

In the Iowa Supreme Court

**In the Matter of Adoption of)
Amendments to the Iowa Child)
Support Guidelines in Chapter 9)
of the Iowa Court Rules)**

Order

On June 8, 2018, the Iowa Supreme Court requested public comment on proposed amendments to the Iowa Child Support Guidelines contained in chapter 9 of the Iowa Court Rules. Upon the close of the public comment period and after further consideration of the proposed amendments, the court adopts the amendments as provided with this order to be effective January 1, 2019.

The amendments address changes in the federal tax treatment of spousal support beginning January 1, 2019, pursuant to the Tax Cuts and Jobs Act of 2017 (TCJA). Under the TCJA, a payor of spousal support can no longer deduct spousal support paid, and the recipient is not required to report spousal support received as income.

Specifically, the following amendments to the Iowa Child Support Guidelines will take effect January 1, 2019:

- Rule 9.5(1)(a) is 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) is added to clarify the calculation of gross taxable income when spousal support is involved.

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

- Rule 9.14(5)(d) is 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) is 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 is amended in sections I.E.6 and II.E.6 to provide consistent language for applicable child care expenses in each section.

All amendments provided with this order are effective January 1, 2019.

Dated this 16th day of November 2018.

The Supreme Court of Iowa

By Mark S. Cady
Mark S. Cady, Chief Justice