

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, 2009. The guidelines shall apply to cases pending on July 1, 2009. [Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.2 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 in the shaded area of the schedule. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) 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. [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

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 deductions.

9.5(4) Mandatory pension deductions.

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 spousal 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]

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

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 being 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]

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. Failure to exercise court-ordered visitation may be a basis for modification. [Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

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

Rule 9.12 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’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 \$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]

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(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,	Noncustodial Parent,	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 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.				
Extraordinary Visitation Credit [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(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				
		<u> </u> (name)	<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.	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 subrule 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). [Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rules 9.15 to 9.25 Reserved.