

## Final Report April 2017

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### **A. Introduction**

The Federal Family Support Act of 1988 requires each state to maintain uniform child support guidelines and criteria and to review the guidelines and criteria at least once every four years. The Iowa General Assembly has entrusted the Iowa Supreme Court with this responsibility. *See* Iowa Code section 598.21B(1). The guidelines were last reviewed in 2012 and the Court approved updates in 2013.

In May 2016 the Court established the 2016 Iowa Child Support Guidelines Review Committee (Committee) to assist with the latest scheduled review of Iowa's child support guidelines. The Court appointed the following members to the Committee:

Hon. Eliza Ovrom, Fifth Judicial District, Des Moines, Co-Chair

Marlis J. Robberts, Attorney, Burlington, Co-Chair

Hon. Thomas A. Bitter, First Judicial District, Dubuque

Hon. Susan Christensen, Fourth Judicial District, Harlan

Hon. Chad A. Kepros, Sixth Judicial District, Iowa City

Wayne Bergman, Assistant Attorney General, Des Moines

DeShawne L. Bird-Sell, Attorney, Glenwood

Eric Borseth, Attorney, Altoona

Jill M. Davis, Attorney, Spencer

Kevin E. Kaufman, Assistant Attorney General, Davenport

Steven H. Lytle, Attorney, Des Moines

Evelyn Ocheltree, Attorney, Iowa Legal Aid, Mason City

Dennis R. Ringgenberg, Attorney, Sioux City

Alison Werner Smith, Attorney, Iowa City

John Wood, Attorney, Waterloo

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Dena Sloan, Policy Supervisor/Child Support Recovery Unit (CSRU); Kate Sherer, Policy Specialist/CSRU; and Tim Eckley, Assistant Counsel to the Chief Justice, Iowa Supreme Court, served as Committee Staff.

Jane Venohr, Ph.D., Research Associate/Economist, Denver, Colorado, served as technical consultant for the review. Dr. Venohr is nationally known for her expertise on child support guidelines and has helped many states, including Iowa, with guidelines reviews. She has been involved several times with Iowa's reviews and again provided valuable insight and advice to the Committee.

The Iowa Supreme Court generally charged the Committee with reviewing Iowa's child support guidelines "to ensure that their application results in the determination of appropriate child support award amounts." *See* 42 U.S.C. section 667(a) (method for establishment of state child support guidelines).

In considering this charge, the Committee discussed the history of the guidelines, asked for and received input from the public, evaluated key facts, and reached a consensus on recommendations to be made to the Court. The Committee reviewed and considered the findings and recommendations of the Iowa Child Support Advisory Committee (CSAC) established pursuant to Iowa Code section 217.3A and considered other information necessary for a thorough review of the guidelines.

There are general elements in every guidelines review, including those that are federally mandated.

- The Committee compares the child support obligations derived from Iowa's existing Schedule of Basic Support Obligations with the child support obligations for surrounding states.
- The Committee analyzes case data on the number of deviations from the guidelines pursuant to federal requirements. Iowa's IV-D agency,<sup>1</sup> CSRU, has the best information on deviations because deviations on private cases are not tracked on the Iowa Court Information System (ICIS). The deviation data tracked on CSRU's certified system (ICAR) includes all orders CSRU is enforcing, whether obtained privately or by CSRU.

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<sup>1</sup> CSRU is called a IV-D agency because it is a public agency that was established pursuant to Title IV-D of the Social Security Act. All states are required to have an agency responsible for carrying out the mandates to establish paternity and support and to enforce and distribute child support to custodial parents and their children.

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- As a part of the review process, the Committee also considers economic data, pursuant to the federal requirement. Several studies have attempted to measure child-rearing expenditures in relation to family income. The present Iowa schedule is based on measurements of child-rearing expenditures developed by Professor David Betson in 2006 using the Rothbarth methodology (also called “Betson-Rothbarth” methodology), updated for 2012 price levels and 2012 poverty and minimum wage levels. Federal regulations require that states consider economic data on the cost of child rearing and update their schedules as appropriate. The determination of what is appropriate is up to each state. To that end:
  - In any review of the guidelines, the Schedule of Basic Support Obligations may be left unchanged if the relevant economic factors in the preceding four years do not necessitate a change.
  - The use of a particular economic study can affect the support obligations in the Iowa schedule.
  - The existing amounts from the economic study used for the existing schedule can be updated for the change in the cost of living.

In addition to the general elements of the review, the Committee also considers whether it should recommend other updates or changes to chapter 9 of the Iowa Court Rules. The Committee’s recommendations are found later in this report.

## **B. History of Iowa’s Child Support Guidelines**

### **1. The guidelines in the 1980s**

Iowa began using child support guidelines in the early 1980s. The guidelines implicitly recognize two fundamental principles: (1) both parents have a duty to provide adequate support for their children in proportion to their respective incomes, and (2) this shared obligation should be tied to the actual cost of raising a child. Guided by these principles, the Iowa Supreme Court has adapted and refined the guidelines over time to address the increasingly complex economic and societal issues facing families.

In 1984, the Iowa Supreme Court, upon the recommendation of the Iowa Judicial Council, adopted guidelines for temporary support. In adopting the first guidelines, the Court hoped to promote uniformity in temporary support orders, advance judicial economy, and reduce the cost of litigation. The early guidelines were simple tables that factored in both parents’ net incomes and the number of minor children involved.

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In 1987, the Court adopted new temporary guidelines on the advice of the Iowa Judicial Council. They were arranged in simple charts depending on the number of children involved, using the net monthly income of both parents ranging from \$0 to \$1001 in increments of \$100. The charts included a percentage that, when multiplied against the noncustodial parent's net monthly income, would determine the monthly child support obligation. These guidelines set the standard for future guidelines.

In 1988, soon after Congress passed the federal Family Support Act, members of the Iowa General Assembly approached the Iowa Supreme Court about assuming the responsibility of promulgating permanent child support guidelines for Iowa. The legislators favored the Court's involvement because the process of adopting court rules is much easier and less politically charged than the process of approving administrative rules and statutes. The Court agreed to take on the duty, and the General Assembly codified the Court's new responsibility in Iowa Code section 598.21B(1).

In 1989, the Court adopted the guidelines previously used for setting temporary support as Iowa's first permanent uniform guidelines. Since this initial action, the Court has reviewed and revised the guidelines six times.

### **2. The 1990 guidelines review**

In 1990, after months of study and an opportunity for public comment, the Court approved a more complex set of permanent guidelines. The 1990 guidelines included several more items as deductions for determining net income, addressed the issue of medical support, and revised the charts to include new percentages and special instructions for cases involving parents in low income (\$500 per month and under) and high income (\$3000 per month and above) brackets.

### **3. The 1995 guidelines review**

The Court revised the guidelines again in 1995 after receiving recommendations from its advisory committee. The 1995 amendments included: extending the schedule to cover net incomes up to \$6000 per month, adjusting the schedules for persons with income under \$500 per month, adopting a fixed deduction as a multi-family adjustment (Qualified Additional Dependent Deduction), and adopting a uniform support computation form.

### **4. The 2000 guidelines review**

Major innovations to the guidelines followed the 2000 review. Based upon advisory committee recommendations, the Court amended the guidelines to include a credit for noncustodial parents for extraordinary amounts of visitation, allow parties to deduct the total health insurance premium costs paid by each parent when the child is covered by

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the plan, allow a limited amount of unreimbursed medical expenses for purposes of calculating net income, and add a provision outlining the respective obligations of both parents with regard to medical expenses not covered by insurance.

### **5. The 2004 guidelines review**

The guidelines were again amended in 2004. Based on recommendations of the advisory committee, the Court added a rule to standardize the deductions for income taxes for purposes of calculating child support by specifying the tax filing status for each parent and an allocation of personal exemptions, unless the district court were to find that actual taxes differed substantially. The Court also reduced the amount of the extraordinary visitation credit, added a rule for calculation of child support when parents exercise joint or split physical care, extended the top income brackets of the schedule to \$10,000, and removed the child support requirement for parents whose only income was Supplemental Security Income. Finally, the Court agreed with the advisory committee's recommendation to consider replacing Iowa's present guidelines with a Pure Income Shares Model.

### **6. The 2009 guidelines review**

In 2009, the Court revised the guidelines again with major changes. The amendments included adoption of a Pure Income Shares Model. At present, there are 39 states that utilize the prototype Pure Income Shares Model guidelines. This model more clearly reflects the underlying principle that each parent has a duty to support the child and the level of support is a *pro rata* share of the parent's income. The previous charts determined the amount of support only in terms of a percentage of the obligor's income. Adoption of the Pure Income Shares Model allowed the guideline support amounts to be portrayed on a single schedule, rather than the six charts previously used in Iowa.

The Pure Income Shares Model lists the combined income of both parents and shows the child support obligation as a dollar figure to be apportioned between the parents according to their respective incomes. The model assumes the child should receive the same proportion of combined parental income that was estimated to have been spent on the child when the household was intact. The model also allocates health insurance premiums between the parents in proportion to their respective incomes, regardless of which parent carries the insurance. The fairness of this approach is readily apparent.

In addition to adoption of the Pure Income Shares Model, the Court also adopted the advisory committee's recommendations to strike a fairer balance between upward and downward deviations, eliminate the \$25 deduction for unreimbursed medical expenses, make the prior support order deduction gender neutral, adjust the Qualified Additional Dependent Deduction to conform with updated economic concepts, make significant changes to the medical support provisions in accordance with changes in federal law, use

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a self-support reserve for low-income parents, allow the extraordinary visitation credit even at the very lowest income level, lower the minimum support obligation, clarify how to calculate support obligations in joint physical care cases, and use the parties' combined incomes in joint physical care cases.

### **7. The 2012 guidelines review**

In 2013, based on the advisory committee's 2012 review and recommendations, the Iowa Supreme Court revised the guidelines again with minor changes. The amendments included:

- Updating Iowa's Schedule of Basic Support Obligations.
  - Retaining the 2006 Betson-Rothbarth measurements, but updating them to reflect 2012 price levels, the 2012 federal poverty level of \$931 per month net income, and the 2012 Iowa minimum wage level.
  - Adding shaded area "B" to eliminate the "notch effect"—where a slight increase in the payor's income under certain circumstances would decrease the child support.
  - Increasing the maximum amount of monthly net income to \$25,000 on the Schedule of Basic Support Obligations and Medical Support Table.
- Increasing the minimum monthly support obligation to \$30 for one child or \$50 for two or more children.
- Limiting mandatory pension deductions to parents who do not contribute to Social Security to the applicable Social Security or Medicare rate.
- Allowing a deduction for mandatory occupational licensing fees, if not paid by the employer or deducted on the parent's tax return.
- Clarifying when it is appropriate to impute income to an unemployed or underemployed parent.
- Changing the Extraordinary Visitation Credit.
  - 15% for 128-147 overnights, 20% for 148-166 overnights, and 25% for 167 or more overnights.
  - Not allowing the Extraordinary Visitation Credit to reduce support below the minimum support amount.
- Updating Medical Support.

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- Adjusting the Medical Support Table to correspond to changes in the low-income area of the Schedule of Basic Support Obligations.
- Allowing an add-on and proration of the cost of health insurance when a step-parent provides health insurance for the child(ren).
- Not allowing an add-on and proration of the cost of health insurance when the payor's income falls in the low-income area of the Schedule of Basic Support Obligations.
- Allowing for parents to share all uncovered medical expenses and removing the requirement to pay the first \$250 in joint physical care cases.
- Clarifying that a court may vary from the guidelines based on the parties' child care expenses.
- Updating the Adjusted Net Monthly Income Grid and the Basic and Joint Physical Care Computation Grids.

### **C. Public Outreach—2016 Review of Guidelines**

The Committee began by reviewing input from several sources, including recommendations from CSAC, public comments submitted to CSAC online or at public hearings, comments from Iowa district court judges, and correspondence from private citizens submitted directly to the Committee.

In response to this input, the Committee gave special attention to economic data and its impact to the Schedule of Basic Support Obligations, the Pure Income Shares Model, the minimum monthly support obligation, the maximum net monthly income on the Schedule of Basic Support Obligations, the allowable child(ren)'s portion of the health insurance premium, cash medical support, spousal support, child care expenses, step-down provisions for cases with multiple children, and education of the public.

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**D. Fact-Finding**

After considering public comments, the Committee started its fact-finding process.

**1. Deviations**

One of the requirements of a guidelines review is that the state must analyze information about the number of deviations from the Iowa guidelines. The Iowa Court Information System does not currently track deviation data. CSRU provides the Committee with deviation data based on orders CSRU enforces. As of March 2016, of the 245,377 Iowa cases on the Federal Case Registry, CSRU was enforcing 170,900 cases (70%), and 74,477 cases (30%) are enforced in other ways, not through CSRU.

From July 2012 to June 2016, data from CSRU showed for all orders that CSRU enforced, the deviation rate from the guidelines was 2.4%. Dr. Venohr reported this percentage compares closely to those states that compile data the same way.

The 2.4% deviation rate was derived from 70,349 orders entered privately or through CSRU during the period from July 2012 through June 2016. Deviations from the guidelines were allowed in only 1,698 of those orders. The highest number of deviations was allowed for parties who stipulated to a deviation.

**2. Child-raising costs and other economic measures**

Iowa's current Schedule of Basic Support Obligations is based on economic data on the cost of raising children updated to 2012 price, poverty, and minimum wage levels. It is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using the Betson-Rothbarth methodology. This methodology measures child-rearing expenditures as the difference in expenditures between two equally well-off groups of families: (1) married couples with children, and (2) married couples of child-rearing age without children.<sup>2</sup> It is important to note that the Betson-Rothbarth economic data includes child care expenses in the child-rearing costs. However, child care costs are then removed from that data when creating Iowa's Schedule of Basic Support Obligations in order to equalize obligations for parents who do have child care expenses and those who do not.

The Committee discussed using updated measurements in Iowa's Schedule of Basic Support Obligations. Since 2012, however, no new studies of the cost of raising children have been available for consideration. Iowa and 29 other states base their schedules on

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<sup>2</sup> Jane Venohr (2016). *Economic Review of the Iowa Child Support Guidelines: Presentation to Child Support Guidelines Committee*, Report to the State of Iowa, Center for Policy Research, Denver, Colorado.

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the Betson-Rothbarth methodology. One state bases its schedule on the U.S. Department of Agriculture (USDA) measurements, which is updated annually. The other states use a variety of methods. The USDA measurements are relatively high when compared to the Betson-Rothbarth measurements and state guidelines based on other sources. Experts do not agree on which methodology measures actual expenditures most accurately. Experts do agree, however, that if the schedule amounts are somewhere within the range between the two measurements, they are acceptable.

Dr. Betson has updated the Betson-Rothbarth methodology four times. Iowa's current schedule is based on his third study (BR3), updated to 2012 price, poverty, and minimum wage levels. The fourth Betson-Rothbarth update (BR4) was completed in 2010 and also has been updated using 2012 price levels. For both studies, Betson relied on the Consumer Expenditure Survey, a national survey conducted by the U.S. Bureau of Labor Statistics (BLS) for household expenditure data. Besides the year that the expenditure data was collected, there are other data differences between BR3 and BR4. As a reminder from the 2012 report, the following is an explanation of the differences between the BR3 and BR4 studies:

- BR3 "expenditures" include the purchase price and sales tax even for those items paid for on an installment plan.
- The BR4 study uses an updated methodology that uses "outlays" rather than "expenditures." BR4 "outlays" include only the amount actually paid for items during the survey period (e.g., installment payments). "Outlays" include payments on installment contracts, second mortgages, and home equity loans, instead of purchase cost.
- The BR4 study also uses an alternative definition of income that was developed by BLS to contend with the perceived under-reporting of income at low incomes.
- Generally, under the BR4 study the child-rearing expenditures at low to middle incomes are somewhat lower than the BR3 amounts while the child-rearing expenditures at higher incomes under BR4 are higher than those amounts in BR3. The underlying cause of the BR3 and BR4 differences and the inconsistency of those differences across income ranges appear to be the changes in the data assumptions, which are described above (i.e., the use of outlays rather than expenditures). This may explain why BR4 is more than BR3 at high incomes, and the alternative definition of income in BR4 may explain why BR4 is less than BR3 at low and middle incomes. The Iowa schedule has been adjusted to reduce these differences.

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### 3. Comparison with other states

Dr. Venohr provided the Committee with comparisons of Iowa's guidelines to other states. The Committee reviewed the models those states are using and the economic bases of their schedules.

For income models,

- Thirty-nine states use the Pure Income Shares Model.
- Eight states use Percentage of the Obligor Income.
- Three states use alternative models to the Pure Income Shares Model and Percentage of Obligor Income.

For economic bases of schedules,

- One state uses the USDA measurements.
- Twenty-nine states use the Betson-Rothbarth methodology.

From the review and input from Dr. Venohr, the Committee concluded that Iowa's 2012 guidelines generally provide an appropriate level of support within the range between the Betson-Rothbarth methodology and USDA measurements.

## E. Recommendations

### 1. Schedule of Basic Support Obligations

The Committee discussed the cost of raising a child and other financial data, including the small increase in inflation between 2012 and 2016. Although the Consumer Price Index increased by 4.7% since 2012, and the 2016 federal poverty level increased from \$931 to \$990 per month, the Committee concluded that these small increases in both are not enough to make a meaningful impact on support amounts. Updating the schedule to 2016 levels would be an expensive and time-consuming endeavor and would have a minimal impact (approximately 1%) on support amounts.

The Committee does not recommend incorporating the updated income data from BR4. In 2012, the Committee rejected BR4 and it has not been updated since 2012. BR5 will likely be available by the next quadrennial guidelines review. The Committee will consider a change during the next quadrennial review when that new economic study is available.

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The Court, as CSAC recommended, included in its charge to the Committee a review of an article, titled “The Monetary Cost of Raising Children,” by Comanor, Sarro, and Rogers (2015). The Committee reviewed the study with assistance from Dr. Venohr and rejected the methodology of the study. The study understates the cost of raising a child and does not use a credible statistical methodology, which can lead to flawed results.

**RECOMMENDATION**

The Committee recommends retaining Iowa’s current Schedule of Basic Support Obligations.

*See Attachment A – Rule 9.26 Child Support Guidelines Schedule.*

**2. Pure Income Shares Model**

The Committee discussed the use of the current Pure Income Shares Model for calculating support. Thirty-nine states currently use the model. Of the remaining states, eight use the percentage of the obligor’s income to calculate support and three use an alternative method to calculate support. Of the known models, the Committee agrees that the Pure Income Shares Model is more equitable to parties than other models, is widely accepted, is more easily explained to the parties to the case, and helps solve the “notch” effect.

**RECOMMENDATION**

The Committee recommends retaining the Pure Income Shares Model for calculating support.

**3. Minimum support obligation of \$30 per month (\$50 per month for two or more children)**

The Committee discussed the minimum support obligation amount. The Committee does not see a need to change the minimum support obligation amount because inflation has not increased significantly since the Court adopted the \$30/\$50 minimum obligation, the amount is based on a payor’s ability to pay rather than the needs of the child(ren), and the Committee is not recommending a change to the economic study currently used.

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**RECOMMENDATION**

The Committee recommends making no change to the current minimum support obligation amount of \$30 per month for one child and \$50 per month for two or more children or to the low-income areas of the Schedule of Basic Support Obligation (Area A and Area B). The Committee also recommends that the minimum support obligation amount be reviewed during the next quadrennial review when a new economic study is available.

**4. Maximum net monthly income of \$25,000 on the Schedule of Basic Support Obligations**

The Committee contemplated increasing the combined adjusted net maximum monthly income limit on the Schedule of Basic Support Obligations, currently at \$25,000. The Committee relied on information from Dr. Venohr that data to establish a child support obligation for incomes over \$25,000 per month is unavailable. The \$25,000 per month amount is already extrapolated from data supporting \$22,000 per month, and it would be speculative to base support amounts on income higher than \$25,000 per month. In addition, few cases involve combined incomes higher than the current maximum of \$25,000 per month, so the need to raise the limit is minimal.

**RECOMMENDATION**

The Committee recommends maintaining the current combined adjusted net maximum monthly income limit of \$25,000 in the Schedule of Basic Support Obligations.

**5. Allowable Child(ren)'s Portion of Health Insurance Premium**

The Committee discussed the way in which medical support is currently ordered and how the child(ren)'s health insurance premium impacts the final child support amount. Currently, Iowa Code section 252E.1A requires the court to order a parent to provide health insurance if the parent has a health benefit plan that is accessible and reasonable in cost. The cost is considered reasonable when "the premium cost for a child to the parent" ordered to provide the plan does not exceed 5% of that parent's gross income, or an alternative numerical standard established by the child support guidelines.

Rule 9.12 currently includes a table for determining whether a parent has a health benefit plan available at reasonable cost in accordance with Iowa Code section 252E.1A. Once reasonable cost is determined under rule 9.12, rule 9.14(5) currently requires the health

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insurance premium for the child(ren) to be added to the basic support obligation and prorated between the parents. Rule 9.14(5)(b) explains the amount to be used for the child(ren)'s health insurance premium, as follows:

- b.* The amount of the premium for the child(ren) to be added is the amount of the premium cost for family coverage to the parent or stepparent which is in excess of the premium cost for single coverage, regardless of the number of individuals covered under the policy.

This language, however, has caused confusion because multiple types of health insurance plans are now available to consumers (e.g., Single + 1 plans, Employee + 1 plans, Single/Employee + 2 plans, Family plans, etc.). In addition, the current rule can result in overstating the cost of health insurance attributable to the child(ren) involved in the pending action. The rule does not give clear direction on what kind of plan premium and what amount of that premium cost should be attributed to the child(ren) of the current action.

The Committee discussed the following examples of problems arising from the current wording of rule 9.14(5)(b):

- The cost of “family coverage” frequently exceeds the cost of the plan actually carried by the parent (such as a “Single + 1” plan). This inappropriately increases the recommended support obligation if the custodial parent is ordered to carry health insurance, and it inappropriately decreases the recommended support obligation if the noncustodial parent is ordered to carry health insurance. The Committee concluded that a more fair calculation would result if the premium cost of the plan actually carried by the parent for the child(ren) in the pending action were used.
- The health insurance premium cost prorated between the parents should be limited to the child(ren) of the current action. If the entire difference between the family plan premium cost and the single plan premium cost is prorated between the parents, the parent not ordered to carry health insurance could be subsidizing the health insurance costs of the other parent’s family. For example, if the noncustodial parent has a health insurance plan that covers his or her new spouse, their child, and the child for whom support is being calculated, prorating the entire cost difference between the noncustodial parent’s family plan and a single plan would require the custodial parent to subsidize the noncustodial parent’s cost to cover his or her new spouse and their child.

At the Committee’s request, Dr. Venohr provided examples of rules and statutes from other states regarding the child(ren)’s share of the health insurance premium. The

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Committee reviewed the examples and favored language from South Dakota that determines the cost of the child(ren)'s portion of the premium cost by apportioning the total cost of the plan among the number of people the plan covers. Using language from South Dakota as a guide, the Committee decided changes to rule 9.14 would alleviate the issues mentioned above.

**RECOMMENDATION**

The Committee recommends amending rule 9.14(5) as follows to more clearly define the allowable child(ren)'s portion of the premium cost of health insurance to be used in the support calculation.

**9.14(5) Health insurance premium.** In calculating child support, the allowable child(ren)'s portion of the health insurance premium for the child(ren) is added to the basic support obligation and prorated between the parents and used to adjust the basic support obligation as provided in this rule.

a. This subrule ~~shall apply~~ applies if the parent is ordered to provide health insurance for the child(ren) in the pending action and it is either deducted from wages of the parent or stepparent or paid by the parent or stepparent.

b. ~~The amount of the premium for the child(ren) to be added is the amount of the premium cost for family coverage to the parent or stepparent which is in excess of the premium cost for single coverage, regardless of the number of individuals covered under the policy. The allowable child(ren)'s portion of the health insurance premium will be calculated as follows:~~

(1) For a health benefit plan covering multiple individuals, including the child(ren) in the pending action, the allowable child(ren)'s portion is the amount of the premium cost for such coverage to the parent or stepparent that is in excess of the premium cost for single coverage, divided by the number of individuals enrolled in the health benefit plan, excluding the person providing the insurance, and then multiplied by the number of children who are the subject of the pending action.

(2) For a health benefit plan covering only the child(ren) in the pending action, the entire premium will be used as the allowable child(ren)'s portion of the health insurance premium.

c. However, a health insurance premium ~~shall is not be added or prorated and used to adjust the basic support obligation~~ if the basic support obligation is in low-income (shaded) Area A 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 allowable child(ren)'s portion of the health insurance premium is included in each of the two calculations described in subrule 9.14(4).

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e. If the child(ren) is (are) covered by the health insurance of a stepparent, the allowable child(ren)'s portion of the health insurance premium for the child(ren) will be ~~added to the basic support obligation and~~ prorated between the parents and used to adjust the basic support obligation, unless a parent objects. If a parent objects, the court will decide the issue based on its determination of whether it would be equitable to the parties and the child(ren).

## 6. Cash Medical Support Set at Amount of hawk-i Premium

The Committee discussed the issue of a custodial parent receiving cash medical support when the parent's child receives health insurance under the Healthy and Well Kids in Iowa program (hawk-i). Cash medical support is often ordered when neither party has a health benefit plan that is accessible and reasonable in cost. The coverage provided under the hawk-i and Medicaid programs does not currently meet the definition of an acceptable health benefit plan under Iowa Code section 252E.1A. Because the cost of the hawk-i premium is very low and because cash medical support is not assigned to the state when a child is covered under hawk-i, the custodial parent may receive an inappropriate excess of cash medical support exceeding the hawk-i premium. To alleviate this potential problem, the Committee decided changes to rule 9.12 are appropriate.

### RECOMMENDATION

The Committee recommends amending rule 9.12(3) to allow for the amount of cash medical support to be the lesser of the actual cost of the hawk-i premium or the amount calculated under rule 9.12(4).

**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 in low-income Area A (NCPs with net incomes 0 - 1150), cash medical support is not ordered. Cash medical support is also not ordered if a parent is ordered to provide health insurance and that parent or stepparent of the child(ren) has obtained insurance coverage for the child(ren). If the child(ren)'s health care coverage is through the Healthy and Well Kids in Iowa program (hawk-i) under Iowa Code chapter 514I, the ordered amount of

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cash medical support is the cost of the hawk-i premium or the amount calculated pursuant to the table in rule 9.12(4), whichever is less.

## 7. Treatment of Spousal Support in Gross Income

Rule 9.5(8) allows a deduction for a prior obligation for spousal support actually paid. However, it does not address what to do when spousal support is ordered in the current action. Iowa appellate courts have often permitted trial courts to consider spousal support paid or received in the current action in determining child support, even though it is not specifically addressed in the guidelines. *See e.g., In re Marriage of Mihm*, 842 N.W.2d 378, 382 (Iowa 2014); *In re Marriage of Lalone*, 469 N.W.2d 695, 696 (Iowa 1991).

During this discussion, the Committee recognized that rule 9.5 defines net monthly income, but does not define gross monthly income. (The current rule does state that gross income does not include public assistance benefits or earned income tax credits.) The Committee reviewed definitions of gross income in Iowa law, rules, and case law, as well as statutory and rule language from other states and agreed spousal support should be included in the gross income for the recipient and subtracted from gross income for the person paying it. The Committee also agreed that the spousal support amount should be determined first before child support is calculated.

### RECOMMENDATION

For the reasons stated above, the Committee recommends amending rule 9.5 to add a gross monthly income definition and clarify treatment of spousal support.<sup>3</sup>

#### **Rule 9.5 ~~Net monthly income.~~ 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.

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<sup>3</sup> The additional proposed changes to current rule 9.5(10), shown below, are discussed in further detail in section E.8 of this report.

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(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.

**9.5(2) *Net monthly income.*** In the guidelines the term "net monthly income" means gross monthly income less deductions for the following:

**9.5(1)a.** Federal income tax (calculated pursuant to the guideline method).

**9.5(2)b.** State income tax (calculated pursuant to the guideline method).

**9.5(3)c.** Social Security and Medicare tax deductions, or for those employees who do not contribute to Social Security, mandatory pension deductions not to exceed the current Social Security and Medicare tax rate for employees.

**9.5(4)d.** Mandatory occupational license fees if paid by the individual personally, not by the employer, and if not previously deducted as a business expense on the individual's tax return in arriving at the individual's self-employment or other business income.

**9.5(5)e.** Union dues.

**9.5(6)f.** Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter.

**9.5(7)g.** Cash medical support ordered in this pending matter as determined by the medical support table in rule 9.12.

**9.5(8)h.** Prior obligation of child support ~~and spouse support~~ actually paid pursuant to court or administrative order.

**9.5(9)i.** Qualified additional dependent deductions.

**9.5(10)j.** Actual child care expenses, as defined in rule 9.11A, while custodial parent is employed, less the appropriate income tax credit. This deduction is allowed regardless of whether a variance is granted under rule 9.11A.

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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.~~

## 8. Child Care Expenses

Child care is one of the biggest expenses working parents face. In Iowa, the average cost of infant child care in a licensed center is \$9,485 per year, or \$790 per month.<sup>4</sup> The high cost of child care has been an ongoing concern for the Committee during its recent quadrennial reviews of Iowa's child support guidelines.

It is important to note that the child support amounts in the Schedule of Basic Support Obligations do *not* account for child care expenses. While Iowa's current schedule is based on economic data on the cost of raising a child that includes child care expenses, those costs are specifically removed from the data when creating the Schedule of Basic Support Obligations. Child care expenses are excluded because not all households have child care expenses, and including child care expenses in all obligations would inappropriately inflate the basic support obligation in a significant number of cases.

To account for the cost of child care, Iowa's guidelines currently allow the custodial parent to deduct the cost from gross income. *See* Rule 9.5(10)<sup>5</sup>. This deduction lowers the custodial parent's net income, which typically requires the noncustodial parent to pay a higher child support amount. However, allowing child care expenses as a deduction

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<sup>4</sup> Child Care Aware of America, *Parents and the High Cost of Child Care: 2015 Report* (2015), <http://usa.childcareaware.org/wp-content/uploads/2016/05/Parents-and-the-High-Cost-of-Child-Care-2015-FINAL.pdf>.

<sup>5</sup> As discussed in section E.7 of this report, the Committee recommends renumbering rule 9.5(10) as 9.5(2)(j) to accommodate the proposed gross income rule. However, this section of the report will discuss the rule in its current format of 9.5(10).

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from gross income originated prior to Iowa's adoption of the Pure Income Shares Model in 2009, and the resulting increase in support now is usually nominal and often insufficient in relation to the actual cost of child care.

For example, under the current guidelines, in a case where the noncustodial parent and the custodial parent have gross annual incomes of \$47,000 and \$36,000, respectively, and the custodial parent's out-of-pocket child care cost deducted from gross income is \$730 per month, child support for one child would be \$576 per month.<sup>6</sup> Without the child care deduction, support would be \$505 per month. In other words, the child care deduction increases the noncustodial parent's support obligation by \$71 per month, which amounts to just 9.7% of the custodial parent's out-of-pocket cost of child care.

Iowa is one of only a handful of states to use this methodology to account for child care expenses. Most states, by contrast, address child care in their guidelines as either an add-on to the basic support obligation or a separate obligation apportioning child care expenses between the parents.

In 2013, the Iowa Supreme Court, upon the advisory committee's recommendation, amended the variance language in rule 9.11(2) to specifically reference child care. The Court added the following language: "Adjustments may also be made based on the parties' child care expenses necessitated by employment or education."

The Committee found little evidence this language has actually been utilized since its addition in 2013. Further, rule 9.11(2) lacks clarity that child care expenses are only allowed as a deduction from gross income in calculating preliminary net income and that the Schedule of Basic Support Obligations does not incorporate child care costs. The absence of that distinction has contributed to imprecise statements in some Iowa appellate court decisions.

For example, in a case where the district court had ordered the noncustodial parent to pay half of the child's child care expenses in addition to child support, the Iowa Court of Appeals reversed the district court because "daycare is one of the 'normal and reasonable' costs of supporting a child" and "is an expense contemplated by the child

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<sup>6</sup> This example also assumes the noncustodial parent has accessible health insurance that is available at reasonable cost.

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support guidelines as a normal cost of raising a child.” *In re Williams*, No. 10-0049, 2010 WL 5394836, at \*3 (Iowa Ct. App. Dec. 22, 2010). *See also In re Marriage of Nielsen*, 15-0117, 2016 WL 6652308, at \*6 (Iowa Ct. App. Nov. 9, 2016).

To address these issues, the Committee discussed whether to propose a new stand-alone rule to address all child care situations or to make adjustments to the existing variance rule. The Committee initially considered treating child care expenses similar to medical support, as a separate obligation or an add-on to the basic support obligation. However, Iowa Code section 598.21B(1)(b) states that the guidelines “shall incorporate provisions of medical support as defined in chapter 252E . . . .” No similar statutory mandate exists to create an additional support obligation for child care expenses. Furthermore, child care situations can vary greatly based on cost, type of child care provider, or age and needs of the children. The Committee was concerned a stand-alone rule could not adequately and fairly address all these possible differences.

The Committee concluded that additional variance language is necessary to clarify that the Schedule of Basic Support Obligations is based upon economic data that specifically excludes the cost of child care, to remedy the apparent inconsistency between the case law indicating that the basic support obligation set by the guidelines already fully reflects child care costs, and to allow the court the flexibility to address parties’ specific child care situations. The Committee recommends that, rather than further amending the variance language in Rule 9.11(2), the Court should adopt a new, more complete rule regarding variance for child care expenses.

In drafting the new variance rule, the Committee determined there should be a rebuttable presumption that a variance will not be ordered for child care expenses of a child who has reached the age of 13. In arriving at this age, the Committee considered IRS Publication 503, which states that a qualifying child for the child care tax credit is a child under the age of 13.

The Committee considered whether the new variance rule should require the court to include in its order a step-down provision that automatically adjusts the child support amount when a variance for child care expenses is no longer warranted. Ultimately, the Committee decided not to include such language in the rule. However, a court may want to consider including such a provision in an order for child support when the court decides to include a child care expense variance and evidence of how the amounts would change is available.

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The Committee discussed disallowing the existing child care deduction in rule 9.5(10) in those cases where the court determines a variance is warranted under the new variance rule. However, the Committee decided not to disallow the rule 9.5(10) deduction due to the nominal effect this deduction has on the child support amount. In cases where a variance is not sought or granted, it provides some minimal recognition of child care expenses provided. Although the rule 9.5(10) child care deduction will not be specifically disallowed, the parties may want to present and the court may want to consider a support calculation where the child expense deduction is not used to assist in determining whether a variance is appropriate.

**RECOMMENDATION**

The Committee recommends striking the child care variance language in rule 9.11(2) and adopting a new rule (rule 9.11A) addressing the court's ability to vary from the guidelines based on the cost of child care. The Committee also recommends amending rule 9.5(10)<sup>7</sup> to reference the definition of child care expenses in new rule 9.11A.

~~9.5(10)9.5(2)(j)~~ Actual child care expense while custodial parent is employed, expenses as defined in rule 9.11A, less the appropriate income tax credit. This deduction is allowed regardless of whether a variance is granted under rule 9.11A.

...

**9.11(2)** Adjustments are necessary to provide for the needs of the child(ren) or to do justice between the parties, payor, or payee under the special circumstances of the case. ~~Adjustments may also be made based on the parties' child care expenses necessitated by employment or education.~~

...

**Rule 9.11A Variance for child care expenses.** The custodial parent's child care expenses may constitute grounds for the court to vary from the amount of child support that would result from application of the guidelines. In determining whether variance is warranted under this rule and rule 9.11, the court should consider the fact that child care expenses are not specifically included in the economic data used to establish the support amounts in the Schedule of Basic

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<sup>7</sup> See section E.7 of this report for the full proposed renumbering of rule 9.5 and its subsections.

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Support Obligations. When considering a variance, child care expenses are to be considered independently of any amount computed by use of the guidelines or any other grounds for variance.

9.11A(1) “Child care expenses” means actual, annualized child care expenses the custodial parent pays for the child(ren) in the pending matter that are reasonably necessary to enable the parent to be employed, attend education or training activities, or conduct a job search, less any third party reimbursements and any anticipated child care tax credits.

9.11A(2) There is a rebuttable presumption that there will be no variance for child care expenses attributable to a child who has reached the age of 13 years old.

9.11A(3) If variance is warranted, the support order must specify the amount of the basic support obligation calculated before the child care expense variance, the amount of the child care expense variance allowed, and the combined amount of the basic support obligation and the child care expense variance.

9.11A(4) This rule does not apply to:

a. court-ordered joint (equally shared) physical care arrangements, as those child care expenses are to be allocated under rule 9.14(3); or

b. cases where the noncustodial parent’s adjusted net monthly income is in the low-income Area A of the schedule in rule 9.26.

## **9. Step-Down Provisions for Child Support Cases with Multiple Children**

The Committee discussed the fact that the guidelines do not currently require step-down provisions to automatically adjust the child support amount when support is ordered for multiple children. At least one Iowa appellate court decision has suggested that step-down provisions should be included when there are multiple children. *See In re Marriage of Gustafson*, 03-1258, 2004 WL 793128 at \*4 n.3 (Iowa Ct. App. Apr. 14, 2004) (“It is unfortunate that the district court did not include an amount of reduction in support when [the oldest child] was no longer eligible for child support, for parents should not have to incur the expense of a modification action to fix support again when one child of a larger family reaches his or her majority.”).

The Committee believes that including step-down provisions in a support order can provide clarity and prevent unnecessary litigation. Further, the information necessary to implement this requirement is already provided in Child Support Guidelines Worksheets Form 1 and Form 2 under Division VI. The Committee recommends amending the guidelines to require step-down provisions for child support in cases involving multiple children.

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**RECOMMENDATION**

The Committee recommends amending rule 9.14 by adding a new subrule to require step-down provisions for child support in cases involving multiple children.

9.14(6) *Step-down provisions.* For cases with multiple children, the support order shall include a step-down provision to automatically adjust the child support amount as the number of children entitled to support changes, unless subsequently modified by the court.

**10. Guidelines Education for the Public**

A 2016 CSAC guidelines recommendation concerned the need for public education, focusing on informing parents about how the child support guideline amounts are determined and the method for calculating individual child support obligations. The Committee formed a subcommittee to discuss the specific need (e.g., the content, the format, the intended audience, etc.) and the method(s) of delivery.

The subcommittee reached out to The Iowa State Bar Association (ISBA) and received a commitment from ISBA to assist with the production of an educational video. The subcommittee also received offers from a few retired judges to appear in and help narrate the video, as needed.

The Committee discussed and agreed the script for the video should include information based on the major questions parties usually have, such as how the:

- Pure Income Shares Model is used to determine the support amount.
- Guidelines calculation uses income from both of the parents.
- Number of children is relevant to the calculation result.
- Health insurance costs are factored in and apportioned between the parents.
- Child care expenses are factored in.

The script will not be finalized until the Supreme Court acts on the Committee's recommendations.

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The Committee intends to distribute the video to the “Children in the Middle” courses, the Iowa Judicial Branch website for use by pro se clients, and the ISBA website.

### **RECOMMENDATION**

The Committee recommends that the Iowa Supreme Court review and approve a public outreach video created with the help of ISBA.

### **11. Adjusted Net Monthly Income Grid**

#### **RECOMMENDATION**

The Committee recommends making changes to the Adjusted Net Monthly Income Computation Grid in rule 9.14(1) to correspond to recommended changes to rule 9.5.

*See Attachment B – Rule 9.14(1) Adjusted Net Monthly Income Computation Grid.*

### **12. Basic Method of Child Support Computation Grid**

#### **RECOMMENDATION**

The Committee recommends making changes to the Basic Method of Child Support Computation Grid in rule 9.14(2) to correspond to recommended changes to rules 9.14(5) and 9.5.

*See Attachment C – Rule 9.14(2) Basic Method of Child Support Computation Grid.*

### **13. Joint (Equally Shared) Physical Care Method of Child Support Computation Grid**

#### **RECOMMENDATION**

The Committee recommends making changes to the Joint (Equally Shared) Physical Care Method of Child Support Computation Grid in 9.14(3) to correspond to recommended changes to rules 9.14(5) and 9.5.

*See Attachment D – Rule 9.14(3) Joint (Equally Shared) Physical Care Method of Child Support Computation Grid.*

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**14. Child Support Guidelines Worksheets****RECOMMENDATION**

The Committee recommends making the changes to the Child Support Guidelines Worksheets in 9.27 to correspond to recommended changes to rules 9.14(5) and 9.5.

*See Attachment E – Rule 9.27 Child Support Guidelines Worksheet – Form 1.*

*See Attachment F – Rule 9.27 Child Support Guidelines Worksheet – Form2.*

**F. Next Child Support Guidelines Review****1. Next Quadrennial Review**

The Committee recommends that it convene in summer 2020 for its next four-year review of the guidelines and finalize recommendations for the Court's consideration in spring 2021. This timing could allow for a 2021 Administrative Term review with possible January 1, 2022, effective date of any adopted recommendations.

There are new federal regulations that may necessitate reconvening the Committee in 2018 to address the impact of changes to Iowa Code chapter 252E on chapter 9 of the Iowa Court Rules (*see* Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs, 81 Fed. Reg. 93,492 [Dec. 20, 2016]).

**2. Topics for Consideration During Next Review**

During each quadrennial review, the Committee invariably identifies and discusses various issues or topics that the Committee determines are best left for future consideration. The Committee notes the following matters that the next review Committee should consider addressing:

- Determine guidelines changes required by new federal regulations. *See* Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs, 81 Fed. Reg. 93,492 (Dec. 20, 2016).
- There is urgent need for a simplified form for parents who are self-represented to submit basic information on income, deductions, and health insurance costs for child support calculations. Preliminary progress has been made on this task. One

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option could be for a subset of the committee to finalize this work as soon as practicable.

- Should the guidelines address situations where the same parents have different custody arrangements for different children (e.g., one child in primary physical care and one in joint physical care)?
- Should the guidelines address situations where a parent remarries and is unemployed because the new spouse has a good income?
- Are there too many instances where guidelines recommend consideration of variance versus spelling out what should be done?
- Should the guidelines address treatment of adoption subsidy payments (specifically exclude or include them)?

**Rule 9.26 Child Support Guidelines Schedule.**

Schedule of Basic Support Obligations

**Iowa**  
**Schedule of Basic Support Obligations**

1. **Area A:** Except as provided in 2, only the noncustodial parent’s income is used in Area A  of the shaded area (\$0 to \$1150) in accordance with the low-income adjustment.  
**Area B:** Two calculations are required in Area B  of the low-income shaded area (between \$1151 and \$1800 for 1 child, between \$1151 and \$2150 for 2 children, between \$1151 and \$2350 for three children, between \$1151 and \$2400 for four children, and between \$1151 and \$2650 for 5 or more children).  
 Calculation 1 is the same as the Area A calculation.  
 Calculation 2 uses the parents’ combined incomes.  
 The guidelines amount is the lower of the two calculations.  
**Area C: Nonshaded area.** The parents’ combined incomes are used in the remaining (nonshaded) area of the schedule.
2. In joint (equally shared) physical care cases, regardless of whether a parent is low income, use the parents’ combined incomes in the shaded and nonshaded areas of the schedule.
3. For combined net monthly incomes above \$25,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency setting support by administrative order but shall not be less than the basic support obligation for combined net monthly incomes equal to \$25,000.

Combined* Adjusted Net Income			One Child	Two Children	Three Children	Four Children	Five or More Children
<b>Area A –Low Income Adjustment</b>							
0	-	100	30	50	50	50	50
101	-	200	30	50	50	50	50
201	-	300	31	50	50	55	60
301	-	400	42	58	66	73	80
401	-	500	52	72	82	91	100
501	-	600	62	87	99	109	120
601	-	700	73	101	115	128	140
701	-	800	83	116	132	146	160
801	-	850	88	123	140	155	170
851	-	900	94	130	148	164	180
901	-	950	99	138	156	173	190
951	-	1000	104	145	164	182	200
1001	-	1050	109	152	173	192	210
1051	-	1100	114	159	181	201	220
1101	-	1150	120	167	189	210	230

Area B – Low-Income Adjustment												
1151	-	1200		145		197		222		242		267
1201	-	1250		170		227		254		275		305
1251	-	1300		195		257		287		307		342
1301	-	1350		220		287		319		340		380
1351	-	1400		245		317		352		372		417
1401	-	1450		270		347		384		405		455
1451	-	1500		295		377		417		437		492
1501	-	1550		320		407		449		470		530
1551	-	1600		345		437		482		502		567
1601	-	1650		370		467		514		535		605
1651	-	1700		395		497		547		567		642
1701	-	1750		420		527		579		600		680
1751	-	1800		444		557		612		632		717
1801	-	1850		456*		587		644		665		755
1851	-	1900		468		617		677		697		792
1901	-	1950		480		647		709		730		830
1951	-	2000		492		677		742		762		867
2001	-	2050		504		707		774		795		891
2051	-	2100		516		737		807		827		913
2101	-	2150		528		765		839		860		935
2151	-	2200		539		782*		872		892		957
2201	-	2250		551		799		904		925		979
2251	-	2300		563		816		937		957		1001
2301	-	2350		575		833		969		990		1023
2351	-	2400		587		850		1001*		1021		1045
2401	-	2450		599		867		1021		1043*		1067
2451	-	2500		611		885		1041		1064		1089
2501	-	2550		623		902		1062		1086		1111
2551	-	2600		635		920		1083		1107		1133
2601	-	2650		647		937		1104		1129		1155
Area C – Nonshaded Area*												
2651	-	2700		660		955		1125		1150		1177*
2701	-	2750		672		973		1146		1172		1199
2751	-	2800		684		990		1166		1193		1221
2801	-	2850		696		1008		1187		1215		1243
2851	-	2900		708		1025		1208		1236		1265
2901	-	2950		720		1043		1229		1258		1287
2951	-	3000		732		1061		1250		1279		1309
3001	-	3050		744		1078		1271		1301		1331
3051	-	3100		757		1096		1291		1322		1353

3101	-	3150	769	1113	1312	1344	1375
3151	-	3200	781	1131	1333	1365	1397
3201	-	3250	790	1144	1347	1387	1419
3251	-	3300	799	1157	1361	1408	1441
3301	-	3350	809	1169	1375	1430	1463
3351	-	3400	818	1182	1390	1451	1485
3401	-	3450	827	1195	1404	1473	1507
3451	-	3500	837	1207	1418	1494	1529
3501	-	3550	846	1220	1432	1516	1551
3551	-	3600	855	1233	1446	1537	1573
3601	-	3650	865	1246	1460	1559	1595
3651	-	3700	873	1257	1473	1580	1617
3701	-	3750	879	1266	1484	1598	1639
3751	-	3800	884	1274	1494	1616	1661
3801	-	3850	890	1283	1504	1635	1683
3851	-	3900	896	1291	1514	1653	1705
3901	-	3950	901	1299	1524	1671	1727
3951	-	4000	907	1308	1534	1689	1749
4001	-	4050	913	1316	1545	1708	1771
4051	-	4100	918	1325	1555	1726	1793
4101	-	4150	924	1333	1565	1744	1815
4151	-	4200	930	1342	1575	1759	1837
4201	-	4250	936	1350	1584	1770	1859
4251	-	4300	942	1359	1594	1780	1881
4301	-	4350	948	1367	1604	1791	1903
4351	-	4400	954	1376	1613	1802	1925
4401	-	4450	961	1384	1623	1813	1947
4451	-	4500	967	1393	1632	1823	1969
4501	-	4550	973	1401	1642	1834	1991
4551	-	4600	979	1410	1652	1845	2013
4601	-	4650	985	1418	1661	1856	2035
4651	-	4700	989	1424	1667	1862	2048
4701	-	4750	993	1428	1671	1867	2053
4751	-	4800	997	1432	1675	1871	2058
4801	-	4850	1000	1437	1679	1876	2063
4851	-	4900	1004	1441	1683	1880	2068
4901	-	4950	1007	1445	1687	1885	2073
4951	-	5000	1011	1450	1691	1889	2078
5001	-	5050	1014	1454	1695	1894	2083
5051	-	5100	1018	1458	1699	1898	2088
5101	-	5150	1021	1462	1703	1903	2093
5151	-	5200	1026	1469	1710	1910	2101
5201	-	5250	1031	1475	1718	1919	2110
5251	-	5300	1035	1481	1725	1927	2119

5301	-	5350	1040	1488	1732	1935	2128
5351	-	5400	1044	1494	1739	1943	2137
5401	-	5450	1049	1501	1747	1951	2146
5451	-	5500	1053	1507	1754	1959	2155
5501	-	5550	1058	1513	1761	1967	2164
5551	-	5600	1063	1520	1768	1975	2173
5601	-	5650	1067	1526	1776	1983	2182
5651	-	5700	1072	1532	1783	1992	2191
5701	-	5750	1076	1539	1790	2000	2200
5751	-	5800	1081	1545	1797	2008	2209
5801	-	5850	1086	1552	1805	2016	2217
5851	-	5900	1090	1558	1812	2024	2227
5901	-	5950	1096	1565	1820	2033	2237
5951	-	6000	1101	1573	1828	2042	2247
6001	-	6050	1106	1580	1836	2051	2256
6051	-	6100	1112	1587	1845	2060	2266
6101	-	6150	1117	1595	1853	2069	2276
6151	-	6200	1122	1602	1861	2078	2286
6201	-	6250	1128	1609	1869	2088	2296
6251	-	6300	1133	1616	1877	2097	2306
6301	-	6350	1138	1624	1885	2106	2316
6351	-	6400	1144	1631	1893	2115	2326
6401	-	6450	1149	1638	1901	2124	2336
6451	-	6500	1154	1646	1909	2133	2346
6501	-	6550	1160	1653	1917	2142	2356
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23501	-	23550	2496	3497	3987	4438	4868
23551	-	23600	2500	3502	3991	4442	4872
23601	-	23650	2503	3506	3996	4446	4876
23651	-	23700	2507	3510	4000	4450	4881
23701	-	23750	2510	3515	4004	4455	4885
23751	-	23800	2514	3519	4008	4459	4889
23801	-	23850	2517	3523	4013	4463	4894
23851	-	23900	2521	3528	4017	4468	4898
23901	-	23950	2524	3532	4021	4472	4902
23951	-	24000	2528	3537	4025	4476	4907
24001	-	24050	2531	3541	4030	4480	4911
24051	-	24100	2535	3545	4034	4485	4915
24101	-	24150	2538	3550	4038	4489	4920
24151	-	24200	2542	3554	4043	4493	4924
24201	-	24250	2545	3558	4047	4498	4928
24251	-	24300	2549	3563	4051	4502	4933
24301	-	24350	2552	3567	4055	4506	4937
24351	-	24400	2556	3572	4060	4511	4941
24401	-	24450	2559	3576	4064	4515	4946
24451	-	24500	2563	3580	4068	4519	4950
24501	-	24550	2567	3585	4072	4523	4954
24551	-	24600	2570	3589	4077	4528	4959
24601	-	24650	2574	3594	4081	4532	4963
24651	-	24700	2577	3598	4085	4536	4967
24701	-	24750	2581	3602	4090	4541	4972
24751	-	24800	2584	3607	4094	4545	4976
24801	-	24850	2588	3611	4098	4549	4980
24851	-	24900	2591	3615	4102	4554	4985
24901	-	24950	2595	3620	4107	4558	4989
24951	-	25000	2598	3624	4111	4562	4993

**Rule 9.14(1) Adjusted Net Monthly Income Computation Grid**

<b>Adjusted Net Monthly Income Computation</b>			<b>Custodial Parent*</b>	<b>Noncustodial Parent*</b>
			_____	_____
			(name)	(name)
A.	Gross monthly income (Does not include public assistance payments, or the Earned Income Tax Credit, or child support payments.) <u>Gross income shall be adjusted to reflect receipt by the payee and payments by the payor of spousal support payments pursuant to rule 9.5(1).</u>	\$	\$	
B.	Federal income tax (Calculated pursuant to <del>Guideline R</del> rule 9.6.)	\$	\$	
C.	State income tax (Calculated pursuant to <del>Guideline R</del> rule 9.6.)	\$	\$	
D.	Social Security and Medicare tax/mandatory pension deductions (For employees not contributing to Social Security, mandatory pension deductions shall not exceed the current Social Security and Medicare tax rate for employees.)	\$	\$	
E.	Mandatory occupational license fees	\$	\$	
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 <del>and Spouse Support</del> actually paid pursuant to court or administrative order	\$	\$	
I.	Qualified additional dependent deductions (See <del>Guideline R</del> Rules 9.7 and 9.8.)	\$	\$	
J.	Actual child care expenses, as defined in rule 9.11A, for the custodial parent*. <del>While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit</del>	\$	\$	
K.	Preliminary net income for each parent (Line A minus lines B through J for each parent.) (Preliminary net income is used to determine medical support under <del>Guideline R</del> rule 9.12.)	\$	\$	
L.	If ordered in this pending matter, cash medical support as determined by the <del>Medical Support Table</del> in rule 9.12.	\$	\$	
M.	Adjusted net monthly income (Line K minus line L.) (Adjusted net monthly income is used to calculate the guideline amount of child support. Enter each parent's amount from line M on either line A of the Basic Method of Child Support Computation or line A of the Joint [Equally Shared] Physical Care Method of Child			

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

**Rule 9.14(2) - Basic Method of Child Support Computation Grid**

Basic Method of Child Support Computation				
		Custodial Parent (CP)	Noncustodial Parent (NCP)	Combined
		_____ (name)	_____ (name)	
A.	Adjusted net monthly income	\$	\$	\$
B.	Proportional share of income	%	%	100%
C.	Number of children for whom support is sought			
D.	<p><b>Low-Income:</b> Basic support obligation using only NCP's adjusted net monthly income (Only if NCP's income is in shaded Area A or B.)</p> <ul style="list-style-type: none"> <li>If NCP's income is in shaded <b>Area A</b> 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.</li> <li>If NCP's income is in shaded <b>Area B</b>, use only NCP's income to find the basic support amount. Enter it on this line. Go to line E.</li> <li>If the NCP's income is in nonshaded <b>Area C</b>, enter N/A on this line. Go to line E.</li> </ul>		\$	
E.	<p>Basic support obligation when using <b>combined</b> adjusted net monthly income for NCP incomes in <b>Area B</b> or <b>Area C</b>. (Use the Line A combined income amount to find the basic support amount from the Schedule of Basic Support Obligations.)</p>			\$
F.	<p>Each parent's share of the basic support obligation when using <b>combined</b> incomes (Each parent's line B x line E.)</p>	\$	\$	
G.	<p>NCP's basic support obligation before health insurance</p> <ul style="list-style-type: none"> <li>If NCP's income is in shaded <b>Area B</b>, enter the lower amount from line D or NCP's line F.</li> <li>If NCP's income is in the nonshaded <b>Area C</b> of the schedule, use the amount from NCP's line F.</li> </ul>		\$	
H.	<p><u>Cost of Child(ren)'s Allowable child(ren)'s portion of health insurance premium</u> (Enter the difference in cost between family and</p>			

	<p><u>single plans.</u> (Enter the amount calculated pursuant to rule 9.14 (5).)</p> <ul style="list-style-type: none"> <li>If health insurance is being ordered, and the basic support obligation on line G falls in <b>Area B</b> or in nonshaded <b>Area C</b> of the schedule, enter the cost under the parent being ordered to provide it.</li> <li>If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line.</li> <li>If the basic support obligation on line G falls within low-income <b>Area A</b> of the shaded area of the schedule, enter N/A for each parent on this line.</li> <li>In cases of court-ordered split/divided care, see rule 9.14(5)(d).</li> <li>For stepparent-provided insurance, see rule 9.14(5).</li> </ul>	\$	\$	
I.	<p>Health insurance add-on or deduction from NCP's obligation—calculated below in 1. and 2.</p> <p>1. If the CP will be ordered to provide H.I.:</p> <p>a. CP's H.I. cost from line H = \$_____ b. NCP's line B percentage = _____%</p> <p>c. Multiply CP's line H x NCP's line B = + \$_____ (amount to add to NCP line G to get to line J)</p> <p>2. If the NCP will be ordered to provide H.I.:</p> <p>a. NCP's H.I. cost from line H = \$_____ b. CP's line B percentage = _____%</p> <p>c. Multiply NCP's line H x CP's Line B = - \$_____ (amount to subtract from NCP line G to get to line J)</p>			
J.	<p>Guideline amount of child support for NCP</p> <ul style="list-style-type: none"> <li>If only CP provides H.I.: line G plus line I.1.</li> <li>If only NCP provides H.I.: line G minus line I.2.</li> <li>If both provide H.I.: line G plus line I.1 minus line I.2.</li> <li>If neither parent provides H.I.: enter the amount from line G.</li> </ul>		\$	

<b>Extraordinary Visitation Credit</b>				
(Only if court-ordered visitation exceeds 127 overnights per year.)				
K.	NCP's basic support obligation before health insurance (Amount from line G.)		\$	
L.	Number of court-ordered visitation overnights with NCP			

M.	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.)			
N.	Extraordinary visitation credit (Multiply line K by line M)		\$	
O.	Guideline amount of child support (After credit for extraordinary visitation) (Line J minus line N.) However, the guideline amount of support must not be less than \$30 for one child or \$50 for two or more children.		\$	

<b>Child Care Expense Variance under rule 9.11A</b> (As agreed by the parties and approved or determined by the court.)				
P.	<u>NCP's guideline amount of child support</u> (Amount from line J above [or line O, if applicable].)		\$	
Q.	<u>Amount of variance for child care expenses</u>		\$	
R.	<u>Adjusted amount of child support</u> (Line P plus line Q.)		\$	



	<p><u>portion of health insurance premium</u>                  (<del>Enter the difference in cost between family and single plans.</del>)(Enter the amount calculated pursuant to rule 9.14 (5).)</p> <ul style="list-style-type: none"> <li>• If health insurance is being ordered, and the basic support obligation on line G falls in <b>Area B</b> or in nonshaded <b>Area C</b> of the schedule, enter the cost under the parent being ordered to provide it.</li> <li>• If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line.</li> <li>• If the basic support obligation on line G falls within low-income <b>Area A</b> of the shaded area of the schedule, enter N/A for each parent on this line.</li> <li>• In cases of court-ordered split/divided care, see rule 9.14(5)(d).</li> <li>• For stepparent-provided insurance, <i>see</i> rule 9.14(5).</li> </ul>	\$	\$	
I.	<p>Health insurance add-on or deduction from NCP's obligation—calculated below in 1. and 2.</p> <p>1. If the CP will be ordered to provide H.I.:</p> <p>a. CP's H.I. cost from line H = \$ _____ b. NCP's line B percentage = _____%</p> <p>c. Multiply CP's line H x NCP's line B = + \$ _____ (amount to add to NCP line G to get to line J)</p> <p>2. If the NCP will be ordered to provide H.I.:</p> <p>a. NCP's H.I. cost from line H = \$ _____ b. CP's line B percentage = _____%</p> <p>c. Multiply NCP's line H x CP's Line B = - \$ _____ (amount to subtract from NCP line G to get to line J)</p>			
J.	<p>Guideline amount of child support for NCP</p> <ul style="list-style-type: none"> <li>• If only CP provides H.I.: line G plus line I.1.</li> <li>• If only NCP provides H.I.: line G minus line I.2.</li> <li>• If both provide H.I.: line G plus line I.1 minus line I.2.</li> <li>• If neither parent provides H.I.: enter the amount from line G.</li> </ul>		\$	

**Rule 9.27 - Child Support Guidelines Worksheet – Form 1**

**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:**

_____	\$ _____	
_____	\$ _____	
<u>plus/minus spousal support payments per rule 9.5(1)</u>	\$ _____	
	<b>Total:</b>	\$ _____

**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. <u>Custodial parent's</u> Child care expenses (present action)	\$ _____	
less federal child care tax credit	< _____ >	

less state child care tax credit	< _____ >
less <u>third party reimbursements</u>	< _____ >
<u>Net Actual child care expenses, as defined in rule 9.11A.</u>	< _____ >
<b>Preliminary Net Annual Income</b>	\$ _____
<b>Preliminary Average Monthly Income of Petitioner</b>	\$ _____
7. Monthly Cash Medical Support ordered in this pending action	< _____ >
<b>Adjusted Net Monthly Income of Petitioner</b> (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:**

_____	\$ _____
_____	\$ _____
<u>plus/minus spousal support payments per rule 9.5(1)</u>	\$ _____
<b>Total:</b>	< _____ >

**B. Federal Tax Deduction:**

Gross Annual Taxable Income (_____ untaxed)	\$ _____
less 1/2 self employment (FICA) tax	< _____ >
less federal adjustments to income	< _____ >
less personal exemptions: self + _____ (list number of dependents claimed)	< _____ >
less standard deduction	< _____ >
single <input type="checkbox"/> head of household <input type="checkbox"/> married filing separate <input type="checkbox"/>	< _____ >
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 1/2 self employment (FICA) tax	< _____ >
less state adjustments to income	< _____ >
less federal tax liability (adjusted for dependent tax credit)	< _____ >
less standard deduction	< _____ >
single <input type="checkbox"/> head of household <input type="checkbox"/> married filing separate <input type="checkbox"/>	< _____ >
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 <del>and spouse support</del> 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	< _____ >
<b>Preliminary Net Annual Income</b>	\$ _____
<b>Preliminary Average Monthly Income of Respondent</b>	\$ _____
7. Monthly Cash Medical Support ordered in this pending action	< _____ >
<b>Adjusted Net Monthly Income of Respondent</b> (Preliminary Average Monthly Income minus Monthly Cash Medical Support ordered in this action.)	\$ _____

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

	<b>Custodial Parent (CP)</b> [ ] Petitioner [ ] Respondent	<b>Noncustodial Parent (NCP)</b> [ ] Petitioner [ ] Respondent	<b>Combined</b>
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. <del>Cost of Child(ren)'s</del> <u>Allowable Child(ren)'s Portion of Health Insurance Premium (Difference between family and single cost.)</u> (Calculated pursuant to rule 9.14(5).)	\$ _____	\$ _____	
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.)		\$ _____	
<u>[Guideline Amount of Cash Medical Support (if ordered)]</u>		\$ _____	

**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.) \_\_\_\_\_  
 \$ \_\_\_\_\_

**III. b. Child Care Expense Variance under rule 9.11A**

(As agreed by the parties and approved or determined by the court.)

P. NCP's Guideline Amount of Child Support \_\_\_\_\_  
 (Amount from line J above [or line O, if applicable].) \$ \_\_\_\_\_

Q. Amount of Variance for Child Care Expenses \_\_\_\_\_  
\$ \_\_\_\_\_

R. Adjusted Amount of Child Support \_\_\_\_\_  
 (Line P plus line Q.) \$ \_\_\_\_\_

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

	<b>Petitioner CP 1</b>		<b>Respondent CP 2</b>		<b>Combined</b>
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. <del>Cost of Child(ren)'s Allowable Child(ren)'s</del> <u>Portion of Health Insurance Premium*</u> <del>(Difference between family and single cost.)</del> <u>(Calculated pursuant to rule 9.14(5).)</u> *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

E. Split or divided physical care summary and offset

<u>Guideline Amount of Child Support Petitioner</u>	<u>Guideline Amount of Child Support Respondent</u>	<u>Net Amount of Child Support After Offset</u>
\$ _____	\$ _____	\$ _____

**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)

**Rule 9.27 - Child Support Guidelines Worksheet – Form 2**

**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**

	<b>Custodial Parent*</b>	<b>Noncustodial Parent*</b>
	_____ (name)	_____ (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 <del>and Spouse Support</del> Actually Paid Pursuant to Court or Administrative Order	\$ _____	\$ _____
I. Qualified Additional Dependent Deductions	\$ _____	\$ _____
J. Actual Child Care Expenses, as defined in rule 9.11A, for the custodial parent*. <del>While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit</del>	\$ _____	\$ _____
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)		Noncustodial Parent (NCP)		Combined
	_____		_____		
	(name)		(name)		
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. <del>Cost of Child(ren)'s</del> Allowable Child(ren)'s Portion of Health Insurance Premium (Difference between family and single cost.) (Calculated pursuant to rule 9.14(5).)	\$ _____		\$ _____		
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.) \$ \_\_\_\_\_

**II. b. Child Care Expense Variance under rule 9.11A**

As agreed by the parties and approved or determined by the court.

P. NCP's Guideline Amount of Child Support  
 (Amount from line J above [or line O, if applicable].) \$ \_\_\_\_\_  
 Q. Amount of Variance for Child Care Expenses \$ \_\_\_\_\_  
 R. Adjusted Amount of Child Support  
 (Line P plus line Q.) \$ \_\_\_\_\_

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

	<u>CP 1</u>		<u>CP 2</u>		<u>Combined</u>
	(name)		(name)		
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. <u>Cost of Child(ren)'s Allowable Child(ren)'s Portion of Health Insurance Premium*</u> <del>(Difference between family and single cost.)</del> (Calculated pursuant to rule 9.14(5).) (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.)

Child's Name	Whose Child	Date of Birth	Paternity Establishment Method			
			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: \_\_\_\_\_