CHAPTER 9
CHILD SUPPORT GUIDELINES

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Rule 9.5 Income.

9.5(1) *Gross monthly income.* In the guidelines, the term "gross monthly income" means reasonably expected income from all sources.

a. Gross monthly income includes traditional or rehabilitative spousal support payments to be received by a party in the pending matter and prior obligation traditional or rehabilitative spousal support payments actually received by a party pursuant to court order. For spousal support payments taxable to the payee and deductible by the payor, the payments shall be added to or subtracted from gross monthly income prior to the computation of federal and state income taxes. For spousal support payments not taxable to the payee or deductible by the payor, the payments will be added or subtracted after the computation of federal and state income taxes in arriving at net monthly income.

(1) If traditional or rehabilitative spousal support is to be paid in the pending matter, it will be determined first and added to the payee's income and deducted from the payor's income before child support is calculated.

(2) The payor of prior obligation spousal support will receive a reduction from income for traditional or rehabilitative spousal support actually paid pursuant to court order.

(3) Reimbursement spousal support shall not be added to the payee's income or deducted from the payor's income.

b. Gross monthly income does not include public assistance payments, the earned income tax credit, or child support payments a party receives.

c. Gross income from self-employment is self-employment gross income less reasonable business expenses.

d. To determine gross income, the court shall not impute income under rule 9.11 except:

(1) Pursuant to agreement of the parties, or

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

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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.

1   **9.6(6)** If a parent's gross income under rule 9.5(1) is adjusted because of spousal support
2   received or paid by the parent, applicable federal and state tax law determines whether those
3   spousal support amounts are used to increase or decrease the parent's taxable income for computing
4   taxes under this rule.
5   If the amount of federal and/or state income tax actually paid by the parent differs substantially
6   from the amount(s) determined by the guideline method of computing taxes, the court may
7   consider whether the difference is sufficient reason to adjust the child support under the criteria in
8   rule 9.11. This rule does not preclude alternate methods of computation by the Child Support
9   Recovery Unit as authorized by Iowa Code section 252B.7A.
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1 **9.14(2)** The steps of a basic child support computation are shown below in the Basic Method of
2   Child Support Computation grid.

Basic Method of Child Support Computation				
		Custodial Parent (CP) _____ (name)	Noncustodial Parent (NCP) _____ (name)	Combined
A.	Adjusted net monthly income	$	$	$
B.	Proportional share of income	%	%	100%
C.	Number of children for whom support is sought			
	D. **Low-Income:** Basic support obligation using only NCP's adjusted net monthly income (Only if NCP's income is in shaded Area A or B.) • If NCP's income is in shaded **Area A** use only NCP's income to find the basic support amount and enter it on this line. Enter N/A on lines E and F. Enter the basic support amount on line G. • If NCP's income is in shaded **Area B**, use only NCP's income to find the basic support amount. Enter it on this line. Go to line E. • If the NCP's income is in nonshaded **Area C**, enter N/A on this line. Go to line E.		$	
E.	Basic support obligation when using **combined** adjusted net monthly income for NCP incomes in **Area B** or **Area C** (Use the line A combined income amount to find the basic support amount from the Schedule of Basic Support Obligations.)			$
F.	Each parent's share of the basic support obligation when using **combined** incomes (Each parent's line B x line E.)	$	$	
G.	NCP's basic support obligation before health insurance • If NCP's income is in shaded **Area B**, enter the lower amount from line D or NCP's line F. • If NCP's income is in the nonshaded **Area C** of the schedule, use the amount from NCP's line F.		$	
H.	Allowable child(ren)'s portion of health insurance premium (Enter the amount calculated pursuant to rule 9.14(5).) • If health insurance is being ordered, and the basic support obligation on line G falls in **Area B** or in nonshaded **Area C** of the schedule,			

	enter the cost under the parent being ordered to provide it. • If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line. • If the basic support obligation on line G falls within low-income **Area A** of the shaded area of the schedule, enter N/A for each parent on this line. • ~~In cases of court-ordered split/divided care, see rule 9.14(5)(*d*).~~ • For stepparent-provided insurance, *see* rule 9.14(5). $	$	
I.	Health insurance add-on or deduction from NCP's obligation—calculated below in 1. and 2.			

	1. If the CP will be ordered to provide H.I.:
	   a. CP's H.I. cost from line H = $_____ b. NCP's line B percentage = _____%
	   c. Multiply CP's line H x NCP's line B = + $_____ (amount to add to NCP line G to get to line J)			

	2. If the NCP will be ordered to provide H.I.:
	   a. NCP's H.I. cost from Line H = $_____ b. CP's Line B percentage = _____%
	   c. Multiply NCP's Line H x CP's Line B = - $_____ (amount to subtract from NCP line G to get to line J)			

J.	Guideline amount of child support for NCP • If only CP provides H.I.: line G plus line I.1. • If only NCP provides H.I.: line G minus line I.2. • If both provide H.I.: line G plus line I.1 minus line I.2. • If neither parent provides H.I.: enter the amount from line G.		**$**	

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1   **9.14(5)** *Health insurance premium.* In calculating child support, the allowable child(ren)'s portion
2 of the health insurance premium prorated between the parents and used to adjust the basic support
3 obligation as provided in this rule.
4   *a.* This subrule applies if the parent is ordered to provide health insurance for the child(ren) in
5 the pending action and it is either deducted from wages of the parent or stepparent or paid by the
6 parent or stepparent.
7   *b.* The allowable child(ren)'s portion of the health insurance premium will be calculated as
8 follows:
9   (1) For a health benefit plan covering multiple individuals, including the child(ren) in the
10 pending action, the allowable child(ren)'s portion is the amount of the premium cost for such
11 coverage to the parent or stepparent that is in excess of the premium cost for single coverage,
12 divided by the number of individuals enrolled in the health benefit plan, excluding the person
13 providing the insurance, and then multiplied by the number of children who are the subject of the
14 pending action.
15   (2) For a health benefit plan covering only the child(ren) in the pending action, the entire
16 premium will be used as the allowable child(ren)'s portion of the health insurance premium.
17   *c.* However, a health insurance premium is not prorated and used to adjust the basic support
18 obligation if the basic support obligation is in low-income (shaded) Area A of the schedule in rule
19 9.26 unless variance is warranted under rule 9.11.
20   *d.* ~~In cases of split or divided physical care, only 50% of the allowable child(ren)'s portion of~~
21 ~~the health insurance premium is included in each of the two calculations described in subrule~~
22 ~~9.14(4).~~
23   ~~*e.*~~ If the child(ren) is (are) covered by the health insurance of a stepparent, the allowable
24 child(ren)'s portion of the health insurance premium will be prorated between the parents~~,~~ and
25 used to adjust the basic support obligation unless a parent objects. If a parent objects, the court
26 will decide the issue based on its determination of whether it would be equitable to the parties and
27 the child(ren).
28   **9.14(6)** *Step-down provisions.* For cases with multiple children, the support order shall include
29 a step-down provision to automatically adjust the child support amount as the number of children
30 entitled to support changes, unless subsequently modified by the court.
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1   **Rule 9.27 Child Support Guidelines Worksheets.**
2   **Rule 9.27 — Form 1:** *Child Support Guidelines Worksheet.*

3   **Form 1**
4   *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:

_____ $ _____
_____ $ _____
plus/minus spousal support payments per rule 9.5(1) $ _____   < _____ >
                                              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 actually paid pursuant to court or
    administrative order   < _____ >
5. Deduction for _____ additional qualified dependents   < _____ >
6. If a Ccustodial parent's, Petitioner's child care expenses (present action) $ _____
      less federal child care tax credit   < _____ >
      less state child care tax credit   < _____ >
      less third party reimbursements   < _____ >
    Actual child care expenses, as defined in rule 9.11A $ _____
Preliminary Net Annual Income $ _____
Preliminary Average Monthly Income of Petitioner $ _____
7. Monthly cash medical support ordered in this pending action   < _____ >

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Adjusted Net Monthly Income of Petitioner (Preliminary average monthly income minus monthly cash medical support ordered in this action.) $ _____

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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:

_____ $ _____
_____ $ _____
plus/minus spousal support payments per rule 9.5(1) $ _____   < _____ >
                          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 actually paid pursuant to court or
      administrative order   < _____ >
  5. Deduction for _____ additional qualified dependents   < _____ >
  6. ~~Child~~ If a custodial parent, Respondent's child care expenses (present action) $ _____
       less federal child care tax credit   < _____ >
       less state child care tax credit   < _____ >
       less third party reimbursements   < _____ >
      ~~Net~~ Actual child care expenses, as defined in rule 9.11A $ _____ >

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.) $ _____

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