

IN THE COURT OF APPEALS OF IOWA

No. 16-2004
Filed April 19, 2017

CLINTON JOSEPH JANSSEN,
Petitioner-Appellant,

vs.

HEATHER ANN WITCRAFT,
Respondent-Appellee.

Appeal from the Iowa District Court for Franklin County, DeDra L. Schroeder, Judge.

Father appeals from determination of child support. **REVERSED AND REMANDED.**

Sarah A. Reindl of Reindl Law Firm, Mason City, for appellant.

Brian D. Miller of Miller & Miller, P.C., Hampton, for appellee.

Considered by Mullins, P.J., and Bower and McDonald, JJ.

MCDONALD, Judge.

Clinton Janssen appeals from the economic provisions of an order establishing custody, visitation, and child support. On appeal, Janssen contends the district court erred in calculating his monthly income for the purposes of calculating child support. We agree. Before applying the child support guidelines, the district court must determine each parent's net monthly income. *In re Marriage of McKamey*, 522 N.W.2d 95, 98 (Iowa Ct. App. 1994). The court determines each parent's income based on the most reliable evidence on record. *See In re Marriage of Wade*, 780 N.W.2d 563, 566 (Iowa Ct. App. 2010). In this case, the district court calculated Janssen's net monthly income without taking into account Janssen is undisputedly subject to regular layoffs, thereby significantly overstating Janssen's income. Under the circumstances, the district court should have used Janssen's actual income, as reflected in his tax returns, rather than imputed income. We remand this matter for recalculation of child support based on Janssen's annual income of \$33,908.

REVERSED AND REMANDED.