2088	2412	2694	2963
10701	-	10750	1477	2095	2419	2702	2973
10751	-	10800	1482	2102	2427	2711	2982
10801	-	10850	1487	2108	2435	2720	2992
10851	-	10900	1492	2115	2443	2729	3001

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
10901	-	10950	1496	2122	2451	2737	3011
10951	-	11000	1501	2129	2458	2746	3021
11001	-	11050	1506	2135	2466	2755	3030
11051	-	11100	1511	2142	2474	2763	3040
11101	-	11150	1515	2149	2482	2772	3049
11151	-	11200	1520	2156	2490	2781	3059
11201	-	11250	1525	2162	2497	2790	3069
11251	-	11300	1530	2169	2505	2798	3078
11301	-	11350	1534	2176	2513	2807	3088
11351	-	11400	1539	2183	2521	2816	3097
11401	-	11450	1544	2189	2529	2824	3107
11451	-	11500	1549	2196	2536	2833	3116
11501	-	11550	1553	2203	2544	2842	3126
11551	-	11600	1558	2210	2552	2851	3136
11601	-	11650	1563	2216	2560	2859	3145
11651	-	11700	1568	2223	2568	2868	3155
11701	-	11750	1572	2230	2575	2877	3164
11751	-	11800	1577	2237	2583	2885	3174
11801	-	11850	1582	2243	2591	2894	3184
11851	-	11900	1587	2250	2599	2903	3193
11901	-	11950	1591	2257	2607	2912	3203
11951	-	12000	1596	2264	2614	2920	3212
12001	-	12050	1601	2270	2622	2929	3222
12051	-	12100	1606	2277	2630	2938	3232
12101	-	12150	1610	2284	2638	2947	3241
12151	-	12200	1615	2291	2646	2955	3251
12201	-	12250	1620	2297	2653	2964	3260
12251	-	12300	1623	2302	2659	2970	3267
12301	-	12350	1627	2307	2664	2976	3273
12351	-	12400	1630	2312	2670	2982	3280
12401	-	12450	1634	2317	2675	2988	3287
12451	-	12500	1637	2322	2681	2994	3294
12501	-	12550	1641	2326	2686	3000	3301
12551	-	12600	1644	2331	2692	3007	3307
12601	-	12650	1648	2336	2697	3013	3314
12651	-	12700	1652	2341	2703	3019	3321
12701	-	12750	1655	2346	2708	3025	3328
12751	-	12800	1659	2351	2714	3031	3334
12801	-	12850	1662	2356	2719	3037	3341
12851	-	12900	1666	2361	2725	3044	3348
12901	-	12950	1669	2366	2730	3050	3355
12951	-	13000	1673	2371	2736	3056	3361
13001	-	13050	1676	2376	2741	3062	3368
13051	-	13100	1680	2380	2747	3068	3375
13101	-	13150	1683	2385	2752	3074	3382

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
13151	-	13200	1687	2390	2758	3081	3389
13201	-	13250	1691	2395	2763	3087	3395
13251	-	13300	1694	2400	2769	3093	3402
13301	-	13350	1698	2405	2774	3099	3409
13351	-	13400	1701	2410	2780	3105	3416
13401	-	13450	1705	2415	2785	3111	3422
13451	-	13500	1708	2420	2791	3117	3429
13501	-	13550	1712	2425	2796	3124	3436
13551	-	13600	1715	2429	2802	3130	3443
13601	-	13650	1719	2434	2807	3136	3450
13651	-	13700	1723	2439	2813	3142	3456
13701	-	13750	1726	2444	2818	3148	3463
13751	-	13800	1730	2449	2824	3154	3470
13801	-	13850	1733	2454	2830	3161	3477
13851	-	13900	1737	2459	2835	3167	3483
13901	-	13950	1740	2464	2841	3173	3490
13951	-	14000	1744	2469	2846	3179	3497
14001	-	14050	1747	2474	2852	3185	3504
14051	-	14100	1751	2479	2857	3191	3510
14101	-	14150	1755	2483	2863	3198	3517
14151	-	14200	1758	2488	2868	3204	3524
14201	-	14250	1762	2493	2874	3210	3531
14251	-	14300	1765	2498	2879	3216	3538
14301	-	14350	1769	2503	2885	3222	3544
14351	-	14400	1772	2508	2890	3228	3551
14401	-	14450	1776	2513	2896	3234	3558
14451	-	14500	1779	2518	2901	3241	3565
14501	-	14550	1783	2523	2907	3247	3571
14551	-	14600	1786	2528	2912	3253	3578
14601	-	14650	1790	2532	2918	3259	3585
14651	-	14700	1794	2537	2923	3265	3592
14701	-	14750	1797	2542	2929	3271	3599
14751	-	14800	1801	2547	2934	3278	3605
14801	-	14850	1804	2552	2940	3284	3612
14851	-	14900	1808	2557	2945	3290	3619
14901	-	14950	1811	2562	2951	3296	3626
14951	-	15000	1815	2567	2956	3302	3632
15001	-	15050	1818	2572	2962	3308	3639
15051	-	15100	1822	2577	2967	3315	3646
15101	-	15150	1826	2582	2973	3321	3653
15151	-	15200	1829	2586	2978	3327	3659
15201	-	15250	1833	2591	2984	3333	3666
15251	-	15300	1836	2596	2989	3339	3673
15301	-	15350	1840	2601	2995	3345	3680
15351	-	15400	1843	2606	3000	3351	3687

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
15401	-	15450	1847	2611	3006	3358	3693
15451	-	15500	1850	2616	3011	3364	3700
15501	-	15550	1854	2621	3017	3370	3707
15551	-	15600	1858	2626	3022	3376	3714
15601	-	15650	1861	2631	3028	3382	3720
15651	-	15700	1865	2635	3033	3388	3727
15701	-	15750	1868	2640	3039	3395	3734
15751	-	15800	1872	2645	3044	3401	3741
15801	-	15850	1875	2650	3050	3407	3748
15851	-	15900	1879	2655	3056	3413	3754
15901	-	15950	1882	2660	3061	3419	3761
15951	-	16000	1886	2665	3067	3425	3768
16001	-	16050	1889	2670	3072	3431	3775
16051	-	16100	1893	2675	3078	3438	3781
16101	-	16150	1897	2680	3083	3444	3788
16151	-	16200	1900	2684	3089	3450	3795
16201	-	16250	1904	2689	3094	3456	3802
16251	-	16300	1907	2694	3100	3462	3808
16301	-	16350	1911	2699	3105	3468	3815
16351	-	16400	1914	2704	3111	3475	3822
16401	-	16450	1918	2709	3116	3481	3829
16451	-	16500	1921	2714	3122	3487	3836
16501	-	16550	1925	2719	3127	3493	3842
16551	-	16600	1929	2724	3133	3499	3849
16601	-	16650	1932	2729	3138	3505	3856
16651	-	16700	1936	2734	3144	3512	3863
16701	-	16750	1939	2738	3149	3518	3869
16751	-	16800	1943	2743	3155	3524	3876
16801	-	16850	1946	2748	3160	3530	3883
16851	-	16900	1950	2753	3166	3536	3890
16901	-	16950	1953	2758	3171	3542	3897
16951	-	17000	1957	2763	3177	3548	3903
17001	-	17050	1961	2768	3182	3555	3910
17051	-	17100	1964	2773	3188	3561	3917
17101	-	17150	1968	2778	3193	3567	3924
17151	-	17200	1971	2783	3199	3573	3930
17201	-	17250	1975	2787	3204	3579	3937
17251	-	17300	1978	2792	3210	3585	3944
17301	-	17350	1982	2797	3215	3592	3951
17351	-	17400	1985	2802	3221	3598	3957
17401	-	17450	1989	2807	3226	3604	3964
17451	-	17500	1992	2812	3232	3610	3971
17501	-	17550	1996	2817	3237	3616	3978
17551	-	17600	2000	2822	3243	3622	3985
17601	-	17650	2003	2827	3248	3629	3991

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
17651	-	17700	2007	2832	3254	3635	3998
17701	-	17750	2010	2837	3259	3641	4005
17751	-	17800	2014	2841	3265	3647	4012
17801	-	17850	2017	2846	3270	3653	4018
17851	-	17900	2021	2851	3276	3659	4025
17901	-	17950	2024	2856	3282	3665	4032
17951	-	18000	2028	2861	3287	3672	4039
18001	-	18050	2032	2866	3293	3678	4046
18051	-	18100	2035	2871	3298	3684	4052
18101	-	18150	2039	2876	3304	3690	4059
18151	-	18200	2042	2881	3309	3696	4066
18201	-	18250	2046	2886	3315	3702	4073
18251	-	18300	2049	2890	3320	3709	4079
18301	-	18350	2053	2895	3326	3715	4086
18351	-	18400	2056	2900	3331	3721	4093
18401	-	18450	2060	2905	3337	3727	4100
18451	-	18500	2063	2910	3342	3733	4106
18501	-	18550	2067	2915	3348	3739	4113
18551	-	18600	2071	2920	3353	3745	4120
18601	-	18650	2074	2925	3359	3752	4127
18651	-	18700	2078	2930	3364	3758	4134
18701	-	18750	2081	2935	3370	3764	4140
18751	-	18800	2085	2939	3375	3770	4147
18801	-	18850	2088	2944	3381	3776	4154
18851	-	18900	2092	2949	3386	3782	4161
18901	-	18950	2095	2954	3392	3789	4167
18951	-	19000	2099	2959	3397	3795	4174
19001	-	19050	2103	2964	3403	3801	4181
19051	-	19100	2106	2969	3408	3807	4188
19101	-	19150	2110	2974	3414	3813	4195
19151	-	19200	2113	2979	3419	3819	4201
19201	-	19250	2117	2984	3425	3826	4208
19251	-	19300	2120	2989	3430	3832	4215
19301	-	19350	2124	2993	3436	3838	4222
19351	-	19400	2127	2998	3441	3844	4228
19401	-	19450	2131	3003	3447	3850	4235
19451	-	19500	2135	3008	3452	3856	4242
19501	-	19550	2138	3013	3458	3862	4249
19551	-	19600	2142	3018	3463	3869	4255
19601	-	19650	2145	3023	3469	3875	4262
19651	-	19700	2149	3028	3474	3881	4269
19701	-	19750	2152	3033	3480	3887	4276
19751	-	19800	2156	3038	3485	3893	4283
19801	-	19850	2159	3042	3491	3899	4289
19851	-	19900	2164	3048	3498	3907	4298

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
19901	-	19950		2169	3056	3506	3917	4308
19951	-	20000		2174	3064	3515	3927	4319

Rule 9.27 Child Support Guidelines Worksheets

Note: See Attachments 2 and 3

**FORM 1  
 CHILD SUPPORT GUIDELINES WORKSHEET**

Docket No: \_\_\_\_\_

**I. NET MONTHLY INCOME OF PETITIONER \_\_\_\_\_ (NAME),**

Custodial Parent     Noncustodial Parent     Joint Physical Care (Select one)  
 (claiming child/children as tax dependents)

**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 <input type="checkbox"/> dep.	< _____ >	
less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <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"/> h of h <input type="checkbox"/> mfs <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 Deduction:**

Annual earned income	\$ _____	
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %	
Annual Social Security and Medicare tax liability		< _____ >

**E. Other Deductions (Annual):**

1. Mandatory pension		< _____ >
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 (from tables)		< _____ >
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. Cash Monthly 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),**

Custodial Parent  Noncustodial Parent  Joint Physical Care (Select one)  
 (claiming child/children as tax dependents)

**A. Sources and Amounts of Annual Income:**

\$ \_\_\_\_\_  
 \$ \_\_\_\_\_  
 \$ \_\_\_\_\_  
**TOTAL:** < \_\_\_\_\_ >

**B. Federal Tax Deduction:**

Gross Annual Taxable Income ( \_\_\_\_\_ untaxed) \$ \_\_\_\_\_  
 less 1/2 self employment (FICA) tax < \_\_\_\_\_ >  
 less federal adjustments to income < \_\_\_\_\_ >  
 less personal exemptions, self  dep. < \_\_\_\_\_ >  
 less standard deduction  
     single  h of h  mfs  < \_\_\_\_\_ >  
 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 1/2 self employment (FICA) tax < \_\_\_\_\_ >  
 less state adjustments to income < \_\_\_\_\_ >  
 less federal tax liability (adjusted for dependent tax credit) < \_\_\_\_\_ >  
 less standard deduction  
     single  h of h  mfs  < \_\_\_\_\_ >  
 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 Deduction:**

Annual earned income \$ \_\_\_\_\_  
 Applicable rate (7.65% or 15.3%, as adjusted) x \_\_\_\_\_ %  
 Annual Social Security and Medicare tax liability < \_\_\_\_\_ >

**E. Other Deductions (Annual):**

1. Mandatory pension < \_\_\_\_\_ >  
 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 (from tables) < \_\_\_\_\_ >  
 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. Cash Monthly 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)**

	<b>Custodial Parent</b>		<b>Noncustodial Parent</b>		<b>Combined</b>
	[ ] Petitioner		[ ] Petitioner		
	[ ] Respondent		[ ] Respondent		
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					\$ _____
E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost.)	\$ _____	+	\$ _____	=	\$ _____
F. Total Obligation (Line D + combined amount line E)					\$ _____
G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent)	\$ _____		\$ _____		
H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E)			\$ _____		

**III. a. EXTRAORDINARY VISITATION CREDIT:**

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

I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low income adjustment applies use amount from line D only and do not multiply by line B)	\$ _____
J. Number of court-ordered visitation overnights with the noncustodial parent	_____
K. Extraordinary Visitation Credit Percentage	_____ %
L. Extraordinary Visitation Credit (Line I multiplied by Line K)	\$ _____
M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)	\$ _____

**IV. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)**

	<b>Petitioner</b>		<b>Respondent</b>		<b>Combined</b>
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)	\$ _____		\$ _____		

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 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.) (*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.)	\$ _____	+ \$ _____ = \$ _____
I.	Each Parent's Share of Health Insurance Costs (Each parent's line B multiplied by combined amount on line H.)	\$ _____	\$ _____
J.	Cost of Child's Health Insurance Premium	\$ _____	\$ _____
K.	Amount Owed for Parent's Share of Health Insurance (Each parent's line I minus each parent's line J, if a negative amount, enter \$0)	\$ _____	\$ _____
L.	Guideline Amount of Child Support (Each parent's line G plus each parent's line K)	\$ _____	\$ _____
M.	Net Amount of Child Support for Joint Physical Support After Offset (Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)	\$ _____	\$ _____

**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)

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**	<u>NCP's Share of Total Obligation</u> (NCP's Line G)**	<u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)**	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)**	<u>Guideline Amount of Child Support</u> (Line H or M)**
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**VI-b. Joint (Equally Shared) Physical Care Obligation (if applicable)**

<u>Number of Children</u>	<u>Guideline Amount of Child Support Petitioner</u> (Line L)*	<u>Guideline Amount of Child Support Respondent</u> (Line L)*	<u>Net Amount of Child Support For Joint Physical Support After Offset</u> (Line M)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

\*(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, COUNTY OF \_\_\_\_\_ : ss

I, \_\_\_\_\_, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: \_\_\_\_\_ (Name)

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

\_\_\_\_\_  
(Attorney)

**FORM 2**  
**CHILD SUPPORT GUIDELINES WORKSHEET**

Date: \_\_\_\_\_

Case No.: \_\_\_\_\_

Dependents: \_\_\_\_\_

Docket No.: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Noncustodial Parent [NCP]  Custodial Parent

Noncustodial Parent [NCP]  Custodial Parent

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 Deductions	\$ _____	\$ _____
E. Mandatory Pension Deductions	\$ _____	\$ _____
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. If Ordered in this Pending Matter, Cash Medical Support	\$ _____	\$ _____
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		Noncustodial Parent		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					\$ _____
E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost)	\$ _____	+	\$ _____	=	\$ _____
F. Total Obligation (Line D + combined amount line E)					\$ _____
G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent)	\$ _____		\$ _____		
H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E)			\$ _____		

**II.-a. EXTRAORDINARY VISITATION CREDIT:**

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

I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low income adjustment applies use amount from line D only and do not multiply by line B)	\$ _____
J. Number of court-ordered visitation overnights with the noncustodial parent	_____
K. Extraordinary Visitation Credit Percentage	_____ %
L. Extraordinary Visitation Credit (Line I multiplied by Line K)	\$ _____
M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)	\$ _____

**III. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)**

	_____ (name)		_____ (name)		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 Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations)	\$ _____		\$ _____		

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 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.) (*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.)	\$ _____	+ \$ _____ = \$ _____
I.	Each Parent's Share of Health Insurance Costs (Each parent's line B multiplied by combined amount on line H)	\$ _____	\$ _____
J.	Cost of Child's Health Insurance Premium	\$ _____	\$ _____
K.	Amount Owed for Parent's Share of Health Insurance (Each parent's line I minus each parent's line J, if a negative amount, enter \$0)	\$ _____	\$ _____
L.	Guideline Amount of Child Support (Each parent's line G plus each parent's line K)	\$ _____	\$ _____
M.	Net Amount of Child Support for Joint Physical Support After Offset (Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)	\$ _____	\$ _____

**IV. Deviations:** (See attachment)

**V. RECOMMENDED AMOUNT OF SUPPORT:** \$ \_\_\_\_\_ per \_\_\_\_\_

**V-a. 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)

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**	<u>NCP's Share of Total Obligation</u> (NCP's Line G)**	<u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)**	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)**	<u>Guideline Amount of Child Support</u> (Line H or M)**
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\*\* (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)**

<u>Number of Children</u>	<u>Guideline Amount of Child Support</u>	<u>Guideline Amount of Child Support</u>	<u>Net Amount of Child Support For Joint Physical Support After Offset</u>
	(name) _____ (Line L)*	(name) _____ (Line L)*	(Line M)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

\*(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, COUNTY OF \_\_\_\_\_: ss: \_\_\_\_\_

I, \_\_\_\_\_, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: \_\_\_\_\_

[Print name] \_\_\_\_\_ \*\*

The undersigned attorney for \_\_\_\_\_ hereby certifies that the foregoing Child Support Guidelines Worksheets were prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: \_\_\_\_\_

(Attorney for \_\_\_\_\_) \*\*

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

\*\*Child Support Recovery Unit is not required to obtain signatures.