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

Form 1
Child Support Guidelines Worksheet

Docket No: _____

I. Net Monthly Income of Petitioner (Name) _____
Select one: [ ] Custodial Parent [ ] Noncustodial Parent [ ] Joint Physical Care
Petitioner claims _____child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:

_____	$_____	
_____	$_____	
_____	$_____	
Total:		$_____

B. Federal Tax Deduction:

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

C. State Tax Deduction:

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

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

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

E. Other Deductions (Annual):

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

Preliminary Net Annual Income $_____
Preliminary Average Monthly Income of Petitioner $_____
7. Monthly Cash Medical Support ordered in this pending action < _____ >
Adjusted Net Monthly Income of Petitioner (Preliminary Average Monthly Income minus Monthly Cash Medical Support ordered in this action.) $_____

II. Net Monthly Income of Respondent (Name) _____
Select one: [ ] Custodial Parent [ ] Noncustodial Parent [ ] Joint Physical Care
Respondent claims _____ child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:

_____ $_____
_____ $_____
_____ $_____
Total: < _____ >

B. Federal Tax Deduction:

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

C. State Tax Deduction:

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

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

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

E. Other Deductions (Annual):

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

Preliminary Net Annual Income $_____
Preliminary Average Monthly Income of Respondent $_____
7. Monthly Cash Medical Support ordered in this pending action < _____ >

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

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

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

III. a. Extraordinary Visitation Credit
(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

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

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

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

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

V. Special Findings

A. Income imputed to Petitioner
Income imputed to Respondent

B. Estimated income of Petitioner
Estimated income of Respondent

C. Deviations made from Child Support Guidelines

D. Requested amount of child support $_____ per month

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

VI. a. Basic Obligation (If applicable.)

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

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

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

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

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

State of Iowa
ss:
County of _____

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

Date: _____ _____
(Signature)

_____
(Printed name)

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

Date: _____ _____
(Attorney signature)

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

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

Form 2
Child Support Guidelines Worksheet

Date:_____

Case No.: _____ Dependents: _____

Docket No.: _____

Name:	Name:
( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]	( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]
Method(s) Used to Determine Income:	Method(s) Used to Determine Income:
( ) Parent's Financial Statement/Verified Income	( ) Parent's Financial Statement/Verified Income
( ) Other Sources	( ) Other Sources
( ) CSRU Median Income	( ) CSRU Median Income

I. Adjusted Net Monthly Income Computation

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

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

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

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

II. a. Extraordinary Visitation Credit

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

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

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

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

IV. Deviations (*See* attachment.)

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

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

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

VI. a. Basic Obligation (If applicable.)

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

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

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

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

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

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

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

State of Iowa
ss:
County of _____

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

Date: _____ _____
(Signature)

_____
(Printed name)

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

Date: _____ _____
(Attorney signature)

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

_____
(CSRU Printed name)

Date: _____

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