

FILED

JUN 08 2018

In the Iowa Supreme Court

**Request for Public Comment)
Regarding Proposed Amendments)
to the Iowa Child Support)
Guidelines)**

Order

CLERK SUPREME COURT

On December 22, 2017, the President signed into law the Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA changes the federal tax treatment of spousal support beginning January 1, 2019. Under the TCJA, a payor of spousal support can no longer deduct spousal support paid, and the recipient will not be required to report spousal support received as income. Previously, after public comment and full consideration, the supreme court approved recommendations from the Iowa Child Support Guidelines Review Committee (Committee) that took effect January 1, 2018.

A working group comprising several members of the Committee has studied the impact of the TCJA on Iowa's child support guidelines and recommended the following amendments to the guidelines to take effect January 1, 2019:

- Rule 9.5(1)(a) would be amended to clarify the different tax treatment of spousal support after implementation of the TCJA. Unless modified with the parties' consent, spousal support orders entered before January 1, 2019, are grandfathered, and the payor may continue to deduct spousal support payments and the recipient should report payments as income.
- Rule 9.6(6) would be added to clarify the calculation of gross taxable income when spousal support is involved.

In addition, as a carryover from the 2017 amendments, the working group recommends amendments to the guidelines involving proration of the child(ren)'s health insurance premium and an adjustment to the Form 1 child support worksheet:

- Rule 9.14(5)(d) would be stricken as no longer necessary due to the 2017 amendments to rule 9.14(5)(b) setting forth calculation of the allowable child(ren)'s portion of the health insurance premium. A corresponding reference to 9.14(5)(d) would be deleted from section H of the Basic Method of Child Support Computation grid in rule 9.14(2).
- The rule 9.27—Form 1: Child Support Guidelines Worksheet would be amended in sections I.E.6 and II.E.6 to provide consistent language for applicable child care expenses in each section.

The proposed amendments to the child support guidelines are provided with this order and are available on the judicial branch website at <https://www.iowacourts.gov/iowa-courts/supreme-court/orders/>. In addition, copies of the proposed amendments are available at the office of the Clerk of the Iowa Supreme Court.

Prior to taking further action, the supreme court seeks public comment on the proposed amendments. This request for public comment does not imply that the court will adopt any proposed amendment without further consideration.

Any interested organization, agency, or person may submit written comments. Comments about a proposed rule change must refer to the specific rule number and line number (for example, Rule 9.6(6), lines 1-3) and comments about proposed changes to the computation grid or worksheet should refer to a specific lettered row or section. Email comments must be sent to **rules.comments@iowacourts.gov**, must state “**Guidelines**” in the subject line of the email, and must be sent **as an attachment to the email in Microsoft Word format**. Instead of submission by email, comments may be delivered in person or mailed to the Clerk of the Iowa Supreme Court, 1111 East Court Avenue, Des Moines, Iowa, 50319.

Any comments received may be posted on the Iowa Judicial Branch website.

The deadline for submitting comments is 4:30 p.m. on August 8, 2018.

Dated this 8th day of June, 2018.

The Supreme Court of Iowa

By 
Mark S. Cady, Chief Justice