CHAPTER 9
CHILD SUPPORT GUIDELINES

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 and effective January 1, 2026. The guidelines apply to cases pending January 1, 2026, 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; September 29, 2025, effective January 1, 2026]

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 Iowa Schedule of Basic Support Obligations in rule 9.26 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 when the obligated parent's income is in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is in Area B of the shaded area of the schedule, the guidelines 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; September 29, 2025, effective January 1, 2026]

Rule 9.4 Guidelines — rebuttable presumption. In ordering child support, the court should determine the amount of support specified by the guidelines. There is 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. 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; September 29, 2025, effective January 1, 2026]

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 are added to or subtracted from gross monthly income prior to the calculation 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 calculation 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 guidelines method).

b. State income tax (calculated pursuant to the guidelines 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.

9.5(3) *Items not deducted from income.* 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; September 29, 2025, effective January 1, 2026]

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

9.6(1) An unmarried parent is assigned either single or head of household filing status. Head of household filing status is 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 is assigned married filing separate status, except that a married parent will be treated as an unmarried parent under rule 9.6(1) or 9.6(3) when calculating temporary child support between parents married to each other.

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

9.6(5) Each parent is assigned one personal exemption for the parent. The custodial parent is 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 are 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 guidelines 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 calculation 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; September 29, 2025, effective January 1, 2026]

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) is:

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 must 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; September 29, 2025, effective January 1, 2026]

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:

Days	Credit
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 from rule 9.27 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; September 29, 2025, effective January 1, 2026]

Rule 9.11 Variance from guidelines. The court may not vary from the amount of child support or child care expense add-on 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; September 29, 2025, effective January 1, 2026]

Rule 9.11A Child care expense add-on. 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, this rule will apply when determining the child care expense add-on, if any, to the guideline amount of child support to account for the noncustodial parent's share of the child care expenses incurred by the custodial parent.

9.11A(1) *Child care expenses.* For purposes of this rule, "child care expenses" means actual, annualized child care expenses the custodial parent pays for the child(ren) in the pending matter, excluding any third party reimbursements and reduced by estimated state and federal child care tax credits, that are reasonably necessary to enable the parent to be employed, attend education or training activities, or conduct a job search.

a. State and federal child care tax credits will be estimated at 25% of the actual child care expenses incurred by the custodial parent up to the maximum expense limitation under federal law.

b. Because child care tax credits are inapplicable or nominal for low-income taxpayers, no estimated child care tax credit will be deducted for a custodial parent who has gross monthly income less than the following amounts: $3,750 for one child; $4,550 for two children; $5,000 for three children; $5,500 for four children; $6,250 for five children; and $6,900 for six or more children.

9.11A(2) *Presumption relating to child care expense add-on upon child's 13th birthday.* There is a rebuttable presumption that there will be no add-on for child care expenses attributable to a child upon the child's 13th birthday.

9.11A(3) *Child care expense add-on calculation.* Two calculations are required when determining the amount of the child care expense add-on.

a. In the first calculation, multiply the noncustodial parent's proportional share of income by the amount of child care expenses. For purposes of this subrule only, the noncustodial parent's proportional share of income is determined using the noncustodial parent's adjusted net monthly income less the amount of child support to be paid by the noncustodial parent in the pending matter.

b. In the second calculation, multiply the noncustodial parent's disposable income by .5 and then subtract the guideline amount of child support and any cash medical support to be paid in the pending matter as well as the full amount of any health insurance premiums actually paid by the noncustodial parent or that are expected to be paid by the noncustodial parent to comply with a health insurance order that will be entered in the pending matter. Health insurance provided by a stepparent will not be considered in this calculation. For purposes of this subrule only, "disposable income" means gross monthly income less the deductions in rules 9.5(2)(*a*) through (*c*).

c. The child care expense add-on is the lesser of the amount calculated under (*a*) or (*b*).

9.11A(4) *Order provisions.*

a. Any order containing a child care expense add-on must specify the amount of the basic support obligation calculated before the child care expense add-on, the amount of the child care expense add-on, the combined amount of the basic support obligation and the child care expense add-on, and the specific periodic payment date when the child care expense add-on will end. If the order does not specify otherwise, the child care expense add-on will automatically terminate upon the youngest child's 13th birthday.

b. When a child care expense add-on ends pursuant to the terms of the support order or pursuant to this subrule, support will automatically adjust to the amount of the basic support obligation without a child care expense add-on. If the order does not specify an adjustment date, the adjustment will be effective on the first date that the next periodic support payment becomes due after the youngest child's 13th birthday.

9.11A(5) *Substantial change in circumstances.* 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 child care expense add-on.

9.11A(6) *When rule 9.11A does not apply.* Rule 9.11A does not apply and a child care expense add-on will not be ordered when:

a. Pursuant to agreement of the parties, the noncustodial parent is ordered to make direct payments to the child care provider or to directly reimburse the custodial parent for the costs of child care, or the parties have otherwise expressly agreed on the payment of child care expenses.

b. The custodial parent fails to provide the necessary information to determine the amount of child care expenses.

c. There is an order for joint (equally shared) physical care, as child care expenses are to be allocated under rule 9.14(3).

d. The noncustodial parent's adjusted net monthly income is in an income range that correlates with the shaded area of the schedule in rule 9.26.

[Court Order July 20, 2017, effective January 1, 2018; September 3, 2021, effective January 1, 2022; September 29, 2025, effective January 1, 2026]

Rule 9.12 Medical support order.

9.12(1) *Medical support order required.* The court must enter an order for medical support as required by statute. For purposes of Iowa Code section 252E.1A, the Medical Support Table 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). If health care coverage is ordered, the reasonable cost amount calculated in rule 9.12(2) must be stated in the order. If cash medical support is ordered, it must be a sum certain dollar amount stated in the order and is an amount in addition to the child support amount.

9.12(2) *Calculating "reasonable cost" of health insurance.* Refer to the Medical Support 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."

9.12(3) *Calculating cash medical support.*

a. If neither parent has health insurance available at "reasonable cost," and if appropriate according to Iowa Code section 252E.1A, the court must order cash medical support.

b. Refer to the Medical Support 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.

c. For minimum orders in low-income Area A, cash medical support is not ordered.

d. Cash medical support is 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).

e. 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 Medical Support Table in rule 9.12(4), whichever is less.

f. 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
0-1250	**Area A: Minimum order** 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.				
Shaded portion of **Area B** Starting at 1,251 up to: 1800 for 1 child; 2200 for 2 children; 2550 for 3 children; 2550 for 4 children; 2650 for 5+ children	**Area B: Shaded area of the schedule** Provide health insurance if available at reasonable cost. Find the box for the parent's preliminary net income and number of children. Multiple 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).				
1251 - 1300	2.0%	2.0%	1.0%	1.0%	1.0%
1301 - 1350	2.0%	2.0%	1.0%	1.0%	1.0%
1351 - 1400	2.0%	2.0%	2.0%	1.0%	1.0%
1401 - 1450	2.5%	2.0%	2.0%	1.0%	1.0%
1451 - 1500	3.0%	2.0%	2.0%	2.0%	1.0%
1501 - 1550	3.0%	2.0%	2.0%	2.0%	2.0%
1551 - 1600	3.5%	2.0%	2.0%	2.0%	2.0%
1601 - 1650	4.0%	2.5%	2.0%	2.0%	2.0%
1651 - 1700	4.0%	3.0%	2.0%	2.0%	2.0%
1701 - 1750	4.5%	3.0%	2.5%	2.0%	2.0%
1751 - 1800	5.0%	3.0%	3.0%	2.5%	2.0%
1801 - 1850	5.0%	3.0%	3.0%	3.0%	2.0%
1851 - 1900	5.0%	3.0%	3.0%	3.0%	2.5%
1901 - 1950	5.0%	3.5%	3.0%	3.0%	3.0%
1951 - 2000	5.0%	4.0%	3.0%	3.0%	3.0%
2001 - 2050	5.0%	4.0%	3.0%	3.0%	3.0%
2051 - 2100	5.0%	4.0%	3.5%	3.0%	3.0%
2101 - 2150	5.0%	4.5%	4.0%	3.0%	3.0%
2151 - 2200	5.0%	5.0%	4.0%	3.0%	3.0%
2201 - 2250	5.0%	5.0%	4.0%	3.5%	3.0%
2251 - 2300	5.0%	5.0%	4.0%	4.0%	3.0%
2301 - 2350	5.0%	5.0%	4.0%	4.0%	3.5%
2351 - 2400	5.0%	5.0%	4.0%	4.0%	4.0%
2401 - 2450	5.0%	5.0%	5.0%	4.0%	4.0%
2451 - 2500	5.0%	5.0%	5.0%	4.0%	4.0%
2501 - 2550	5.0%	5.0%	5.0%	4.0%	4.0%
2551 - 2600	5.0%	5.0%	5.0%	5.0%	4.0%
2601 - 2650	5.0%	5.0%	5.0%	5.0%	4.0%
Area C: Nonshaded area of the Schedule Provide health insurance if available at reasonable cost. For parents with these preliminary net monthly incomes, multiply gross income by 5% 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).					
2651 - 30,000	5.0%	5.0%	5.0%	5.0%	5.0%

9.12(5) *Uncovered medical expenses.* For purposes of this rule, "uncovered medical expenses" means all medical expenses for the child(ren) not paid by insurance.

a. In cases of joint physical care, the parents will share all uncovered medical expenses in proportion to the parents' respective net incomes.

b. 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.

c. For purposes of this rule, medical expenses include, but are not 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.

d. Uncovered medical expenses are not to be deducted in arriving at net income.

e. Rule 9.12(5) will not apply when the support payee is a nonparent caretaker and only one parent is joined as a party to the pending action.

f. Any variance from rule 9.12(5) must be supported by written findings in accordance with rule 9.11.

[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; September 29, 2025, effective January 1, 2026]

Rule 9.13 Stipulation for child and medical support — court review. A stipulation of the parties establishing child support and medical support must 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 must 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; September 29, 2025, effective January 1, 2026]

Rule 9.14 Method of calculation. To compute the guidelines amount of child support, first compute the adjusted net monthly income, then proceed to either the Basic Method of Child Support grid in rule 9.14(2) or the Joint (Equally Shared) Physical Care Method of Child Support Calculation grid in rule 9.14(3), 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) *Adjusted net monthly income calculation.* The steps to arrive at the adjusted net monthly income are shown below in the Adjusted Net Monthly Income Calculation grid.

Adjusted Net Monthly Income Calculation				
			Custodial Parent* ______ **(name)**	**Noncustodial Parent*** ______ **(name)**
A.	Gross monthly income (Does not include public assistance payments, the Earned Income Tax Credit, or child support payments.) Gross income is 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 shall 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.	Preliminary net income for each parent (Line A. minus lines B. through I. for each parent.) (Preliminary net income is used to determine medical support under rule 9.12.)		$	$
	K.	If ordered in this pending matter, cash medical support as determined in rule 9.12.	$	$
L.	Adjusted net monthly income (Line J. minus line K.) (Adjusted net monthly income is used to calculate the guidelines amount of child support. Enter each parent's amount from line M. on either line A. of the Basic Method of Child Support Calculation or line A. of the Joint [Equally Shared] Physical Care Method of Child Support Calculation as appropriate.)		$	$

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

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

Basic Method of Child Support Computation				
		Custodial Parent (CP) ________ (name)	Noncustodial Parent (NCP) ________ (name)	Combined
A.	Adjusted net monthly income	$	$	$
B.	Proportional share of income	%	%	100%
C.	Number of children for whom support is sought			
D.	**Low-Income:** Basic support obligation using only NCP's adjusted net monthly income (Only if NCP's income is in shaded Area A or B.) • If NCP's income is in shaded **Area A**, 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. • If NCP's income is in shaded **Area B**, use only NCP's income to find the basic support amount. Enter it on this line. Go to line E. • If the NCP's income is in nonshaded **Area C**, enter N/A on this line. Go to line E.		$	
E.	Basic support obligation when using **combined** adjusted net monthly income for NCP incomes in **Area B** or **Area C** (Use the line A combined income amount to find the basic support amount from the Schedule of Basic Support Obligations.)			$
F.	Each parent's share of the basic support obligation when using **combined** incomes (Each parent's line B x line E.)	$	$	
G.	NCP's basic support obligation before health insurance • If NCP's income is in shaded **Area B**, enter the lower amount from line D or NCP's line F. • If NCP's income is in the nonshaded **Area C** of the schedule, use the amount from NCP's line F.		$	

H.	**Allowable child(ren)'s portion of health insurance premium** (Enter the amount calculated pursuant to rule 9.14(5).) • If health insurance is being ordered, and the basic support obligation on line G falls in **Area B** or in nonshaded **Area C** of the schedule, enter the cost under the parent being ordered to provide it. • If neither parent has health insurance available at reasonable cost, enter N/A for each parent on this line. • If the basic support obligation on line G falls within low-income **Area A** of the shaded area of the schedule, enter N/A for each parent on this line. • For stepparent-provided insurance, *see* rule 9.14(5).	$	$	
I.	**Health insurance add-on or deduction from NCP's obligation—calculated below in 1. and 2.**			
	1. If the CP will be ordered to provide H.I.: a. CP's H.I. cost from line H = $___________ b. NCP's line B percentage = _______% c. Multiply CP's line H x NCP's line B = +$_______ (amount to add to NCP line G to get to line J)			
	2. If the NCP will be ordered to provide H.I.: a. NCP's H.I. cost from Line H = $___________ b. CP's Line B percentage = _______% c. Multiply NCP's Line H x CP's Line B = - $_______ (amount to subtract from NCP line G to get to line J)			
J.	**Guideline amount of child support for NCP** • If only CP provides H.I.: line G plus line I.1. • If only NCP provides H.I.: line G minus line I.2. • If both provide H.I.: line G plus line I.1 minus line I.2. • If neither parent provides H.I.: enter the amount from line G.		$	

	Extraordinary Visitation Credit (Only if court-ordered visitation exceeds 127 overnights per year.)			
K.	NCP's basic support obligation before health insurance (Amount from line G.)		$	
L.	Number of court-ordered visitation overnights with NCP			
M.	Extraordinary visitation credit percentage: If line 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.)		%	
N.	Extraordinary visitation credit (Multiply line K by line M.)		$	
O.	Guideline amount of child support (after credit for extraordinary visitation) (Line J minus line N.) (However, the guideline amount of supportmust not be less than $50 for one child, $75 for two children, or $100 for three or more children.)			

Child care expense add-on under rule 9.11A (from Child Care Add-On Calculation Grid) Itemization of NCP's combined support obligation				
P.	NCP's basic support obligation before the child care add-on. From line J. or line O., whichever is applicable.		$	
Q.	Amount of child care add-on to NCP's basic support obligation. Enter the lesser of NCP's line j. and line t. from Child Care Add-on Calculation Grid below.		$	
R.	Combined amount of NCP's basic support obligation and NCP's child care add-on. Line P. + Q.		$	
Child Care Add-On Calculation Grid under rule 9.11A(3):				
Calculation one: Proportional share of income.				
a.	Custodial parent's annualized child care expenses. (Excluding any third-party reimbursements).	$		
b.	Computation of estimated child care tax credit [Does not apply when CP's gross income is below applicable Rule 9.11A(1)(b) income threshold.] .25 x $_________ (child care expenses up to maximum eligible federal expense amount)	$		
c.	Net annualized child care expenses subject to apportionment. Line a. minus line b.	$		
d.	Net monthly child care expenses subject to apportionment. Line c. divided by 12.	$		
e.	NCP's adjusted net monthly income from line A.		$	
f.	NCP's guideline amount of support from line J. or line O., whichever is applicable.		$	
g.	NCP's modified adjusted net monthly income. Line e. minus line f.		$	
h.	Modified net monthly income. CP's line A. and NCP's line g.	$	$	
i.	Modified proportional share of income.	%	%	100%
j.	Each parent's proportional share of monthly child care expenses. Line d. x each parent's line i.	$	$	
Calculation two: Child care add-on cap based on 50% of NCP's disposable income.				
k.	NCP's gross monthly income from rule 9.14(1), line A.		$	
l.	NCP's Federal income tax from rule 9.14(1), line B.		$	
m.	NCP's State income tax from rule 9.14(1), line C.		$	
n.	NCP's Social Security and Medicare tax from rule 9.14(1), line D.		$	
o.	NCP's net disposable monthly income. Line k. minus lines l.-n.		$	
p.	50% of NCP's net disposable income subject to child care add-on limitation. Line o. x .5.		$	
q.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case. (Health insurance provided by a stepparent is not considered.)		$	
r.	Any cash medical support NCP will be ordered to pay in this action. From rule 9.14(1), line K.		$	
s.	NCP's guideline amount of support in this action. From line J. or line O., whichever is applicable.		$	
t.	Amount available for child care add-on after allowable deductions from 50% of disposable income. Line p. minus lines q.-s. (If a negative amount, enter $-0-).		$	

9.14(3) *Joint physical care.*

a. In cases of court-ordered joint (equally shared) physical care, child support is calculated as shown below in the Joint (Equally Shared) Physical Care Method of Child Support Calculation grid.

b. Offsetting each parent's guidelines amount of child support is a method of payment of each parent's guidelines amount of child support and the net difference is paid by the party with the higher child support obligation unless variance is warranted under rule 9.11.

c. 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.

Joint (Equally Shared) Physical Care Method of Child Support Computation				
		Custodial Parent 1 (CP 1) ________ **(name)**	**Custodial Parent 2 (CP 2)** ________ **(name)**	**Combined**
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).) (**Area A:** *The health insurance adjustment does not apply if either parent's net income on line A falls within the low-income shaded **Area A** of the Schedule of Basic Support Obligations. Enter N/A for each parent on this line. Do not complete line I.) (**Area B or C**: If the basic support obligation on Line G falls within **Area B** or **Area C**, 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 3. Multiply CP 1's cost x CP 2's line B =	Step 2. CP 2's line B percentage = ______% + $______ (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 3. Multiply CP 2's line H x CP 1's line B =	Step 2. CP 1's line B percentage = ______% + $ ______ (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.)	$	$	

9.14(4) *Split or divided physical care.* In the cases of court-ordered split or divided physical care, child support is 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 party with the higher child support obligation pays the net difference 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 must 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; September 29, 2025, effective January 1, 2026]

Rules 9.15 to **9.25** Reserved.

Rule 9.26 Child Support Guidelines Schedule.

Iowa 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 $1250) in accordance with the low-income adjustment.

   Area B: Two calculations are required in Area B of the low-income shaded area (between $1251 and $1800 for one child, between $1251 and $2200 for two children, between $1251 and $2550 for three children, between $1251 and $2550 for four children, and between $1251 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 $30,000, 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 $30,000.

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	83	109	111	112
201 - 300	62	92	118	121	125
301 - 400	68	100	127	132	137
401 - 500	73	108	136	143	150
501 - 600	79	116	145	154	162
601 - 700	85	125	154	164	174
701 - 800	91	133	163	175	187
801 - 850	97	141	172	186	199
851 - 900	103	150	181	197	212
901 - 950	108	158	190	207	224
951 - 1000	114	166	199	218	236
1001 - 1050	120	175	208	229	249
1051 - 1100	126	183	217	239	261
1101 - 1150	132	191	226	250	273
1151 - 1200	138	199	235	261	286
1201 - 1250	143	208	244	272	298

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
Area B - Low-Income Adjustment					
1251 - 1300	149	216	253	282	311
1301 - 1350	174	246	285	315	348
1351 - 1400	199	276	318	347	386
1401 - 1450	224	306	350	380	423
1451 - 1500	249	336	383	412	461
1501 - 1550	274	366	415	445	498
1551 - 1600	299	396	448	477	536
1601 - 1650	324	426	480	510	573
1651 - 1700	349	456	513	542	611
1701 - 1750	374	486	545	575	648
1751 - 1800	399	516	578	607	686
1801 - 1850	421	546	610	640	723
1851 - 1900	432	576	643	672	761
1901 - 1950	444	606	675	705	798
1951 - 2000	455	636	708	737	836
2001 - 2050	467	666	740	770	873
2051 - 2100	478	696	773	802	911
2101 - 2150	490	726	805	835	935
2151 - 2200	501	756	838	867	957
2201 - 2250	513	781	870	900	979
2251 - 2300	524	798	903	932	1001
2301 - 2350	536	816	935	965	1023
2351 - 2400	547	833	968	997	1045
2401 - 2450	559	851	1000	1030	1067
2451 - 2500	570	869	1033	1062	1089
2501 - 2550	582	886	1065	1086	1111
2551 - 2600	593	904	1092	1107	1133
2601 - 2650	605	921	1114	1129	1155

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
Area C - Non-Shaded Area					
2651 - 2700	616	939	1135	1150	1177
2701 - 2750	628	956	1156	1172	1199
2751 - 2800	640	974	1177	1193	1221
2801 - 2850	651	991	1198	1215	1243
2851 - 2900	663	1009	1220	1236	1265
2901 - 2950	674	1026	1241	1258	1287
2951 - 3000	686	1044	1262	1279	1309
3001 - 3050	697	1062	1283	1301	1331
3051 - 3100	709	1079	1304	1322	1353
3101 - 3150	720	1097	1326	1344	1375
3151 - 3200	732	1114	1347	1365	1397
3201 - 3250	743	1132	1368	1387	1419
3251 - 3300	755	1149	1389	1408	1441
3301 - 3350	766	1167	1410	1430	1463
3351 - 3400	778	1182	1428	1451	1485
3401 - 3450	789	1197	1445	1473	1507
3451 - 3500	801	1212	1463	1494	1529
3501 - 3550	812	1228	1480	1516	1551
3551 - 3600	824	1243	1498	1537	1573
3601 - 3650	835	1258	1515	1559	1595
3651 - 3700	847	1273	1532	1580	1617
3701 - 3750	858	1288	1550	1602	1639
3751 - 3800	870	1304	1567	1623	1661
3801 - 3850	881	1319	1585	1645	1683
3851 - 3900	892	1335	1604	1666	1705
3901 - 3950	903	1352	1624	1688	1727
3951 - 4000	913	1369	1644	1709	1749
4001 - 4050	923	1386	1664	1731	1771
4051 - 4100	934	1403	1684	1752	1793
4101 - 4150	944	1420	1705	1774	1815
4151 - 4200	955	1437	1725	1795	1837
4201 - 4250	965	1454	1745	1817	1859
4251 - 4300	975	1471	1765	1838	1881
4301 - 4350	986	1488	1785	1860	1903
4351 - 4400	995	1503	1802	1881	1925
4401 - 4450	1004	1516	1817	1903	1947
4451 - 4500	1012	1528	1832	1924	1969

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
4501 - 4550	1021	1541	1847	1946	1991
4551 - 4600	1029	1554	1862	1967	2013
4601 - 4650	1038	1566	1877	1989	2035
4651 - 4700	1046	1579	1892	2010	2057
4701 - 4750	1055	1592	1907	2032	2079
4751 - 4800	1063	1604	1922	2053	2101
4801 - 4850	1072	1617	1937	2075	2123
4851 - 4900	1079	1628	1950	2095	2145
4901 - 4950	1084	1636	1959	2113	2167
4951 - 5000	1089	1643	1967	2131	2189
5001 - 5050	1095	1651	1976	2149	2211
5051 - 5100	1100	1658	1984	2167	2233
5101 - 5150	1105	1666	1993	2185	2255
5151 - 5200	1110	1673	2001	2203	2277
5201 - 5250	1116	1681	2010	2220	2299
5251 - 5300	1121	1688	2018	2238	2321
5301 - 5350	1126	1696	2027	2256	2343
5351 - 5400	1131	1703	2035	2273	2365
5401 - 5450	1136	1708	2039	2278	2384
5451 - 5500	1141	1714	2044	2283	2402
5501 - 5550	1145	1719	2048	2288	2421
5551 - 5600	1150	1725	2053	2293	2440
5601 - 5650	1155	1730	2057	2298	2459
5651 - 5700	1159	1735	2061	2303	2478
5701 - 5750	1164	1741	2066	2308	2496
5751 - 5800	1169	1746	2070	2313	2515
5801 - 5850	1174	1752	2075	2317	2534
5851 - 5900	1178	1757	2079	2322	2553
5901 - 5950	1185	1767	2092	2337	2571
5951 - 6000	1191	1778	2107	2353	2589
6001 - 6050	1198	1789	2121	2370	2607
6051 - 6100	1204	1800	2136	2386	2625
6101 - 6150	1211	1811	2151	2402	2643
6151 - 6200	1217	1822	2165	2419	2661
6201 - 6250	1224	1834	2180	2435	2679
6251 - 6300	1231	1845	2195	2452	2697
6301 - 6350	1237	1856	2209	2468	2715
6351 - 6400	1244	1867	2224	2484	2733
6401 - 6450	1249	1874	2232	2493	2742
6451 - 6500	1253	1878	2236	2497	2747
6501 - 6550	1257	1883	2239	2501	2752
6551 - 6600	1261	1888	2243	2506	2756
6601 - 6650	1265	1892	2247	2510	2761
6651 - 6700	1269	1897	2251	2514	2765

Combined or Individual Adjusted Net Income (See 1 and 2 above.)			One Child	Two Children	Three Children	Four Children	Five or More Children
6701	-	6750	1273	1901	2254	2518	2770
6751	-	6800	1277	1906	2258	2522	2774
6801	-	6850	1281	1910	2262	2526	2779
6851	-	6900	1285	1915	2265	2530	2784
6901	-	6950	1289	1921	2271	2536	2790
6951	-	7000	1295	1928	2278	2544	2799
7001	-	7050	1300	1935	2285	2553	2808
7051	-	7100	1306	1943	2293	2561	2817
7101	-	7150	1311	1950	2300	2569	2826
7151	-	7200	1317	1957	2308	2578	2835
7201	-	7250	1323	1964	2315	2586	2844
7251	-	7300	1328	1972	2322	2594	2853
7301	-	7350	1334	1979	2330	2602	2863
7351	-	7400	1339	1986	2337	2611	2872
7401	-	7450	1345	1994	2345	2620	2882
7451	-	7500	1353	2006	2358	2634	2897
7501	-	7550	1362	2017	2371	2648	2913
7551	-	7600	1370	2029	2384	2663	2929
7601	-	7650	1378	2041	2397	2677	2945
7651	-	7700	1387	2052	2410	2691	2961
7701	-	7750	1395	2064	2422	2706	2976
7751	-	7800	1403	2075	2435	2720	2992
7801	-	7850	1411	2087	2448	2735	3008
7851	-	7900	1420	2099	2461	2749	3024
7901	-	7950	1428	2110	2474	2763	3040
7951	-	8000	1436	2122	2487	2778	3055
8001	-	8050	1444	2133	2500	2792	3071
8051	-	8100	1453	2145	2512	2806	3087
8101	-	8150	1461	2157	2525	2821	3103
8151	-	8200	1469	2168	2538	2835	3119
8201	-	8250	1476	2179	2551	2849	3134
8251	-	8300	1482	2188	2564	2864	3150
8301	-	8350	1488	2198	2577	2878	3166
8351	-	8400	1494	2208	2590	2893	3182
8401	-	8450	1500	2218	2603	2907	3198
8451	-	8500	1506	2228	2616	2922	3214
8501	-	8550	1512	2238	2629	2936	3230
8551	-	8600	1518	2248	2642	2951	3246
8601	-	8650	1524	2258	2655	2965	3262
8651	-	8700	1530	2268	2667	2980	3278
8701	-	8750	1536	2278	2680	2994	3293
8751	-	8800	1542	2288	2693	3008	3309
8851	-	8900	1554	2308	2719	3037	3341

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
8901 - 8950	1560	2318	2732	3052	3357
8951 - 9000	1566	2326	2742	3063	3370
9001 - 9050	1570	2333	2750	3071	3379
9051 - 9100	1575	2339	2757	3079	3387
9101 - 9150	1580	2346	2764	3087	3396
9151 - 9200	1584	2352	2771	3095	3405
9201 - 9250	1589	2359	2778	3103	3414
9251 - 9300	1594	2366	2786	3111	3423
9301 - 9350	1599	2372	2793	3120	3431
9351 - 9400	1603	2379	2800	3128	3440
9401 - 9450	1608	2385	2807	3136	3449
9451 - 9500	1613	2392	2814	3144	3458
9501 - 9550	1617	2398	2822	3152	3467
9551 - 9600	1622	2405	2829	3160	3476
9601 - 9650	1627	2411	2836	3168	3484
9651 - 9700	1632	2418	2843	3176	3493
9701 - 9750	1636	2425	2850	3184	3502
9751 - 9800	1643	2433	2859	3193	3512
9801 - 9850	1649	2441	2867	3202	3523
9851 - 9900	1655	2449	2875	3212	3533
9901 - 9950	1661	2457	2884	3221	3543
9951 - 10000	1667	2465	2892	3230	3553
10001 - 10050	1673	2473	2900	3239	3563
10051 - 10100	1679	2481	2908	3249	3574
10101 - 10150	1685	2489	2917	3258	3584
10151 - 10200	1691	2497	2925	3267	3594
10201 - 10250	1697	2505	2933	3277	3604
10251 - 10300	1703	2513	2942	3286	3614
10301 - 10350	1709	2521	2950	3295	3625
10351 - 10400	1715	2529	2958	3304	3635
10401 - 10450	1721	2537	2967	3314	3645
10451 - 10500	1727	2545	2975	3323	3655
10501 - 10550	1734	2554	2983	3332	3665
10551 - 10600	1740	2562	2991	3341	3676
10601 - 10650	1746	2570	3000	3351	3686
10651 - 10700	1752	2578	3008	3360	3696
10701 - 10750	1758	2586	3016	3369	3706
10751 - 10800	1762	2592	3022	3376	3713
10801 - 10850	1766	2597	3027	3381	3719
10851 - 10900	1770	2601	3032	3386	3725
10901 - 10950	1774	2606	3036	3391	3731
10951 - 11000	1778	2611	3041	3397	3736
11001 - 11050	1782	2616	3045	3402	3742
11051 - 11100	1786	2621	3050	3407	3748

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
11101 - 11150	1789	2626	3055	3412	3753
11151 - 11200	1793	2631	3059	3417	3759
11201 - 11250	1797	2635	3064	3422	3765
11251 - 11300	1801	2640	3069	3428	3770
11301 - 11350	1805	2645	3073	3433	3776
11351 - 11400	1809	2650	3078	3438	3782
11401 - 11450	1813	2655	3083	3443	3787
11451 - 11500	1816	2660	3087	3448	3793
11501 - 11550	1820	2665	3092	3454	3799
11551 - 11600	1824	2669	3096	3459	3805
11601 - 11650	1828	2674	3101	3464	3810
11651 - 11700	1832	2679	3106	3469	3816
11701 - 11750	1836	2684	3110	3474	3822
11751 - 11800	1840	2690	3116	3481	3829
11801 - 11850	1847	2700	3129	3495	3844
11851 - 11900	1854	2711	3141	3509	3860
11901 - 11950	1862	2722	3154	3523	3875
11951 - 12000	1869	2732	3166	3537	3890
12001 - 12050	1876	2743	3179	3551	3906
12051 - 12100	1883	2753	3191	3564	3921
12101 - 12150	1890	2764	3204	3578	3936
12151 - 12200	1897	2774	3216	3592	3951
12201 - 12250	1904	2785	3228	3606	3967
12251 - 12300	1912	2796	3241	3620	3982
12301 - 12350	1919	2806	3253	3634	3997
12351 - 12400	1926	2817	3266	3648	4013
12401 - 12450	1933	2827	3278	3662	4028
12451 - 12500	1940	2838	3291	3676	4043
12501 - 12550	1947	2849	3303	3690	4059
12551 - 12600	1954	2859	3316	3703	4074
12601 - 12650	1961	2870	3328	3717	4089
12651 - 12700	1969	2880	3340	3731	4104
12701 - 12750	1976	2891	3353	3745	4120
12751 - 12800	1983	2901	3365	3759	4135
12801 - 12850	1990	2912	3378	3773	4150
12851 - 12900	1997	2923	3390	3787	4166
12901 - 12950	2004	2933	3403	3801	4181
12951 - 13000	2011	2944	3415	3815	4196
13001 - 13050	2019	2954	3428	3829	4211
13051 - 13100	2026	2965	3440	3843	4227
13101 - 13150	2033	2975	3453	3856	4242
13151 - 13200	2040	2986	3465	3870	4257
13201 - 13250	2047	2997	3477	3884	4273
13251 - 13300	2054	3007	3490	3898	4288

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
13301 - 13350	2061	3016	3500	3909	4300
13351 - 13400	2066	3024	3508	3918	4310
13401 - 13450	2072	3031	3515	3927	4319
13451 - 13500	2078	3039	3523	3935	4329
13501 - 13550	2083	3046	3531	3944	4338
13551 - 13600	2089	3054	3539	3953	4348
13601 - 13650	2095	3061	3546	3961	4357
13651 - 13700	2100	3069	3554	3970	4367
13701 - 13750	2106	3076	3562	3978	4376
13751 - 13800	2112	3084	3569	3987	4386
13801 - 13850	2117	3091	3577	3996	4395
13851 - 13900	2123	3099	3585	4004	4405
13901 - 13950	2129	3106	3592	4013	4414
13951 - 14000	2135	3114	3600	4021	4424
14001 - 14050	2140	3121	3608	4030	4433
14051 - 14100	2146	3129	3616	4039	4442
14101 - 14150	2152	3137	3623	4047	4452
14151 - 14200	2157	3144	3631	4056	4461
14201 - 14250	2163	3152	3639	4064	4471
14251 - 14300	2169	3159	3646	4073	4480
14301 - 14350	2174	3167	3654	4082	4490
14351 - 14400	2180	3174	3662	4090	4499
14401 - 14450	2186	3182	3670	4099	4509
14451 - 14500	2191	3189	3677	4108	4518
14501 - 14550	2197	3197	3685	4116	4528
14551 - 14600	2203	3204	3693	4125	4537
14601 - 14650	2208	3212	3700	4133	4547
14651 - 14700	2214	3219	3708	4142	4556
14701 - 14750	2220	3227	3716	4151	4566
14751 - 14800	2226	3234	3724	4159	4575
14801 - 14850	2231	3242	3731	4168	4585
14851 - 14900	2237	3249	3739	4176	4594
14901 - 14950	2243	3257	3747	4185	4604
14951 - 15000	2248	3264	3754	4194	4613
15001 - 15050	2254	3272	3762	4202	4622
15051 - 15100	2260	3279	3770	4211	4632
15101 - 15150	2265	3287	3777	4219	4641
15151 - 15200	2271	3294	3785	4228	4651
15201 - 15250	2277	3302	3793	4237	4660
15251 - 15300	2282	3309	3801	4245	4670
15301 - 15350	2288	3317	3808	4254	4679
15351 - 15400	2293	3325	3818	4265	4691
15401 - 15450	2298	3334	3830	4278	4706
15451 - 15500	2303	3342	3841	4291	4720

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	2308	3351	3853	4304	4734
15551 - 15600	2313	3359	3865	4317	4748
15601 - 15650	2318	3368	3876	4330	4763
15651 - 15700	2323	3377	3888	4343	4777
15701 - 15750	2328	3385	3899	4355	4791
15751 - 15800	2333	3394	3911	4368	4805
15801 - 15850	2338	3402	3922	4381	4819
15851 - 15900	2343	3411	3934	4394	4834
15901 - 15950	2348	3420	3946	4407	4848
15951 - 16000	2353	3428	3957	4420	4862
16001 - 16050	2358	3437	3969	4433	4876
16051 - 16100	2363	3445	3980	4446	4891
16101 - 16150	2368	3454	3992	4459	4905
16151 - 16200	2373	3462	4004	4472	4919
16201 - 16250	2378	3471	4015	4485	4933
16251 - 16300	2383	3480	4027	4498	4948
16301 - 16350	2388	3488	4038	4511	4962
16351 - 16400	2393	3497	4050	4524	4976
16401 - 16450	2398	3505	4061	4537	4990
16451 - 16500	2403	3514	4073	4550	5004
16501 - 16550	2408	3523	4085	4562	5019
16551 - 16600	2413	3531	4096	4575	5033
16601 - 16650	2418	3540	4108	4588	5047
16651 - 16700	2423	3548	4119	4601	5061
16701 - 16750	2428	3557	4131	4614	5076
16751 - 16800	2433	3566	4142	4627	5090
16801 - 16850	2438	3574	4154	4640	5104
16851 - 16900	2443	3583	4166	4653	5118
16901 - 16950	2448	3591	4177	4666	5133
16951 - 17000	2453	3600	4189	4679	5147
17001 - 17050	2458	3608	4200	4692	5161
17051 - 17100	2463	3617	4212	4705	5175
17101 - 17150	2468	3626	4224	4718	5189
17151 - 17200	2473	3634	4235	4731	5204
17201 - 17250	2478	3643	4247	4744	5218
17251 - 17300	2483	3651	4258	4756	5232
17301 - 17350	2488	3660	4270	4769	5246
17351 - 17400	2493	3669	4281	4782	5261
17401 - 17450	2498	3677	4293	4795	5275
17451 - 17500	2503	3686	4305	4808	5289
17501 - 17550	2508	3694	4316	4821	5303
17551 - 17600	2513	3703	4328	4834	5318
17601 - 17650	2518	3712	4339	4847	5332

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
17651 - 17700	2523	3720	4351	4860	5346
17701 - 17750	2528	3729	4363	4873	5360
17751 - 17800	2533	3737	4374	4886	5374
17801 - 17850	2538	3746	4386	4899	5389
17851 - 17900	2543	3754	4397	4912	5403
17901 - 17950	2548	3763	4409	4925	5417
17951 - 18000	2553	3772	4420	4938	5431
18001 - 18050	2558	3780	4432	4951	5446
18051 - 18100	2563	3789	4444	4963	5460
18101 - 18150	2568	3797	4455	4976	5474
18151 - 18200	2573	3806	4467	4989	5488
18201 - 18250	2578	3815	4478	5002	5502
18251 - 18300	2583	3823	4490	5015	5517
18301 - 18350	2588	3832	4501	5028	5531
18351 - 18400	2593	3840	4513	5041	5545
18401 - 18450	2598	3849	4524	5053	5559
18451 - 18500	2603	3856	4532	5063	5569
18501 - 18550	2609	3864	4541	5072	5579
18551 - 18600	2614	3871	4549	5081	5590
18601 - 18650	2619	3878	4558	5091	5600
18651 - 18700	2624	3886	4566	5100	5610
18701 - 18750	2629	3893	4574	5110	5621
18751 - 18800	2635	3901	4583	5119	5631
18801 - 18850	2640	3908	4591	5128	5641
18851 - 18900	2645	3916	4600	5138	5652
18901 - 18950	2650	3923	4608	5147	5662
18951 - 19000	2655	3930	4616	5156	5672
19001 - 19050	2661	3938	4625	5166	5682
19051 - 19100	2666	3945	4633	5175	5693
19101 - 19150	2671	3953	4642	5185	5703
19151 - 19200	2676	3960	4650	5194	5713
19201 - 19250	2681	3967	4658	5203	5724
19251 - 19300	2686	3975	4667	5213	5734
19301 - 19350	2692	3982	4675	5222	5744
19351 - 19400	2697	3990	4683	5231	5755
19401 - 19450	2702	3997	4692	5241	5765
19451 - 19500	2707	4005	4700	5250	5775
19501 - 19550	2712	4012	4709	5260	5786
19551 - 19600	2718	4019	4717	5269	5796
19601 - 19650	2723	4027	4725	5278	5806
19651 - 19700	2728	4034	4734	5288	5816
19701 - 19750	2733	4042	4742	5297	5827
19751 - 19800	2738	4049	4751	5306	5837
19801 - 19850	2744	4056	4759	5316	5847

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
19851 - 19900	2749	4064	4767	5325	5858
19901 - 19950	2754	4071	4776	5335	5868
19951 - 20000	2759	4079	4784	5344	5878
20001 - 20050	2764	4086	4793	5353	5889
20051 - 20100	2769	4094	4801	5363	5899
20101 - 20150	2775	4101	4809	5372	5909
20151 - 20200	2780	4108	4818	5381	5920
20201 - 20250	2785	4116	4826	5391	5930
20251 - 20300	2790	4123	4834	5400	5940
20301 - 20350	2795	4131	4843	5410	5950
20351 - 20400	2801	4138	4851	5419	5961
20401 - 20450	2806	4145	4860	5428	5971
20451 - 20500	2811	4153	4868	5438	5981
20501 - 20550	2816	4160	4876	5447	5992
20551 - 20600	2821	4168	4885	5456	6002
20601 - 20650	2827	4175	4893	5466	6012
20651 - 20700	2832	4183	4902	5475	6023
20701 - 20750	2837	4190	4910	5484	6033
20751 - 20800	2842	4197	4918	5494	6043
20801 - 20850	2847	4205	4927	5503	6054
20851 - 20900	2853	4212	4935	5513	6064
20901 - 20950	2858	4220	4944	5522	6074
20951 - 21000	2863	4227	4952	5531	6084
21001 - 21050	2868	4234	4960	5541	6095
21051 - 21100	2873	4242	4969	5550	6105
21101 - 21150	2878	4249	4977	5559	6115
21151 - 21200	2884	4257	4986	5569	6126
21201 - 21250	2889	4264	4994	5578	6136
21251 - 21300	2894	4272	5002	5588	6146
21301 - 21350	2899	4279	5011	5597	6157
21351 - 21400	2904	4286	5019	5606	6167
21401 - 21450	2910	4294	5027	5616	6177
21451 - 21500	2915	4301	5036	5625	6188
21501 - 21550	2920	4309	5044	5634	6198
21551 - 21600	2925	4316	5053	5644	6208
21601 - 21650	2930	4323	5061	5653	6218
21651 - 21700	2936	4331	5069	5663	6229
21701 - 21750	2941	4338	5078	5672	6239
21751 - 21800	2946	4346	5086	5681	6249
21801 - 21850	2951	4353	5095	5691	6260
21851 - 21900	2956	4361	5103	5700	6270
21901 - 21950	2961	4368	5111	5709	6280
21951 - 22000	2967	4375	5120	5719	6291

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
22001 - 22050	2972	4383	5128	5728	6301
22051 - 22100	2977	4390	5137	5738	6311
22101 - 22150	2982	4398	5145	5747	6322
22151 - 22200	2987	4405	5153	5756	6332
22201 - 22250	2993	4412	5162	5766	6342
22251 - 22300	2998	4420	5170	5775	6352
22301 - 22350	3003	4427	5178	5784	6363
22351 - 22400	3008	4435	5187	5794	6373
22401 - 22450	3013	4442	5195	5803	6383
22451 - 22500	3019	4450	5204	5812	6394
22501 - 22550	3024	4457	5212	5822	6404
22551 - 22600	3029	4464	5220	5831	6414
22601 - 22650	3034	4472	5229	5841	6425
22651 - 22700	3039	4479	5237	5850	6435
22701 - 22750	3044	4487	5246	5859	6445
22751 - 22800	3050	4494	5254	5869	6456
22801 - 22850	3055	4501	5262	5878	6466
22851 - 22900	3060	4509	5271	5887	6476
22901 - 22950	3065	4516	5279	5897	6487
22951 - 23000	3070	4524	5288	5906	6497
23001 - 23050	3076	4531	5296	5916	6507
23051 - 23100	3081	4539	5304	5925	6517
23101 - 23150	3086	4546	5313	5934	6528
23151 - 23200	3091	4553	5321	5944	6538
23201 - 23250	3096	4561	5329	5953	6548
23251 - 23300	3102	4568	5338	5962	6559
23301 - 23350	3107	4576	5346	5972	6569
23351 - 23400	3112	4583	5355	5981	6579
23401 - 23450	3117	4590	5363	5991	6590
23451 - 23500	3122	4598	5371	6000	6600
23501 - 23550	3127	4605	5380	6009	6610
23551 - 23600	3133	4613	5388	6019	6621
23601 - 23650	3138	4620	5397	6028	6631
23651 - 23700	3143	4628	5405	6037	6641
23701 - 23750	3148	4635	5413	6047	6651
23751 - 23800	3153	4642	5422	6056	6662
23801 - 23850	3159	4650	5430	6066	6672
23851 - 23900	3164	4657	5439	6075	6682
23901 - 23950	3169	4665	5447	6084	6693
23951 - 24000	3174	4672	5455	6094	6703
24001 - 24050	3179	4679	5464	6103	6713
24051 - 24100	3185	4687	5472	6112	6724
24101 - 24150	3190	4694	5481	6122	6734
24151 - 24200	3195	4702	5489	6131	6744

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
24201 - 24250	3200	4709	5497	6140	6755
24251 - 24300	3205	4717	5506	6150	6765
24301 - 24350	3210	4724	5514	6159	6775
24351 - 24400	3216	4731	5522	6169	6785
24401 - 24450	3221	4739	5531	6178	6796
24451 - 24500	3226	4746	5539	6187	6806
24501 - 24550	3231	4754	5548	6197	6816
24551 - 24600	3236	4761	5556	6206	6827
24601 - 24650	3242	4769	5564	6215	6837
24651 - 24700	3247	4776	5573	6225	6847
24701 - 24750	3252	4783	5581	6234	6858
24751 - 24800	3257	4791	5590	6244	6868
24801 - 24850	3262	4798	5598	6253	6878
24851 - 24900	3268	4806	5606	6262	6889
24901 - 24950	3273	4813	5615	6272	6899
24951 - 25000	3278	4820	5623	6281	6909
25001 25050	3283	4828	5632	6290	6919
25051 - 25100	3288	4835	5640	6300	6930
25101 - 25150	3293	4843	5648	6309	6940
25151 - 25200	3299	4850	5657	6319	6950
25201 - 25250	3304	4858	5665	6328	6961
25251 - 25300	3309	4865	5673	6337	6971
25301 - 25350	3314	4872	5682	6347	6981
25351 - 25400	3319	4880	5690	6356	6992
25401 - 25450	3325	4887	5699	6365	7002
25451 - 25500	3330	4895	5707	6375	7012
25501 - 25550	3335	4902	5715	6384	7023
25551 - 25600	3340	4909	5724	6394	7033
25601 - 25650	3345	4917	5732	6403	7043
25651 - 25700	3351	4924	5741	6412	7053
25701 - 25750	3356	4932	5749	6422	7064
25751 - 25800	3361	4939	5757	6431	7074
25801 - 25850	3366	4947	5766	6440	7084
25851 - 25900	3371	4954	5774	6450	7095
25901 - 25950	3376	4961	5783	6459	7105
25951 - 26000	3382	4969	5791	6468	7115
26001 - 26050	3387	4976	5799	6478	7126
26051 - 26100	3392	4984	5808	6487	7136
26101 - 26150	3397	4991	5816	6497	7146
26151 - 26200	3402	4998	5825	6506	7157
26201 - 26250	3408	5006	5833	6515	7167
26251 - 26300	3413	5013	5841	6525	7177
26301 - 26350	3418	5021	5850	6534	7187

Combined or Individual Adjusted Net Income (See 1 and 2 above.)			One Child	Two Children	Three Children	Four Children	Five or More Children
26351	-	26400	3423	5028	5858	6543	7198
26401	-	26450	3428	5036	5866	6553	7208
26451	-	26500	3434	5043	5875	6562	7218
26501	-	26550	3436	5045	5878	6565	7222
26551	-	26600	3437	5046	5879	6566	7223
26601	-	26650	3438	5046	5879	6567	7224
26651	-	26700	3439	5047	5880	6568	7225
26701	-	26750	3440	5047	5881	6569	7226
26751	-	26800	3441	5048	5882	6570	7228
26801	-	26850	3442	5048	5883	6571	7229
26851	-	26900	3443	5049	5884	6573	7230
26901	-	26950	3444	5049	5885	6574	7231
26951	-	27000	3445	5049	5886	6575	7232
27001	-	27050	3446	5050	5887	6576	7233
27051	-	27100	3447	5050	5888	6577	7234
27101	-	27150	3448	5051	5889	6578	7235
27151	-	27200	3449	5051	5890	6579	7237
27201	-	27250	3450	5052	5891	6580	7238
27251	-	27300	3452	5052	5891	6581	7239
27301	-	27350	3453	5053	5892	6582	7240
27351	-	27400	3454	5053	5893	6583	7241
27401	-	27450	3455	5054	5894	6584	7242
27451	-	27500	3456	5054	5895	6585	7243
27501	-	27550	3457	5055	5896	6586	7244
27551	-	27600	3458	5055	5897	6587	7246
27601	-	27650	3459	5056	5898	6588	7247
27651	-	27700	3460	5056	5899	6589	7248
27701	-	27750	3461	5057	5900	6590	7249
27751	-	27800	3462	5057	5901	6591	7250
27801	-	27850	3463	5058	5902	6592	7251
27851	-	27900	3464	5058	5903	6593	7252
27901	-	27950	3465	5059	5903	6594	7254
27951	-	28000	3466	5059	5904	6595	7255
28001	-	28050	3467	5060	5905	6596	7256
28051	-	28100	3468	5060	5906	6597	7257
28101	-	28150	3469	5061	5907	6598	7258
28151	-	28200	3471	5061	5908	6599	7259
28201	-	28250	3472	5062	5909	6600	7260
28251	-	28300	3473	5062	5910	6601	7261
28301	-	28350	3474	5062	5911	6602	7263
28351	-	28400	3475	5063	5912	6603	7264
28401	-	28450	3476	5063	5913	6604	7265
28451	-	28500	3477	5064	5914	6605	7266
28501	-	28550	3478	5064	5914	6606	7267

Combined or Individual Adjusted Net Income (See 1 and 2 above.)			One Child	Two Children	Three Children	Four Children	Five or More Children
28551	-	28600	3479	5065	5915	6608	7268
28601	-	28650	3480	5065	5916	6609	7269
28651	-	28700	3481	5066	5917	6610	7271
28701	-	28750	3482	5066	5918	6611	7272
28751	-	28800	3483	5067	5919	6612	7273
28801	-	28850	3484	5067	5920	6613	7274
28851	-	28900	3485	5068	5921	6614	7275
28901	-	28950	3486	5068	5922	6615	7276
28951	-	29000	3487	5069	5923	6616	7277
29001	-	29050	3488	5069	5924	6617	7278
29051	-	29100	3490	5070	5925	6618	7280
29101	-	29150	3491	5070	5926	6619	7281
29151	-	29200	3492	5071	5926	6620	7282
29201	-	29250	3493	5071	5927	6621	7283
29251	-	29300	3494	5072	5928	6622	7284
29301	-	29350	3495	5072	5929	6623	7285
29351	-	29400	3496	5073	5930	6624	7286
29401	-	29450	3497	5073	5931	6625	7287
29451	-	29500	3498	5074	5932	6626	7289
29501	-	29550	3499	5074	5933	6627	7290
29551	-	29600	3500	5074	5934	6628	7291
29601	-	29650	3501	5075	5935	6629	7292
29651	-	29700	3502	5075	5936	6630	7293
29701	-	29750	3503	5076	5937	6631	7294
29751	-	29800	3504	5076	5938	6632	7295
29801	-	29850	3505	5077	5938	6633	7297
29851	-	29900	3506	5077	5939	6634	7298
29901	-	29950	3508	5078	5940	6635	7299
29951	-	30000	3509	5078	5941	6636	7300

[Court Order March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; September 3, 2021, effective January 1, 2022; September 29, 2025, effective January 1, 2026]

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 [ ] head of household [ ] married filing separate [ ] <________>
Net taxable income – federal $________
Federal tax liability (from tax table) <________>
Federal tax credit for dependent children +________
Final federal tax liability <________>

C. State Tax Deduction:

Gross annual taxable income $________
less ½ self employment (FICA) tax <________>
less state adjustments to income <________>
less federal tax liability (adjusted for dependent tax credit) <________>
less standard deduction
single [ ] head of household [ ] married filing separate [ ] <________>
Net taxable income – state $________
State tax liability (from tax table) $________
less personal and dependent credits <________>
plus school district surtax (______%)
Final state tax liability <________>

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income $________
Applicable rate (7.65% or 15.3%, as adjusted) x________%
Annual Social Security and Medicare tax liability or mandatory pension
(For employees not contributing to Social Security, mandatory pension deduction not to exceed the current Social Security and Medicare rate for employees.) <________>

E. Other Deductions (Annual):

1. Mandatory occupational license fees <________>
2. Union dues <________>
3. 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 <________>

Preliminary Net Annual Income $________
Preliminary Average Monthly Income of Petitioner $________

6. 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) (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 [ ] head of household [ ] married filing separate [ ] <________>

Net taxable income – federal $________

Federal tax liability (from tax table) <________>

Federal tax credit for dependent children +________

Final federal tax liability <________>

C. State Tax Deduction:

Gross annual taxable income $________

less ½ self employment (FICA) tax <________>

less state adjustments to income <________>

less federal tax liability (adjusted for dependent tax credit) <________>

less standard deduction

single [ ] head of household [ ] married filing separate [ ] <________>

Net taxable income – state $________

State tax liability (from tax table) $__________

less personal and dependent credits <__________>

plus school district surtax (_____%)

Final state tax liability <________>

D. Social Security and Medicare Tax / Mandatory Pension Deduction:

Annual earned income $________

Applicable rate (7.65% or 15.3%, as adjusted) x________%

Annual Social Security and Medicare tax liability or mandatory pension (For employees not contributing to Social Security, mandatory pension deduction not to exceed the current Social Security and Medicare rate for employees.) <________>

E. Other Deductions (Annual):

1. Mandatory occupational license fees <________>
2. Union dues <________>
3. 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 <________>

Preliminary Net Annual Income $________

Preliminary Average Monthly Income of Respondent $________

6. Monthly cash medical support ordered in this pending action <________>

Adjusted Net Monthly Income of Respondent (Preliminary average monthly income minus monthly cash medical support ordered in this action.) $ ________

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

	Custodial Parent (CP) [ ] Petitioner [ ] Respondent		Noncustodial Parent (NCP) [ ] Petitioner [ ] Respondent		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 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 75 for two children, or $100 for three or more children.) $________

III. b. Add-on for Child Care Expenses under rule 9.11A

(If applicable)

Itemization of NCP's combined support obligation

P. NCP's basic support obligation before child care add-on (Amount from line J. above [or line O., if applicable].) $________

Q. Amount of NCP's child care add-on
(Enter the lesser amount from NCP's line j or NCP's line u. below.) $________

R. Combined amount of NCP's basic support obligation
and NCP's child care add-on
(Line P. plus line Q.) $________

Calculation of Child Care Add-on

Calculation one: Proportional share of income

		CP	NCP	Combined
a.	CP's annualized child care expenses (Excluding third party reimbursements)	$________		
b.	Estimated child care tax credit N/A for incomes below rule 9.11A(1)(*b*) thresholds .25 x $_______ (child care expenses up to maximum eligible federal child care expense amount.)	$________		
c.	Net annualized child care expenses (Line a. minus line b.)	$________		
d.	Net monthly child care expenses subject to apportionment (Line c. divided by 12.)	$________		
e.	NCP's adjusted net monthly income (Amount from line A. above)		$________	
f.	NCP's guideline amount of support (Amount from line J. above [or line O., if applicable].)		$________	
g.	NCP's modified adjusted net monthly income (Line e. minus line f.)		$________	
h.	Modified net monthly income of each parent (CP's line A. and NCP's line g. above.)	$________	$________	
i.	Modified proportional share of income	________%	________%	100%
j.	Each parent's proportional share of child care expenses (Line d. times each parent's line i.)	$________	$________	

Calculation two: Child care add-on cap based on 50% of NCP's disposable income

k.	NCP's gross annual income (Amount from NCP's line I.A. or II.A. above.)	$________
l.	NCP's Federal income tax deduction (Amount from NCP's line I.B. or II.B. above.)	$________
m.	NCP's State income tax deduction (Amount from NCP's line I.C. or II.C. above.)	$________
n.	NCP's Social Security and Medicare tax deduction (Amount from NCP's line I.D. or II.D. above.)	$________
o.	NCP's net disposable annual income (Line k. minus lines l. through n.)	$________

p.	NCP's net disposable monthly income (Line o. divided by 12)	$__________
q.	50% of NCP's net disposable income subject to child care add-on limitation (Line p. times .5.)	$__________
r.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case	$__________
s.	Any cash medical support NCP will be ordered to pay in this action (From NCP's line I.E.6. or II.E.6. above.)	$__________
t.	NCP's guideline amount of support in this action (Amount from line J. above [or line O., if applicable].)	$__________
u.	Amount available for child care add-on after allowed deductions (Line q. minus lines r. through t. If a negative amount, enter $ 0.)	$__________

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
$________	$________	$________ per month

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; September 29, 2025, effective January 1, 2026]

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

Child Support Guidelines Worksheet
Form 2

Date:____________________

Case no.:__________________________ Dependents: ________________________________

Docket no.: _______________________

Name:___________________________________ Name: ____________________________________

( ) Noncustodial Parent [NCP]
( ) Custodial Parent [CP]

( ) Noncustodial Parent [NCP]
( ) Custodial Parent [CP]

Method(s) used to determine income:
( ) Parent's financial statement/verified income
( ) Other sources
( ) CSS median income

Method(s) used to determine income:
( ) Parent's financial statement/verified income
( ) Other sources
( ) CSS median income

I. Adjusted Net Monthly Income Computation

	Custodial Parent* _____________ (name)	Noncustodial Parent* _____________ (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 (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	$______________	$______________

J.	Preliminary net income for each parent (Line A. minus lines B. through I. for each parent.)	$________	$________
K.	Cash medical support, if ordered in this pending matter	$________	$________
L.	Adjusted net monthly income (Line J. minus line K.) (Amount used to calculate the guideline amount of child support.)	$________	$________

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

II. Calculation of the Guideline Amount of Support (If applicable.)

		Custodial Parent (CP) ______ (name)		Noncustodial Parent (NCP) ______ (name)		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 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. Add-on for Child Care Expenses under rule 9.11A
(If applicable)

Itemization of NCP's combined support obligation

P. NCP's basic support obligation before child care add-on
(Amount from line J. above [or line O., if applicable].) $________

Q. Amount of NCP's child care add-on
(Enter the lesser amount from NCP's line j. or
NCP's line t. below.) $________

R. Combined amount of NCP's basic support obligation
and NCP's child care add-on
(Line P. plus line Q.) $________

Calculation of Child Care Add-on

Calculation one: Proportional share of income

a. CP's annualized child care expenses
(Excluding third party reimbursements) $________

b. Estimated child care tax credit
N/A for incomes below rule 9.11A(1)(*b*)
thresholds .25 x $______ (child care
expenses up to maximum eligible
federal child care expense amount.) $________

c. Net annualized child care expenses
(Line a. minus line b.) $________

d. Net monthly child care expenses subject
to apportionment
(Line c. divided by 12.) $________

e. NCP's adjusted net monthly income
(Amount from line A. above) $________

f.	NCP's guideline amount of support (Amount from line J. above [or line O., if applicable].)		$________	
g.	NCP's modified adjusted net monthly income (Line e. minus line f.)		$________	
h.	Modified net monthly income of each parent (CP's line A. and NCP's line g. above.)	$________	$________	
i.	Modified proportional share of income	________%	________%	100%
j.	Each parent's proportional share of child care expenses (Line d. times each parent's line i.)	$________	$________	

Calculation two: Child care add-on cap based on 50% of NCP's disposable income

k.	NCP's gross monthly income (Amount from NCP's line I.A. above.)	$________
l.	NCP's Federal income tax deduction (Amount from NCP's line I.B. above.)	$________
m.	NCP's State income tax deduction (Amount from NCP's line I.C. above.)	$________
n.	NCP's Social Security and Medicare tax deduction (Amount from NCP's line I.D. above.)	$________
o.	NCP's net monthly disposable income (Line k. minus lines l. through n.)	$________
p.	50% of NCP's net disposable income subject to child care add-on limitation (Line o. times .5.)	$________
q.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case	$________
r.	Any cash medical support NCP will be ordered to pay in this action (From NCP's line I.K. above.)	$________
s.	NCP's guideline amount of support in this action (Amount from line J. above [or line O., if applicable].)	$________
t.	Amount available for child care add-on after allowed deductions (Line p. minus lines q. through s. If a negative amount, enter $-0-.)	$________

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% 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. Recommended amounts

V. a. Recommended Amount of Support $_________ per _________

V. b. Recommended Amount of Accrued Support $_________ (See attachment.)

VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes
(For cases with multiple children based on present income and applicable guidelines calculation method.)

VI. a. Basic Obligation (If applicable.)

Number of children	NCP's basic support obligation (NCP's line G.)*	Health insurance add-on or deduction (NCP's line I.)*	Extraordinary visitation credit (If applicable.) (Line N.)*	Guideline amount of child support (Line J. or O.)*
______	$_________	$_________	$_________	$_________
______	$_________	$_________	$_________	$_________
______	$_________	$_________	$_________	$_________
______	$_________	$_________	$_________	$_________
______	$_________	$_________	$_________	$_________

*(All line references are to Division II, Calculation of the Guideline Amount of Support section of the worksheet.)

VI. b. Joint (Equally Shared) Physical Care Obligation (If applicable.)

Number of children	Guideline amount of child support __________ (name) (CP 1 line J.)*	Guideline amount of child support __________ (name) (CP 2 line J.)*	Net amount of child support for joint physical care after offset (line K.)*
______	$_________	$_________	$_________
______	$_________	$_________	$_________
______	$_________	$_________	$_________
______	$_________	$_________	$_________
______	$_________	$_________	$_________

*(All line references are to Division III, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

VII. Qualified Additional Dependent Deduction (See guidelines for the definition of this term.)

Child's name	Whose child	Date of birth	Paternity Establishment Method: Court/ admin order	In court stmt & consent	Paternity affidavit	Child born during marriage

State of Iowa
ss:
County of __________________
I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date:________________________ ____________________________________

(Signature)

____
(Printed name)

The undersigned attorney for _______________________ hereby certifies that this Child Support Guidelines Worksheet was prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: ________________________ ____________________________________
(Attorney signature)

If 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; September 29, 2025, effective January 1, 2026]

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

Child Support Financial Information Statement
Form 3

Case Identifying Information (Mark correct answer.)		
Full Name (First, Middle, Last):		
County and court docket number:	County:	Number:
Children on this case (use Additional Information area if needed):	*Initials*	*Birth Year*
Child 1		
Child 2		
Child 3		
Child 4		
Child 5		
Your Marital Status:	Single	Married

Income (Mark correct answer.)		
Are you presently 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?		Hours per Week / Month / Year
Do you earn overtime?	Yes	No
What is your overtime pay rate?	$	per Hour
How much overtime do you work?		Hours 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?		Hours per Week / Month / Year
Do you *receive* spousal support?	Yes	No
In what amounts and how often?	$	per Week / Month / Year
Under what state and county court order?	State: County:	Number:
Do you regularly receive any other monetary amounts?	Yes	No
From what source? (*SSD / SSI / SSR / VA / Other*)		
In what amounts and how often?	$	per Week / Month / Year

Deductions (Mark correct answer.)		
Do you *pay* spousal support?	Yes	No
In what amounts and how often?	$ per Week / Month / Year	
Under what state and county court order?	State: County: Number:	
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	
Do you pay union dues?	Yes	No
In what amounts and how often?	$ per Week / Bi-Week / Month / Year	
Do you pay *ongoing* 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 state and county court order?	State: County: Number:	
How much have you actually paid in the last year?	$	
Do you pay *ongoing* 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 state and county court order?	State: County: Number:	
When was the order originally entered?		
How much have you actually paid in the last year?	$	
(Information about *ongoing* support orders for other minor children may be provided in the Additional Information area.)		

Other Children (Mark correct answer.)			
Do you have other minor children (not stepchildren)?	Yes	No	
Child's Initials (use Additional Information area if needed)	*Child's Birth Year*	*Are You Legally Responsible?* *	
Child 1:		Yes	No
Child 2:		Yes	No
* *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 / Health Care Coverage Plans (Mark correct answer.)		
Do you have a health care coverage plan available?	Yes	No
What is the cost for just you? (*single plan*)	$ per Week / Bi-Week / Month	
What is the cost to cover additional people? (*family plan*)	$ per Week / Bi-Week / Month	

Health Insurance / Health Care Coverage Plans, continued		
Are other people covered by the plan?	Yes	No
Including you, how many people are covered?		
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 reside with a child receiving FIP, Medicaid, or Hawki?	Yes	No

Child Care Expenses Reasonably Necessary to Work, Attend Schooling or Training, or Search for a Job			
Is there already a court order requiring you to pay a child care provider directly, or to reimburse the other parent for the costs of child care, or which otherwise addresses child care expenses?	Yes		No
Do you pay child care expenses for any child(ren) in this case? *(If No, do not complete the remaining questions in this section.)*	Yes		No
For which of the children in this case do you pay child care expenses? *(Enter child's initials only.)*			
For each of the children you have listed, check the box on this line if the child is under age 13.	☐	☐	☐
On a ***yearly*** basis, what do you pay out-of-pocket for child care for each child?	$	$	$
Do you receive any child care assistance for children in this case that reduces your out-of-pocket child care expenses? *(If Yes, answer the following question.)*	Yes		No
How much child care assistance do you receive on a ***yearly*** basis for the child(ren) in this case?	$		

Additional Information

Pursuant to Iowa Code § 622.1, Iowa R. Civ. P. 1.413(4), and the laws of the State of Iowa, I certify under penalty of perjury that the above information 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; September 29, 2025, effective January 1, 2026]