

## **CHAPTER 9**

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## CHAPTER 9 CHILD SUPPORT GUIDELINES

**Rule 9.1 Guidelines adopted.** The supreme court has undertaken to prescribe uniform child support guidelines and criteria pursuant to the federal Family Support Act of 1988, Pub. L. No. 100-485 and Iowa Code section 598.21B. The child support guidelines contained in this chapter are hereby adopted, effective January 1, 2022. The guidelines apply to cases pending January 1, 2022, and thereafter. [Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022]

**Rule 9.2 Applicability.** These guidelines are established for use by the courts of this state in determining the amount of child support. The guidelines are applicable to modification of child support orders as provided in Iowa Code section 598.21C(2). [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

### **Rule 9.3 Purpose.**

**9.3(1) Purpose.** The purpose of the guidelines is to provide for the best interests of the children by recognizing the duty of both parents to provide adequate support for their children in proportion to their respective incomes. While the guidelines cannot take into account the specific facts of individual cases, they will normally provide reasonable support.

**9.3(2) Low-income adjustment.** The basic support obligation amounts have been adjusted in the shaded area of the schedule for low-income obligated (noncustodial) parents. The objective of the adjustment is to strike a balance between adequately supporting the obligated parent's children and allowing the obligated parent to live at least at a subsistence level. The adjustment is based on the following: (1) requiring a support order no matter how little the obligated parent's income is, (2) increasing the support amount for more children, (3) maintaining an incentive to work for the obligated parent, and (4) gradually phasing out the adjustment with increased income.

*a.* In accordance with this objective, except as provided in *(b)*, only the obligated parent's adjusted net income is used for incomes less than \$1,101 in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is \$1,101 or more but is in Area B of the shaded area of the schedule, the guideline amount of support is the lesser of the support calculated using only the obligated parent's adjusted net income as compared to the support calculated using the combined adjusted net incomes of both parents. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) Area C of the schedule.

*b.* In cases of joint (equally shared) physical care, the low-income adjustment is not applicable, and the parents' combined adjusted net incomes as shown in the shaded area of the schedule are used. [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; September 3, 2021, effective January 1, 2022]

**Rule 9.4 Guidelines — rebuttable presumption.** In ordering child support, the court should determine the amount of support specified by the guidelines. There shall be a rebuttable presumption that the amount of child support which would result from the application of the guidelines prescribed by the supreme court is the correct amount of child support to be awarded. That amount may be adjusted upward or downward, however, if the court finds such adjustment necessary to provide for the needs of the children or to do justice between the parties under the special circumstances of the case. In determining the necessity of an adjustment, the custodial parent's child care expenses under rule 9.11A are to be considered. The appropriate amount of child support is zero if the noncustodial parent's only income is from Supplemental Security Income (SSI) paid pursuant to 42 U.S.C. 1381a. [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009; September 3, 2021, effective January 1, 2022]

### **Rule 9.5 Income.**

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

*a.* Gross monthly income includes spousal support payments to be received by a party in the pending matter and prior obligation spousal support payments actually received by a party pursuant to court order. For spousal support payments taxable to the payee and deductible by the payor, the

payments shall be added to or subtracted from gross monthly income prior to the computation of federal and state income taxes. For spousal support payments not taxable to the payee or deductible by the payor, the payments will be added or subtracted after the computation of federal and state income taxes in arriving at net monthly income.

(1) If spousal support is to be paid in the pending matter, whether temporary or permanent, 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) A payor of prior obligation spousal support will receive a reduction from income for spousal support actually paid pursuant to court order.

(3) Reimbursement spousal support, whether being paid in a prior matter or to be paid in the pending matter, may not be added to a payee's income or deducted from a 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 may 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:

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

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

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.

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.

e. Union dues.

f. Health insurance premium costs for other children not in the pending matter when coverage is provided pursuant to court or administrative order or for children who are qualified additional dependents under rule 9.7. For purposes of this deduction, the premium cost for other children is one-half of the amount calculated for those other children utilizing the method specified in rule 9.14(5)(b).

g. Cash medical support ordered in this pending matter as determined by the medical support table in rule 9.12.

h. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.

i. Qualified additional dependent deductions.

j. Actual child care expenses, as defined in rule 9.11A. However, this deduction is not allowed when a variance is granted under rule 9.11A.

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.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; November 16, 2018, effective January 1, 2019; September 3, 2021, effective January 1, 2022; September 30, 2021, effective January 1, 2022]

**Rule 9.6 Guideline method for computing taxes.** For purposes of computing the taxes to be deducted from a parent's gross income, the following uniform rules shall be used:

**9.6(1)** An unmarried parent shall be assigned either single or head of household filing status. Head of household filing status shall be assigned if a parent is the custodial parent of one or more of the mutual children of the parents.

**9.6(2)** A married parent shall be assigned married filing separate status.

**9.6(3)** If the parents have joint (equally shared) physical care of their mutual children, an unmarried parent shall be assigned head of household filing status and a married parent shall be assigned married filing separate status.

**9.6(4)** The standard deduction applicable to the parent's filing status under rule 9.6(1), 9.6(2) or 9.6(3) shall be used.

**9.6(5)** Each parent shall be assigned one personal exemption for the parent. The custodial parent shall be assigned one additional dependent exemption for each mutual child of the parents, unless a parent provides information that the noncustodial parent has been allocated the dependent exemption for such child. In cases of joint (equally shared) or split physical care, the dependent exemption(s) for the mutual child(ren) of the parties shall be assigned according to the order or decree establishing the joint or split care arrangement.

**9.6(6)** If a parent's gross income under rule 9.5(1) is adjusted because of spousal support received or paid by the parent, applicable federal and state tax law determines whether those spousal support amounts are used to increase or decrease the parent's taxable income for computing taxes under this rule.

**9.6(7)** If the amount of federal or state income tax, or both, actually paid by a parent differs substantially from the amount(s) determined by the guideline method of computing taxes, the court may consider whether the difference is sufficient reason to adjust the child support under the criteria in rule 9.11. This rule does not preclude alternate methods of computation by Child Support Services (CSS) as authorized by Iowa Code section 252B.7A.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; November 16, 2018, effective January 1, 2019; September 3, 2021, effective January 1, 2022; June 30, 2023, effective July 1, 2023]

**Rule 9.7 Qualified additional dependent deduction.** To establish a qualified additional dependent deduction, the requesting parent must demonstrate a legal obligation to the child(ren) under Iowa Code section 252A.3. Ways to demonstrate a legal obligation to the child(ren) include:

**9.7(1)** By order of a court of competent jurisdiction or by administrative order when authorized by state law.

**9.7(2)** By the statement of the person admitting paternity in court and upon concurrence of the mother. If the mother was married, at the time of conception, birth, or at any time during the period between conception and birth of the child, to an individual other than the person admitting paternity, the individual to whom the mother was married at the time of conception, birth, or at any time during the period between conception and birth, must deny paternity in order to establish the paternity of the person admitting paternity upon the sole basis of the admission.

**9.7(3)** By the filing and registration by the state registrar of an affidavit of paternity executed on or after July 1, 1993, as provided in Iowa Code section 252A.3A, provided that the mother of the child was unmarried at the time of conception, birth, and at any time during the period between conception and birth of the child, or if the mother was married at the time of conception, birth, or at any time during the period between conception and birth of the child, a court of competent jurisdiction has determined that the individual to whom the mother was married at the time is not the father of the child.

**9.7(4)** By a child born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

**Rule 9.8 Deduction amount and use.**

**9.8(1)** The monthly deduction for qualified additional dependents of a parent (custodial or noncustodial) shall be:

- a. 8% of the parent's gross monthly income (to a maximum of \$800 per month) for one (1) child.
- b. 12% of the parent's gross monthly income (to a maximum of \$1200 per month) for two (2) children.
- c. 14% of the parent's gross monthly income (to a maximum of \$1400 per month) for three (3) children.
- d. 15% of the parent's gross monthly income (to a maximum of \$1500 per month) for four (4) children.
- e. 16% of the parent's gross monthly income (to a maximum of \$1600 per month) for five (5) or more children.

**9.8(2)** The qualified additional dependent deduction can be used for the establishment of original orders or in proceedings to modify an existing order. However, the deduction cannot be used to affect

the threshold determination of eligibility for a downward modification of an existing order. After the threshold determination has been met, the deduction shall be used in the determination of the net monthly income. A deduction may be taken for a prior obligation for support actually paid (rule 9.5(2)(h)) or a qualified additional dependent deduction (rule 9.5(2)(i)), but both deductions cannot be used for the same child. A qualified additional dependent deduction cannot be claimed for a child for whom there is a prior court or administrative support order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; effective March 22, 2022]

**Rule 9.9 Extraordinary visitation credit.** If the noncustodial parent's court-ordered visitation exceeds 127 days per year, the noncustodial parent will receive a credit to the noncustodial parent's share of the basic support obligation in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, "days" means overnights spent caring for the child(ren). Failure to exercise court-ordered visitation may be a basis for modification. The extraordinary visitation credit may not reduce support below \$50 for one child, \$75 for two children, or \$100 for three or more children.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; September 3, 2021, effective January 1, 2022]

**Rule 9.10 Child support guidelines worksheet.** All parties must file a child support guidelines worksheet prior to a support hearing or the establishment of a support order. The parties must use Form 1 accompanying these rules, unless both parties agree to use Form 2. CSS must use Form 2. The parties may supplement any other required financial statements by filing Form 3.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; September 3, 2021, effective January 1, 2022; June 30, 2023, effective July 1, 2023]

**Rule 9.11 Variance from guidelines.** The court shall not vary from the amount of child support that would result from application of the guidelines without a written finding that the guidelines would be unjust or inappropriate as determined under the following criteria:

**9.11(1)** Substantial injustice would result to the payor, payee, or child(ren).

**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.

**9.11(3)** Circumstances contemplated in Iowa Code section 234.39.

**9.11(4)** The court may impute income in appropriate cases subject to the requirements of rule 9.5. If the court finds that a parent is voluntarily unemployed or underemployed without just cause, child support may be calculated based on a determination of earning capacity.

*a.* Incarceration is not voluntary unemployment for purposes of establishing or modifying child support.

*b.* A determination of earning capacity must take into consideration the specific circumstances of the parent to the extent known, and may include such factors as employment potential and probable earnings level based on work and training history, occupational qualifications, prevailing job opportunities, availability of employers willing to hire the parent, and earning levels in the community.

*c.* The court may also consider the parent's assets, residence, educational attainment, literacy, age, health, criminal record and other employment barriers, record of seeking work, and other relevant factors.

*d.* The court may not use earning capacity instead of actual earnings or otherwise impute income unless a written determination is made that, if actual earnings were used, substantial injustice would

occur or adjustments would be necessary to provide for the needs of the child(ren) or to do justice between the parties.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022]

**Rule 9.11A Variance for child care expenses.** Because the cost of child care is not included in the economic data used to establish the support amounts in the Schedule of Basic Support Obligations, the custodial parent's child care expenses constitute grounds for requesting an upward variance from the amount of child support that would result from application of the guidelines. If a party requests a variance under this rule, the court must first determine the amount of the custodial parent's child care expenses and then determine the amount of the variance, if any. A variance for child care expenses should be liberally granted and must be supported by written findings in accordance with rule 9.11.

**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)** In determining the amount of the variance, the court may consider each parent's proportional share of income. The amount of the child care expense variance allowed should not exceed the noncustodial parent's proportional share of income. 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, the combined amount of the basic support obligation and the child care expense variance, and when the child care expense variance will end. Absent compelling circumstances, the child care expense variance should not extend beyond the time when there are no longer any children under the age of 13 who are subject to the support order. When a child care expense variance ends pursuant to the terms of the support order, support will automatically adjust to the amount of the basic support obligation without a child care expense variance.

**9.11A(4)** When considering a variance, child care expenses are to be considered independent of any amount computed by use of the guidelines or any other grounds for variance.

**9.11A(5)** When a variance is ordered pursuant to rule 9.11A, no deduction for child care expenses under rule 9.5(2)(j) will be allowed in calculating either party's net monthly income to determine the amount of the basic support obligation.

**9.11A(6)** A change in the amount of child care expenses incurred by the custodial parent is a factor to be considered in determining whether a substantial change in circumstances exists to modify a support order that includes a variance under rule 9.11A.

**9.11A(7)** Rule 9.11A 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).

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.

[Court Order July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022]

### **Rule 9.12 Medical support order.**

**9.12(1)** The court shall enter an order for medical support as required by statute. For purposes of Iowa Code section 252E.1A, the table contained in rule 9.12(4) is established for use by the courts of this state in determining reasonable cost for a health benefit plan and a reasonable amount in lieu of a health benefit plan (cash medical support). The sum certain dollar amount determined shall be stated in the order, as an amount in addition to the child support amount.

**9.12(2)** Refer to the table in rule 9.12(4) to determine if the parent has health insurance available at "reasonable cost." Find the appropriate cell for the parent's net income (as determined by the guidelines) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell. If the amount is equal to or more than the cost of the child(ren)'s portion of the health insurance premium (family cost minus single cost), it is available at "reasonable cost." For minimum orders in low-income Area A (NCPs with net incomes 0 – 1100), cash medical support is not ordered.

**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 – 1100), 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 (Hawki) under Iowa Code chapter 514I, the ordered amount of cash medical support is the cost of the Hawki premium or the amount calculated pursuant to the table in rule 9.12(4), whichever is less.

Use the adjusted net income (preliminary net income minus the amount of cash medical support in the pending matter) for the correct number of children on the Schedule of Basic Support Obligations to find the appropriate amount of child support. Once the adjusted net income has been determined, do not allow another deduction for cash medical support.



9.12(4) Medical Support Table.

Medical Support Table					
Preliminary Net Income	One Child	Two Children	Three Children	Four Children	Five or more Children
0-1100	<p><b>Area A: Minimum Order</b>                      Noncustodial parent provides health insurance when it becomes available at no cost to add the child(ren). Health insurance is not an add-on cost in this area. Do not order cash medical support.</p>				
1101-1600 1 child 1601-2000 2 children 2001-2350 3 children 2351-2400 4 children 2401-2650 5+ children	<p><b>Area B: Shaded area of the schedule</b>                      Provide health insurance if available at reasonable cost. Find the box for the parent's preliminary net income and number of children. Multiply the percentage in the box (1%-5%) by the parent's gross income to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at a reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court will order cash medical support under Rule 9.12(3).</p>				
1101-1150	2%	2%	1%	1%	1%
1151-1200	2%	2%	1%	1%	1%
1201-1250	2%	2%	2%	1%	1%
1251-1300	2%	2%	2%	1%	1%
1301-1350	3%	2%	2%	2%	1%
1351-1400	3%	2%	2%	2%	2%
1401-1450	4%	2%	2%	2%	2%
1451-1500	4%	3%	2%	2%	2%
1501-1550	4%	3%	2%	2%	2%
1551-1600	5%	3%	3%	2%	2%
1601-1650	5%	3%	3%	2%	2%
1651-1700	5%	3%	3%	3%	2%
1701-1750	5%	3%	3%	3%	2%
1751-1800	5%	4%	3%	3%	3%
1801-1850	5%	4%	3%	3%	3%
1851-1900	5%	4%	3%	3%	3%
1901-1950	5%	4%	4%	3%	3%
1951-2000	5%	4%	4%	3%	3%
2001-2050	5%	5%	4%	3%	3%
2051-2100	5%	5%	4%	4%	3%
2101-2150	5%	5%	4%	4%	3%
2151-2200	5%	5%	4%	4%	4%
2201-2250	5%	5%	4%	4%	4%
2251-2300	5%	5%	5%	4%	4%
2301-2350	5%	5%	5%	4%	4%
2351-2400	5%	5%	5%	4%	4%
2401-2450	5%	5%	5%	5%	4%
2451-2500	5%	5%	5%	5%	4%
2501-2550	5%	5%	5%	5%	4%
2551-2600	5%	5%	5%	5%	5%
2601-2650	5%	5%	5%	5%	5%
2651-25,000	5%	5%	5%	5%	5%
<p><b>Area C: Nonshaded area of the schedule</b>                      Provide health insurance if available at reasonable cost. Find the box for the parent's preliminary net income and number of children. Multiply the percentage in the box (5%) by the parent's gross income to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at a reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court will order cash medical support under Rule 9.12(3).</p>					

**9.12(5)** “Uncovered medical expenses” means all medical expenses for the child(ren) not paid by insurance. In cases of joint physical care, the parents will share all uncovered medical expenses in proportion to the parents’ respective net incomes. In all other cases, including split or divided physical care, the custodial parent will pay the first \$250 per calendar year per child of uncovered medical expenses up to a maximum of \$800 per calendar year for all children. The parents will pay in proportion to their respective net incomes uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per calendar year for all children. “Medical expenses” shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care (including eye glasses or contact lenses), mental health treatment, substance use disorder treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022; December 29, 2021, effective January 1, 2022; June 30, 2023, effective July 1, 2023; January 26, 2024]

**Rule 9.13 Stipulation for child and medical support — court review.** A stipulation of the parties establishing child support and medical support shall be reviewed by the court to determine if the amount stipulated and the medical support provisions are in substantial compliance with the guidelines. A proposed order to incorporate the stipulation shall be reviewed by the court to determine its compliance with these guidelines. If a variance from the guidelines is proposed, the court must determine whether it is justified and appropriate, and, if so, include the stated reasons for the variance in the order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

**Rule 9.14 Method of computation.** To compute the guideline amount of child support, first compute the adjusted net monthly income, then proceed to either the Basic Method of Child Support Computation grid or the Joint (Equally Shared) Physical Care Method of Child Support Computation grid, as appropriate. For split or divided physical care, refer to rule 9.14(4). The following grids illustrate how the worksheets are to be completed.

**9.14(1)** The steps to arrive at the adjusted net monthly income are shown below in the 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, the Earned Income Tax Credit, or child support payments.) Gross income will be adjusted to reflect receipt by the payee and payments by the payor of spousal support payments pursuant to rule 9.5(1).	\$	\$
B.	Federal income tax (Calculated pursuant to rule 9.6.)	\$	\$
C.	State income tax (Calculated pursuant to rule 9.6.)	\$	\$
D.	Social Security and Medicare tax/mandatory pension deductions (For employees not contributing to Social Security, mandatory pension deductions may not exceed the current Social Security and Medicare tax rate for employees.)	\$	\$
E.	Mandatory occupational license fees	\$	\$
F.	Union dues	\$	\$
G.	Health insurance premium costs for other children not in the pending matter. (See rule 9.5(2)(f).)	\$	\$
H.	Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.	\$	\$
I.	Qualified additional dependent deductions (See rules 9.7 and 9.8.)	\$	\$
J.	Actual child care expenses, as defined in rule 9.11A, for the custodial parent* (No deduction allowed if variance granted under rule 9.11A.)	\$	\$
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 rule 9.12.)	\$	\$
L.	If ordered in this pending matter, cash medical support as determined 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.)	\$	\$

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

**9.14(2)** The steps of a basic child support computation are shown below in the Basic Method of Child Support Computation grid.

Basic Method of Child Support Computation				
		Custodial Parent (CP) <u>(name)</u>	Noncustodial Parent (NCP) <u>(name)</u>	Combined
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><b>Allowable child(ren)'s portion of health insurance premium</b>                  (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>• For stepparent-provided insurance, <i>see</i> rule 9.14(5).</li> </ul>	\$	\$	
I.	<p><b>Health insurance add-on or deduction from NCP's obligation—calculated below in 1. and 2.</b></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><b>Guideline amount of child support for NCP</b></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>		\$	

**Extraordinary Visitation Credit**

(Only if court-ordered visitation exceeds 127 overnights per year.)

K.	<p>NCP's basic support obligation before health insurance                  (Amount from line G.)</p>	\$	
L.	<p><b>Number of court-ordered visitation overnights with NCP</b></p>		
M.	<p><b>Extraordinary visitation credit percentage:</b>                  If line L above is 128-147 overnights: 15% credit (0.15)                  If line L above is 148-166 overnights: 20% credit (0.20)                  If line L above is 167 or more overnights: 25% credit (0.25)                  (But less than joint [equally shared] physical care.)</p>		%
N.	<p><b>Extraordinary visitation credit</b>                  (Multiply line K by line M.)</p>	\$	

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 \$50 for one child, \$75 for two children, or \$100 for three 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.	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.)		\$	

**9.14(3) Joint physical care.** In cases of court-ordered joint (equally shared) physical care, child support shall be calculated as shown below in the Joint (Equally Shared) Physical Care Method of Child Support Computation grid. Offset is a method of payment of each parent’s guideline amount of child support and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11. An allocation between the parties for payment of the child(ren)’s expenses ordered pursuant to Iowa Code section 598.41(5)(a) is an obligation in addition to the child support amount calculated pursuant to this rule and is not child support.

<b>Joint (Equally Shared) Physical Care Method of Child Support Computation</b>				
		<b>Custodial Parent 1 (CP 1)</b>	<b>Custodial Parent 2 (CP 2)</b>	<b>Combined</b>
		_____	_____	
		<b>(name)</b>	<b>(name)</b>	
A.	Adjusted net monthly income	\$ _____	\$ _____	\$ _____
B.	Proportional share of income	_____ %	_____ %	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—use combined incomes because 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 (Multiply line B by line D for each parent.)	\$ _____	\$ _____	
F.	Each parent’s share of joint physical care support (Multiply line E 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 (Multiply line F by .5 for each parent to account for 50% of time spent with each parent.)	\$ _____	\$ _____	
H.	Allowable child(ren)’s portion of health insurance premium* (Enter the amount calculated pursuant to rule 9.14(5).) ( <b>Area A:</b> *The health insurance adjustment does not apply if either parent’s net income on line A falls within the low-income shaded <b>Area A</b> of the Schedule of Basic Support Obligations. Enter N/A for each parent on this line. Do not complete line I.) ( <b>Area B or C:</b> If the basic support obligation on Line G falls within <b>Area B</b> or <b>Area C</b> , enter the allowable child(ren)’s portion of the health insurance premium on this line under the parent being ordered to provide it. Do not skip line I.) (For step-parent provided insurance, see rule 9.14(5).)	\$ _____	\$ _____	
I.	Health insurance add-on to each parent’s obligation (calculated below in 1 and 2)	\$ _____	\$ _____	
	1. If CP 1 will be ordered to provide H.I. Step 1. CP 1’s H.I. cost from line H = \$ _____ Step 2. CP 2’s line B percentage = _____ % Step 3. Multiply CP 1’s cost x CP 2’s line B = + \$ _____ (Insert on CP 2’s line I.)			
	2. If CP 2 will be ordered to provide H.I. Step 1. CP 2’s H.I. cost from line H = \$ _____ Step 2. CP 1’s line B percentage = _____ % Step 3. Multiply CP 2’s line H x CP 1’s line B = + \$ _____ (Insert on CP 1’s line I.)			
J.	Guideline amount of child support (Line G plus line I for each parent.)	\$ _____	\$ _____	
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.)	\$	\$	
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**9.14(4) Split or divided physical care.** In the cases of court-ordered split or divided physical care, child support shall be calculated in the following manner: determine the amount of child support required by these guidelines for each party based on the number of children in the physical care of the other party; offset the two amounts as a method of payment; and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11.

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

*a.* This subrule 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 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 is not 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.* 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 will be 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).

**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.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; November 16, 2018, effective January 1, 2019; September 3, 2021, effective January 1, 2022]

**Rules 9.15 to 9.25** Reserved.



**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 \$1100) in accordance with the low-income adjustment.  
**Area B:** Two calculations are required in Area B of the low-income shaded area (between \$1101 and \$1600 for one child, between \$1101 and \$2000 for two children, between \$1101 and \$2350 for three children, between \$1101 and \$2400 for four children, and between \$1101 and \$2650 for five 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 may not be less than the basic support obligation for combined net monthly incomes equal to \$25,000.

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
Area A—Low-Income Adjustment					
0 — 100	50	75	100	100	100
101 — 200	56	82	107	109	110
201 — 300	61	90	115	118	121
301 — 400	67	97	122	127	131
401 — 500	72	105	129	136	142
501 — 600	78	112	137	145	152
601 — 700	84	120	144	154	163
701 — 800	89	127	152	163	173
801 — 850	95	134	159	172	184
851 — 900	100	142	166	181	194
901 — 950	106	149	174	190	205
951 — 1000	111	157	181	199	215
1001 — 1050	117	164	188	208	226
1051 — 1100	123	171	196	217	236
Area B—Low-Income Adjustment					
1101 — 1150	128	179	203	226	247
1151 — 1200	153	209	235	258	284
1201 — 1250	178	239	268	290	321

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
1251 — 1300	203	269	300	323	359
1301 — 1350	228	299	333	355	396
1351 — 1400	253	329	365	388	434
1401 — 1450	278	359	398	420	471
1451 — 1500	303	389	430	453	509
1501 — 1550	328	419	463	485	546
1551 — 1600	353	449	495	518	584
1601 — 1650	375	479	528	550	621
1651 — 1700	386	509	560	583	659
1701 — 1750	398	539	593	615	696
1751 — 1800	409	569	625	648	734
1801 — 1850	421	599	658	680	771
1851 — 1900	432	629	690	713	809
1901 — 1950	444	659	723	745	846
1951 — 2000	455	689	755	778	869
2001 — 2050	467	711	788	810	891
2051 — 2100	478	728	820	843	913
2101 — 2150	490	746	853	875	935
2151 — 2200	501	763	885	908	957
2201 — 2250	513	781	918	940	979
2251 — 2300	524	798	950	973	1001
2301 — 2350	536	816	983	1000	1023
2351 — 2400	547	833	1008	1021	1045
2401 — 2450	559	851	1029	1043	1067
2451 — 2500	570	869	1050	1064	1089
2501 — 2550	582	886	1071	1086	1111
2551 — 2600	593	904	1092	1107	1133
2601 — 2650	605	921	1114	1129	1155
Area C—Nonshaded Area					
2651 — 2700	616	939	1135	1150	1177
2701 — 2750	628	956	1156	1172	1199
2751 — 2800	640	973	1175	1193	1221
2801 — 2850	651	988	1193	1215	1243
2851 — 2900	663	1003	1210	1236	1265
2901 — 2950	674	1018	1227	1258	1287
2951 — 3000	686	1033	1245	1279	1309
3001 — 3050	697	1049	1262	1301	1331
3051 — 3100	709	1064	1280	1322	1353
3101 — 3150	720	1079	1297	1344	1375
3151 — 3200	732	1094	1315	1365	1397

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
3201 — 3250	742	1111	1335	1387	1419
3251 — 3300	752	1128	1355	1408	1441
3301 — 3350	763	1145	1375	1430	1463
3351 — 3400	773	1162	1395	1451	1485
3401 — 3450	784	1179	1415	1473	1507
3451 — 3500	794	1196	1435	1494	1529
3501 — 3550	805	1213	1455	1516	1551
3551 — 3600	815	1230	1475	1537	1573
3601 — 3650	824	1245	1493	1559	1595
3651 — 3700	833	1257	1508	1580	1617
3701 — 3750	841	1270	1523	1602	1639
3751 — 3800	850	1283	1538	1623	1661
3801 — 3850	858	1295	1553	1645	1683
3851 — 3900	867	1308	1568	1666	1705
3901 — 3950	875	1321	1583	1688	1727
3951 — 4000	884	1333	1598	1709	1749
4001 — 4050	892	1345	1612	1730	1771
4051 — 4100	897	1353	1620	1748	1793
4101 — 4150	902	1360	1629	1766	1815
4151 — 4200	907	1368	1637	1784	1837
4201 — 4250	912	1375	1646	1802	1859
4251 — 4300	918	1383	1654	1820	1881
4301 — 4350	923	1390	1663	1838	1903
4351 — 4400	928	1398	1671	1856	1925
4401 — 4450	933	1405	1680	1873	1947
4451 — 4500	938	1411	1685	1882	1967
4501 — 4550	943	1417	1690	1887	1986
4551 — 4600	948	1422	1694	1892	2005
4601 — 4650	952	1428	1699	1897	2023
4651 — 4700	957	1433	1703	1902	2042
4701 — 4750	962	1438	1707	1907	2061
4751 — 4800	966	1444	1712	1912	2080
4801 — 4850	971	1449	1716	1917	2098
4851 — 4900	976	1456	1723	1924	2117
4901 — 4950	983	1467	1738	1941	2135
4951 — 5000	989	1478	1752	1957	2153
5001 — 5050	996	1489	1767	1974	2171
5051 — 5100	1003	1500	1781	1990	2189
5101 — 5150	1009	1511	1796	2006	2207
5151 — 5200	1016	1522	1811	2023	2225
5201 — 5250	1022	1533	1825	2039	2243

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
5251 — 5300	1029	1544	1840	2055	2261
5301 — 5350	1033	1550	1846	2062	2269
5351 — 5400	1037	1555	1850	2067	2273
5401 — 5450	1041	1560	1854	2071	2278
5451 — 5500	1045	1564	1858	2075	2282
5501 — 5550	1049	1569	1861	2079	2287
5551 — 5600	1053	1573	1865	2083	2291
5601 — 5650	1057	1578	1869	2087	2296
5651 — 5700	1061	1583	1872	2091	2301
5701 — 5750	1066	1588	1877	2097	2307
5751 — 5800	1071	1595	1885	2105	2316
5801 — 5850	1077	1603	1892	2113	2325
5851 — 5900	1083	1610	1899	2122	2334
5901 — 5950	1088	1617	1907	2130	2343
5951 — 6000	1094	1624	1914	2138	2352
6001 — 6050	1099	1632	1922	2146	2361
6051 — 6100	1105	1639	1929	2155	2370
6101 — 6150	1110	1646	1936	2163	2379
6151 — 6200	1118	1657	1948	2176	2394
6201 — 6250	1126	1669	1961	2191	2410
6251 — 6300	1135	1680	1974	2205	2426
6301 — 6350	1143	1692	1987	2219	2441
6351 — 6400	1151	1704	2000	2234	2457
6401 — 6450	1160	1715	2013	2248	2473
6451 — 6500	1168	1727	2026	2262	2489
6501 — 6550	1176	1738	2038	2277	2505
6551 — 6600	1184	1750	2051	2291	2520
6601 — 6650	1193	1762	2064	2306	2536
6651 — 6700	1201	1773	2077	2320	2552
6701 — 6750	1209	1785	2090	2334	2568
6751 — 6800	1217	1796	2103	2349	2583
6801 — 6850	1223	1806	2116	2363	2599
6851 — 6900	1229	1816	2128	2378	2615
6901 — 6950	1235	1826	2141	2392	2631
6951 — 7000	1241	1836	2154	2406	2647
7001 — 7050	1247	1846	2167	2421	2663
7051 — 7100	1253	1856	2180	2435	2679
7101 — 7150	1259	1866	2193	2450	2695
7151 — 7200	1265	1876	2206	2464	2711
7201 — 7250	1271	1886	2219	2479	2727
7251 — 7300	1277	1896	2232	2493	2742

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
7301 — 7350	1283	1906	2245	2508	2758
7351 — 7400	1289	1916	2258	2522	2774
7401 — 7450	1295	1924	2268	2534	2787
7451 — 7500	1300	1930	2275	2542	2796
7501 — 7550	1304	1937	2283	2550	2805
7551 — 7600	1309	1944	2290	2558	2813
7601 — 7650	1314	1950	2297	2566	2822
7651 — 7700	1318	1957	2304	2574	2831
7701 — 7750	1323	1963	2311	2582	2840
7751 — 7800	1328	1970	2318	2590	2849
7801 — 7850	1333	1976	2326	2598	2858
7851 — 7900	1337	1983	2333	2606	2866
7901 — 7950	1342	1989	2340	2614	2875
7951 — 8000	1347	1996	2347	2622	2884
8001 — 8050	1351	2003	2354	2630	2893
8051 — 8100	1357	2010	2362	2639	2903
8101 — 8150	1363	2018	2371	2648	2913
8151 — 8200	1369	2026	2379	2657	2923
8201 — 8250	1375	2034	2387	2667	2933
8251 — 8300	1381	2043	2396	2676	2943
8301 — 8350	1388	2051	2404	2685	2954
8351 — 8400	1394	2059	2412	2694	2964
8401 — 8450	1400	2067	2421	2704	2974
8451 — 8500	1406	2075	2429	2713	2984
8501 — 8550	1412	2083	2437	2722	2994
8551 — 8600	1418	2091	2445	2732	3005
8601 — 8650	1424	2099	2454	2741	3015
8651 — 8700	1430	2107	2462	2750	3025
8701 — 8750	1436	2115	2470	2759	3035
8751 — 8800	1442	2123	2479	2769	3045
8801 — 8850	1448	2131	2487	2778	3056
8851 — 8900	1454	2139	2495	2787	3066
8901 — 8950	1458	2144	2500	2793	3072
8951 — 9000	1462	2149	2505	2798	3078
9001 — 9050	1466	2154	2510	2803	3084
9051 — 9100	1470	2159	2514	2808	3089
9101 — 9150	1474	2164	2519	2814	3095
9151 — 9200	1478	2169	2524	2819	3101
9201 — 9250	1482	2174	2528	2824	3106
9251 — 9300	1485	2178	2533	2829	3112
9301 — 9350	1489	2183	2537	2834	3118

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
9351 — 9400	1493	2188	2542	2839	3123
9401 — 9450	1497	2193	2547	2845	3129
9451 — 9500	1501	2198	2551	2850	3135
9501 — 9550	1505	2203	2556	2855	3141
9551 — 9600	1509	2208	2561	2860	3146
9601 — 9650	1512	2212	2565	2865	3152
9651 — 9700	1516	2217	2570	2871	3158
9701 — 9750	1520	2222	2575	2876	3163
9751 — 9800	1527	2232	2586	2889	3178
9801 — 9850	1534	2243	2599	2903	3193
9851 — 9900	1541	2254	2611	2917	3209
9901 — 9950	1549	2264	2624	2931	3224
9951 — 10000	1556	2275	2636	2945	3239
10001 — 10050	1563	2285	2649	2959	3254
10051 — 10100	1570	2296	2661	2973	3270
10101 — 10150	1577	2306	2674	2986	3285
10151 — 10200	1584	2314	2685	2999	3299
10201 — 10250	1591	2318	2689	3004	3304
10251 — 10300	1598	2323	2694	3010	3311
10301 — 10350	1606	2329	2702	3018	3319
10351 — 10400	1613	2335	2709	3025	3328
10401 — 10450	1620	2342	2716	3033	3337
10451 — 10500	1627	2348	2723	3041	3345
10501 — 10550	1634	2355	2730	3049	3354
10551 — 10600	1641	2361	2737	3057	3363
10601 — 10650	1648	2367	2744	3065	3371
10651 — 10700	1655	2374	2751	3073	3380
10701 — 10750	1663	2380	2758	3081	3389
10751 — 10800	1670	2386	2765	3089	3397
10801 — 10850	1677	2393	2772	3097	3406
10851 — 10900	1684	2399	2779	3104	3415
10901 — 10950	1691	2405	2786	3112	3424
10951 — 11000	1698	2412	2793	3120	3432
11001 — 11050	1703	2418	2800	3128	3441
11051 — 11100	1708	2424	2807	3136	3450
11101 — 11150	1713	2431	2815	3144	3458
11151 — 11200	1718	2437	2822	3152	3467
11201 — 11250	1722	2444	2829	3160	3476
11251 — 11300	1727	2450	2836	3168	3484
11301 — 11350	1732	2456	2843	3175	3493
11351 — 11400	1736	2463	2850	3183	3502

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
11401 — 11450	1741	2469	2857	3191	3510
11451 — 11500	1746	2475	2864	3199	3519
11501 — 11550	1751	2483	2872	3208	3529
11551 — 11600	1756	2490	2881	3218	3540
11601 — 11650	1761	2497	2890	3228	3550
11651 — 11700	1766	2505	2898	3237	3561
11701 — 11750	1772	2512	2907	3247	3571
11751 — 11800	1777	2520	2915	3256	3582
11801 — 11850	1782	2527	2924	3266	3592
11851 — 11900	1787	2534	2932	3275	3603
11901 — 11950	1792	2542	2941	3285	3613
11951 — 12000	1798	2549	2949	3295	3624
12001 — 12050	1803	2557	2958	3304	3635
12051 — 12100	1808	2564	2967	3314	3645
12101 — 12150	1813	2571	2975	3323	3656
12151 — 12200	1818	2579	2984	3333	3666
12201 — 12250	1824	2586	2992	3342	3677
12251 — 12300	1829	2593	3001	3352	3687
12301 — 12350	1834	2601	3009	3362	3698
12351 — 12400	1839	2608	3018	3371	3708
12401 — 12450	1844	2616	3027	3381	3719
12451 — 12500	1850	2623	3035	3390	3729
12501 — 12550	1855	2630	3044	3400	3740
12551 — 12600	1860	2638	3052	3409	3750
12601 — 12650	1865	2645	3061	3419	3761
12651 — 12700	1870	2653	3069	3428	3771
12701 — 12750	1876	2660	3078	3438	3782
12751 — 12800	1881	2667	3086	3448	3792
12801 — 12850	1886	2675	3095	3457	3803
12851 — 12900	1891	2682	3104	3467	3813
12901 — 12950	1896	2690	3112	3476	3824
12951 — 13000	1902	2697	3121	3486	3834
13001 — 13050	1907	2704	3129	3495	3845
13051 — 13100	1912	2712	3138	3505	3855
13101 — 13150	1917	2719	3146	3515	3866
13151 — 13200	1922	2727	3155	3524	3877
13201 — 13250	1928	2734	3164	3534	3887
13251 — 13300	1933	2741	3172	3543	3898
13301 — 13350	1938	2749	3181	3553	3908
13351 — 13400	1943	2756	3189	3562	3919
13401 — 13450	1948	2764	3198	3572	3929

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
13451 — 13500	1953	2769	3204	3579	3937
13501 — 13550	1956	2775	3210	3586	3945
13551 — 13600	1960	2780	3216	3593	3952
13601 — 13650	1964	2785	3222	3599	3959
13651 — 13700	1968	2791	3228	3606	3967
13701 — 13750	1972	2796	3235	3613	3974
13751 — 13800	1976	2802	3241	3620	3982
13801 — 13850	1980	2807	3247	3626	3989
13851 — 13900	1984	2812	3253	3633	3997
13901 — 13950	1988	2818	3259	3640	4004
13951 — 14000	1991	2823	3265	3647	4011
14001 — 14050	1995	2828	3271	3653	4019
14051 — 14100	1999	2834	3277	3660	4026
14101 — 14150	2003	2839	3283	3667	4034
14151 — 14200	2007	2844	3289	3674	4041
14201 — 14250	2011	2850	3295	3681	4049
14251 — 14300	2015	2855	3301	3687	4056
14301 — 14350	2019	2861	3307	3694	4063
14351 — 14400	2023	2866	3313	3701	4071
14401 — 14450	2026	2871	3319	3708	4078
14451 — 14500	2030	2877	3325	3714	4086
14501 — 14550	2034	2882	3331	3721	4093
14551 — 14600	2038	2887	3337	3728	4101
14601 — 14650	2042	2893	3343	3735	4108
14651 — 14700	2046	2898	3349	3741	4115
14701 — 14750	2050	2904	3355	3748	4123
14751 — 14800	2054	2909	3362	3755	4130
14801 — 14850	2058	2914	3368	3762	4138
14851 — 14900	2061	2920	3374	3768	4145
14901 — 14950	2065	2925	3380	3775	4153
14951 — 15000	2069	2930	3386	3782	4160
15001 — 15050	2073	2936	3392	3789	4167
15051 — 15100	2077	2941	3398	3795	4175
15101 — 15150	2081	2947	3404	3802	4182
15151 — 15200	2085	2952	3410	3809	4190
15201 — 15250	2089	2957	3416	3816	4197
15251 — 15300	2093	2963	3422	3822	4205
15301 — 15350	2096	2968	3428	3829	4212
15351 — 15400	2100	2973	3434	3836	4219
15401 — 15450	2104	2979	3440	3843	4227
15451 — 15500	2108	2984	3446	3849	4234



Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
15501 — 15550	2112	2989	3452	3856	4242
15551 — 15600	2116	2995	3458	3863	4249
15601 — 15650	2120	3000	3464	3870	4257
15651 — 15700	2124	3006	3470	3876	4264
15701 — 15750	2128	3011	3476	3883	4271
15751 — 15800	2131	3016	3482	3890	4279
15801 — 15850	2135	3022	3488	3897	4286
15851 — 15900	2139	3027	3495	3903	4294
15901 — 15950	2143	3032	3501	3910	4301
15951 — 16000	2147	3038	3507	3917	4309
16001 — 16050	2151	3043	3513	3924	4316
16051 — 16100	2155	3049	3519	3930	4323
16101 — 16150	2159	3054	3525	3937	4331
16151 — 16200	2163	3059	3531	3944	4338
16201 — 16250	2166	3065	3537	3951	4346
16251 — 16300	2170	3070	3543	3957	4353
16301 — 16350	2174	3075	3549	3964	4361
16351 — 16400	2178	3081	3555	3971	4368
16401 — 16450	2182	3086	3561	3978	4375
16451 — 16500	2186	3091	3567	3984	4383
16501 — 16550	2190	3097	3573	3991	4390
16551 — 16600	2194	3102	3579	3998	4398
16601 — 16650	2198	3108	3585	4005	4405
16651 — 16700	2201	3113	3591	4011	4413
16701 — 16750	2205	3118	3597	4018	4420
16751 — 16800	2209	3124	3603	4025	4427
16801 — 16850	2213	3129	3609	4032	4435
16851 — 16900	2217	3134	3615	4038	4442
16901 — 16950	2221	3140	3622	4045	4450
16951 — 17000	2225	3145	3628	4052	4457
17001 — 17050	2229	3151	3634	4059	4465
17051 — 17100	2233	3156	3640	4065	4472
17101 — 17150	2236	3161	3646	4072	4479
17151 — 17200	2240	3167	3652	4079	4487
17201 — 17250	2244	3172	3658	4086	4494
17251 — 17300	2248	3177	3664	4093	4502
17301 — 17350	2252	3183	3670	4099	4509
17351 — 17400	2256	3188	3676	4106	4517
17401 — 17450	2260	3194	3682	4113	4524
17451 — 17500	2264	3199	3688	4120	4531
17501 — 17550	2268	3204	3694	4126	4539

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
17551 — 17600	2271	3210	3700	4133	4546
17601 — 17650	2275	3215	3706	4140	4554
17651 — 17700	2279	3220	3712	4147	4561
17701 — 17750	2283	3226	3718	4153	4569
17751 — 17800	2287	3231	3724	4160	4576
17801 — 17850	2291	3236	3730	4167	4583
17851 — 17900	2295	3242	3736	4174	4591
17901 — 17950	2299	3247	3742	4180	4598
17951 — 18000	2303	3253	3748	4187	4606
18001 — 18050	2306	3258	3755	4194	4613
18051 — 18100	2310	3263	3761	4201	4621
18101 — 18150	2314	3269	3767	4207	4628
18151 — 18200	2318	3274	3773	4214	4635
18201 — 18250	2322	3279	3779	4221	4643
18251 — 18300	2326	3285	3785	4228	4650
18301 — 18350	2330	3290	3791	4234	4658
18351 — 18400	2334	3296	3797	4241	4665
18401 — 18450	2338	3301	3803	4248	4673
18451 — 18500	2341	3306	3809	4255	4680
18501 — 18550	2345	3312	3815	4261	4687
18551 — 18600	2349	3317	3821	4268	4695
18601 — 18650	2353	3322	3827	4275	4702
18651 — 18700	2357	3328	3833	4282	4710
18701 — 18750	2361	3333	3839	4288	4717
18751 — 18800	2365	3339	3845	4295	4725
18801 — 18850	2369	3344	3851	4302	4732
18851 — 18900	2373	3349	3857	4309	4740
18901 — 18950	2376	3355	3863	4315	4747
18951 — 19000	2380	3360	3869	4322	4754
19001 — 19050	2384	3365	3875	4329	4762
19051 — 19100	2388	3371	3882	4336	4769
19101 — 19150	2392	3376	3888	4342	4777
19151 — 19200	2396	3381	3894	4349	4784
19201 — 19250	2400	3387	3900	4356	4792
19251 — 19300	2404	3392	3906	4363	4799
19301 — 19350	2408	3398	3912	4369	4806
19351 — 19400	2411	3403	3918	4376	4814
19401 — 19450	2415	3408	3924	4383	4821
19451 — 19500	2419	3414	3930	4390	4829
19501 — 19550	2423	3419	3936	4396	4836
19551 — 19600	2427	3424	3942	4403	4844

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
19601 — 19650	2431	3430	3948	4410	4851
19651 — 19700	2435	3435	3954	4417	4858
19701 — 19750	2439	3441	3960	4423	4866
19751 — 19800	2443	3446	3966	4430	4873
19801 — 19850	2446	3451	3972	4437	4881
19851 — 19900	2450	3457	3978	4444	4888
19901 — 19950	2454	3462	3984	4450	4896
19951 — 20000	2458	3467	3990	4457	4903
20001 — 20050	2462	3473	3996	4464	4910
20051 — 20100	2466	3478	4002	4471	4918
20101 — 20150	2470	3483	4009	4477	4925
20151 — 20200	2474	3489	4015	4484	4933
20201 — 20250	2478	3494	4021	4491	4940
20251 — 20300	2481	3500	4027	4498	4948
20301 — 20350	2485	3505	4033	4505	4955
20351 — 20400	2489	3510	4039	4511	4962
20401 — 20450	2493	3516	4045	4518	4970
20451 — 20500	2497	3521	4051	4525	4977
20501 — 20550	2501	3526	4057	4532	4985
20551 — 20600	2505	3532	4063	4538	4992
20601 — 20650	2509	3537	4069	4545	5000
20651 — 20700	2513	3543	4075	4552	5007
20701 — 20750	2516	3548	4081	4559	5014
20751 — 20800	2520	3553	4087	4565	5022
20801 — 20850	2524	3559	4093	4572	5029
20851 — 20900	2528	3564	4099	4579	5037
20901 — 20950	2532	3569	4105	4586	5044
20951 — 21000	2536	3575	4111	4592	5052
21001 — 21050	2540	3580	4117	4599	5059
21051 — 21100	2544	3586	4123	4606	5066
21101 — 21150	2548	3591	4129	4613	5074
21151 — 21200	2551	3596	4135	4619	5081
21201 — 21250	2555	3602	4142	4626	5089
21251 — 21300	2559	3607	4148	4633	5096
21301 — 21350	2563	3612	4154	4640	5104
21351 — 21400	2567	3618	4160	4646	5111
21401 — 21450	2571	3623	4166	4653	5118
21451 — 21500	2575	3628	4172	4660	5126
21501 — 21550	2579	3634	4178	4667	5133
21551 — 21600	2583	3639	4184	4673	5141
21601 — 21650	2586	3645	4190	4680	5148

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
21651 — 21700	2590	3650	4196	4687	5156
21701 — 21750	2594	3655	4202	4694	5163
21751 — 21800	2598	3661	4208	4700	5170
21801 — 21850	2602	3666	4214	4707	5178
21851 — 21900	2606	3671	4219	4712	5183
21901 — 21950	2610	3676	4224	4717	5188
21951 — 22000	2614	3681	4228	4722	5193
22001 — 22050	2617	3685	4233	4726	5197
22051 — 22100	2621	3690	4238	4731	5202
22101 — 22150	2625	3695	4242	4736	5207
22151 — 22200	2629	3700	4247	4741	5212
22201 — 22250	2633	3705	4252	4745	5216
22251 — 22300	2637	3709	4257	4750	5221
22301 — 22350	2641	3714	4261	4755	5226
22351 — 22400	2644	3719	4266	4759	5231
22401 — 22450	2648	3724	4271	4764	5235
22451 — 22500	2652	3729	4275	4769	5240
22501 — 22550	2656	3733	4280	4774	5245
22551 — 22600	2660	3738	4285	4778	5250
22601 — 22650	2664	3743	4289	4783	5254
22651 — 22700	2668	3748	4294	4788	5259
22701 — 22750	2671	3753	4299	4792	5264
22751 — 22800	2675	3757	4303	4797	5269
22801 — 22850	2679	3762	4308	4802	5273
22851 — 22900	2683	3767	4313	4807	5278
22901 — 22950	2687	3772	4317	4811	5283
22951 — 23000	2691	3777	4322	4816	5288
23001 — 23050	2695	3781	4327	4821	5292
23051 — 23100	2698	3786	4332	4825	5297
23101 — 23150	2702	3791	4336	4830	5302
23151 — 23200	2706	3796	4341	4835	5307
23201 — 23250	2710	3801	4346	4840	5311
23251 — 23300	2714	3805	4350	4844	5316
23301 — 23350	2718	3810	4355	4849	5321
23351 — 23400	2722	3815	4360	4854	5326
23401 — 23450	2725	3820	4364	4859	5330
23451 — 23500	2729	3825	4369	4863	5335
23501 — 23550	2733	3829	4374	4868	5340
23551 — 23600	2737	3834	4378	4873	5345
23601 — 23650	2741	3839	4383	4877	5349
23651 — 23700	2745	3844	4388	4882	5354

Combined or Individual Adjusted Net Income (see 1 and 2 above)	One Child	Two Children	Three Children	Four Children	Five or More Children
23701 — 23750	2749	3849	4392	4887	5359
23751 — 23800	2752	3853	4397	4892	5364
23801 — 23850	2756	3858	4402	4896	5369
23851 — 23900	2760	3863	4407	4901	5373
23901 — 23950	2764	3868	4411	4906	5378
23951 — 24000	2768	3873	4416	4910	5383
24001 — 24050	2772	3877	4421	4915	5388
24051 — 24100	2776	3882	4425	4920	5392
24101 — 24150	2779	3887	4430	4925	5397
24151 — 24200	2783	3892	4435	4929	5402
24201 — 24250	2787	3897	4439	4934	5407
24251 — 24300	2791	3901	4444	4939	5411
24301 — 24350	2795	3906	4449	4943	5416
24351 — 24400	2799	3911	4453	4948	5421
24401 — 24450	2803	3916	4458	4953	5426
24451 — 24500	2806	3921	4463	4958	5430
24501 — 24550	2810	3925	4467	4962	5435
24551 — 24600	2814	3930	4472	4967	5440
24601 — 24650	2818	3935	4477	4972	5445
24651 — 24700	2822	3940	4482	4976	5449
24701 — 24750	2826	3945	4486	4981	5454
24751 — 24800	2830	3949	4491	4986	5459
24801 — 24850	2833	3954	4496	4991	5464
24851 — 24900	2837	3959	4500	4995	5468
24901 — 24950	2841	3964	4505	5000	5473
24951 — 25000	2845	3969	4510	5005	5478

[Court Order March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; September 3, 2021, effective January 1, 2022]

**Rule 9.27 Child Support Guidelines Worksheets.**  
**Rule 9.27 — Form 1: Child Support Guidelines Worksheet.**

**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:**

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

**B. Federal Tax Deduction:**

Gross annual taxable income (\$ _____ untaxed)	\$ _____
less ½ self employment (FICA) tax	< _____ >
less federal adjustments to income	< _____ >
less personal exemptions: self + _____ (list number of dependents claimed)	< _____ >
less standard deduction	
single <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 ½ 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. Health insurance premium costs for other children not in the pending matter (See rule 9.5(2)(f).)	_____ < _____ >
4. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.	_____ < _____ >
5. Deduction for _____ additional qualified dependents	_____ < _____ >
6. If a custodial parent, Petitioner’s child care expenses (No deduction allowed if variance granted under rule 9.11A.)	\$ _____
less federal child care tax credit	< _____ >
less state child care tax credit	< _____ >
less third party reimbursements	< _____ >

Actual child care expenses, as defined in rule 9.11A.

< \_\_\_\_\_ >

**Preliminary Net Annual Income**

\$ \_\_\_\_\_

**Preliminary Average Monthly Income of Petitioner**

\$ \_\_\_\_\_

7. Monthly cash medical support ordered in this pending action

< \_\_\_\_\_ >

**Adjusted Net Monthly Income of Petitioner** (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:**

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

**B. Federal Tax Deduction:**

Gross annual taxable income (_____ untaxed)	\$ _____
less ½ self employment (FICA) tax	< _____ >
less federal adjustments to income	< _____ >
less personal exemptions: self + _____ (list number of dependents claimed)	< _____ >
less standard deduction	< _____ >
single <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 ½ 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. Health insurance premium costs for other children not in the pending matter (See rule 9.5(2)(f).)	< _____ >
4. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.	< _____ >
5. Deduction for _____ additional qualified dependents	< _____ >
6. If a custodial parent, Respondent’s child care expenses (No deduction allowed if variance granted under rule 9.11A.)	\$ _____

less federal child care tax credit	< _____ >	
less state child care tax credit	< _____ >	
Actual child care expenses, as defined in rule 9.11A		< _____ >
<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. Allowable child(ren)'s portion of health insurance premium (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.)			\$ _____			
Guideline amount of cash medical support (if ordered)			\$ _____			

**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 \$50 for one child, \$75 for two children, or \$100 for three 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.)

	Petitioner CP 1		Respondent CP 2		Combined
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.	Allowable child(ren)'s portion of health insurance premium* (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 rule 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
 

Guideline amount of child support Petitioner	Guideline amount of child support Respondent	Net amount of child support after offset
\$ _____	\$ _____	\$ _____

**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)

[Report November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; November 16, 2018, effective January 1, 2019; September 3, 2021, effective January 1, 2022]

**Rule 9.27 — Form 2: *Child Support Guidelines Worksheet.***

**Form 2  
Child Support Guidelines Worksheet**

Date: \_\_\_\_\_

Case no.: _____	Dependents: _____
Docket no.: _____	
Name: _____	Name: _____
<input type="checkbox"/> Noncustodial Parent [NCP] <input type="checkbox"/> Custodial Parent [CP]	<input type="checkbox"/> Noncustodial Parent [NCP] <input type="checkbox"/> Custodial Parent [CP]
Method(s) used to determine income:	Method(s) used to determine income:
<input type="checkbox"/> Parent's financial statement/verified income	<input type="checkbox"/> Parent's financial statement/verified income
<input type="checkbox"/> Other sources	<input type="checkbox"/> Other sources
<input type="checkbox"/> CSS median income	<input type="checkbox"/> CSS median income

**I. Adjusted Net Monthly Income Computation**

	Custodial Parent*	Noncustodial Parent*
	(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. Health insurance premium costs for other children not in the pending matter ( <i>See</i> rule 9.5(2)(f).)	\$ _____	\$ _____
H. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter	\$ _____	\$ _____
I. Qualified additional dependent deductions	\$ _____	\$ _____
J. Actual child care expenses, as defined in rule 9.11A, for the custodial parent* (No deduction allowed if variance granted under rule 9.11A.)	\$ _____	\$ _____
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.)

	<b>Custodial Parent (CP)</b>		<b>Noncustodial Parent (NCP)</b>		<b>Combined</b>
	(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. Allowable child(ren)'s portion of health insurance premium (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 \$50 for one child, \$75 for two children, or \$100 for three 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.)

	CP 1	CP 2	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 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. Allowable child(ren)'s portion of health insurance premium* (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 rule 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	Guideline amount of child support	Net amount of child support for joint physical care after offset (line K)*
	(name) (CP 1 line J)*	(name) (CP 2 line J)*	
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

\*(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 Child Support Services prepared this form, CSS is not required to obtain signatures. This Child Support Guidelines Worksheet was prepared by:

\_\_\_\_\_  
(CSS Printed name)

Date: \_\_\_\_\_

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022; October 26, 2023]



**Rule 9.27 — Form 3: *Child Support Guidelines Financial Information Statement.***

**Form 3**  
***Child Support Financial Information Statement***

Case Identifying Information		
Full name (first, middle, last)		
County and court docket number	County,	No.
Children on this case (attach additional page if needed)	<i>Initials</i>	<i>Birth year</i>
Child 1		
Child 2		
Your marital status:	Single	Married
Income		
Are you now employed?	Yes	No
Are you self-employed?	Yes	No
Are you full- or part-time?	Full-time	Part-time
Are you salaried or hourly?	Salaried	Hourly
What is your pay rate?	\$ per hour / week / month / year	
How many hours do you work?	per week / month / year	
Do you earn overtime?	Yes	No
What is your overtime pay rate?	\$ per hour	
How many overtime hours do you work?	per week / month / year	
Do you receive regular bonuses or commissions?	Yes	No
In what amounts and how often?	\$ per week / month / year	
Do you have any second or part-time jobs?	Yes	No
What is your pay rate?	\$ per hour / week / month / year	
How many hours do you work?	per week / month / year	
Do you receive spousal support?	Yes	No
In what amounts and how often?	\$ per week / month / year	
Under what county and state court order?	County,	No.
Do you regularly receive any other monetary amounts?	Yes	No
From what sources?		
In what amounts and how often?	\$ per week / month / year	
Deductions		
Do you pay spousal support?	Yes	No
In what amounts and how often?	\$ per week / month / year	
Under what county and state court order?	County,	No.
Do you make mandatory pension contributions?	Yes	No
In what amounts and how often?	\$ per week / bi-week / month / year	
Do you pay mandatory occupational license fees?	Yes	No
In what amounts and how often?	\$ per week / bi-week / month / year	

Deductions (continued)		
Do you pay union dues?	Yes	No
In what amounts and how often?	\$ per week / bi-week / month / year	
Do you pay <i>ongoing</i> medical support for other minor children?	Yes	No
Which children? (initials and birth year only)		
In what amounts and how often?	\$ per week / month / year	
Under what county and state court order?	County,	No.
How much have you actually paid in last year?	\$	
Do you pay <i>ongoing</i> child support for other minor children?	Yes	No
Which children? (initials and birth year only)		
In what amounts and how often?	per week / month / year	
Under what county and state court order?	County,	No.
When was the order originally entered?		
How much have you actually paid in last year?	\$	
Do you pay child care expenses for this case's children?	Yes	No
In what amounts and how often?	\$ per week / month / year	
Other Children		
Do you have other minor children (not stepchildren)?	Yes	No
<i>Child's Initials</i> (attach additional page if needed)	<i>Child's birth year</i>	<i>Are you legally responsible? *</i>
Child 1:		
Child 2:		
* To be legally responsible means that you either (1) gave birth to the child, (2) adopted the child, (3) were married to the birth mother when the child was conceived or born, (4) executed a paternity affidavit, or (5) were found and ordered responsible in an administrative or judicial order.		
Health Insurance and Health Care Coverage Plans		
Do you have a health care coverage plan available?	Yes	No
What is the cost for just you? ( <i>single plan</i> )	\$ per week / bi-week / month	
What is the cost to cover additional people? ( <i>family plan</i> )	\$ per week / bi-week / month	
Does your plan cover other people?	Yes	No
<i>Including you</i> , how many people does your plan cover?		
Do you have the children enrolled in Hawki?	Yes	No
What is your total monthly Hawki premium?	\$	
Do you have the children enrolled in Medicaid?	Yes	No
Do you receive FIP or Medicaid?	Yes	No
Do you live with a child receiving FIP, Medicaid, or Hawki?	Yes	No

Pursuant to Iowa Code §622.1, I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the information provided on this form is true and correct to the best of my information and belief.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

[Court Order September 3, 2021, effective January 1, 2022; October 26, 2023]