CHAPTER 9
CHILD SUPPORT GUIDELINES

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CHAPTER 9
CHILD SUPPORT GUIDELINES

Rule 9.1 Guidelines adopted. The supreme court has undertaken to prescribe uniform child support guidelines and criteria pursuant to the federal Family Support Act of 1988, Pub. L. No. 100-485 and Iowa Code section 598.21B. The child support guidelines contained in this chapter are hereby adopted, effective January 1, 2018. The guidelines shall apply to cases pending January 1, 2018.
[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]

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

Rule 9.3 Purpose.

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

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

a. In accordance with this objective, except as provided in (*b*), only the obligated parent's adjusted net income is used for incomes less than $1,151.00 in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is $1,151.00 or more but is in Area B of the shaded area of the schedule, the guideline amount of support is the lesser of the support calculated using only the obligated parent's adjusted net income as compared to the support calculated using the combined adjusted net incomes of both parents. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) Area C of the schedule.

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

Rule 9.4 Guidelines — rebuttable presumption. In ordering child support, the court should determine the amount of support specified by the guidelines. There shall be a rebuttable presumption that the amount of child support which would result from the application of the guidelines prescribed by the supreme court is the correct amount of child support to be awarded. That amount may be adjusted upward or downward, however, if the court finds such adjustment necessary to provide for the needs of the children or to do justice between the parties under the special circumstances of the case. 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]

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 traditional or rehabilitative spousal support payments to be received by a party in the pending matter and prior obligation traditional or rehabilitative spousal support payments actually received by a party pursuant to court order.

(1) If traditional or rehabilitative spousal support is to be paid in the pending matter, it will be determined first and added to the payee's income and deducted from the payor's income before child support is calculated.

(2) The payor of prior obligation spousal support will receive a reduction from income for traditional or rehabilitative spousal support actually paid pursuant to court order.

(3) Reimbursement spousal support shall not be added to the payee's income or deducted from the payor's income.

b. Gross monthly income does not include public assistance payments, the earned income tax credit, or child support payments a party receives.

c. Gross income from self-employment is self-employment gross income less reasonable business expenses.

d. To determine gross income, the court shall not impute income under rule 9.11 except:

(1) Pursuant to agreement of the parties, or

(2) Upon request of a party, and a written determination is made by the court under rule 9.11.

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

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

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

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

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

e. Union dues.

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

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

h. Prior obligation of child support actually paid pursuant to court or administrative order.

i. Qualified additional dependent deductions.

j. Actual child care expenses, as defined in rule 9.11A. This deduction is allowed regardless of whether a variance is granted under rule 9.11A.

Other items, such as credit union payments, charitable deductions, savings or thrift plans, and voluntary pension plans, are not to be deducted from a parent's income, since the needs of the children must have a higher priority than voluntary savings or payment of indebtedness.

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

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

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

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

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

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

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

If the amount of federal and/or state income tax actually paid by the parent differs substantially

from the amount(s) determined by the guideline method of computing taxes, the court may consider whether the difference is sufficient reason to adjust the child support under the criteria in rule 9.11. This rule does not preclude alternate methods of computation by the Child Support Recovery Unit 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]

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

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

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

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

9.7(4) By a child born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction.
[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

Rule 9.8 Deduction amount and use.

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

a. 8% of the parent's gross monthly income (to a maximum of $800 per month) for one (1) child.

b. 12% of the parent's gross monthly income (to a maximum of $1200 per month) for two (2) children.

c. 14% of the parent's gross monthly income (to a maximum of $1400 per month) for three (3) children.

d. 15% of the parent's gross monthly income (to a maximum of $1500 per month) for four (4) children.

e. 16% of the parent's gross monthly income (to a maximum of $1600 per month) for five (5) or more children.

9.8(2) The qualified additional dependent deduction can be used for the establishment of original orders or in proceedings to modify an existing order. However, the deduction cannot be used to affect the threshold determination of eligibility for a downward modification of an existing order. After the threshold determination has been met, the deduction shall be used in the determination of the net monthly income. A deduction may be taken for a prior obligation for support actually paid (rule 9.5(8)) or a qualified additional dependent deduction (rule 9.5(9)) 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]

Rule 9.9 Extraordinary visitation credit. If the noncustodial parent's court-ordered visitation exceeds 127 days per year, the noncustodial parent shall 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 shall not reduce support below $30.00 for one child or below $50.00 for two 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]

Rule 9.10 Child support guidelines worksheet. All parties shall file a child support guidelines worksheet prior to a support hearing or the establishment of a support order. The parties shall use Form 1 that accompanies these rules, unless both parties agree to use Form 2. The Child Support Recovery Unit (CSRU) shall use Form 2.
[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

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

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

9.11(2) Adjustments are necessary to provide for the needs of the child(ren) or to do justice between the parties, payor, or payee under the special circumstances of the case.

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

9.11(4) The court may impute income in appropriate cases subject to the requirements of rule 9.5. If the court finds that a parent is voluntarily unemployed or underemployed without just cause, child support may be calculated based on a determination of earning capacity. A determination of earning capacity may be made by determining employment potential and probable earnings level based on work history, occupational qualifications, prevailing job opportunities, earning levels in the community, and other relevant factors. The court shall not use earning capacity rather than 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]

Rule 9.11A Variance for child care expenses. The custodial parent's child care expenses may constitute grounds for the court to vary from the amount of child support that would result from application of the guidelines. In determining whether variance is warranted under this rule and rule 9.11, the court should consider the fact that child care expenses are not specifically included in the economic data used to establish the support amounts in the Schedule of Basic Support Obligations. When considering a variance, child care expenses are to be considered independently of any amount computed by use of the guidelines or any other grounds for variance.

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

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

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

variance allowed, and the combined amount of the basic support obligation and the child care expense variance.

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

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

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

[Court Order July 20, 2017, effective January 1, 2018]

Rule 9.12 Medical Support Order.

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

9.12(2) Refer to the table in rule 9.12(4) to determine if the parent has health insurance available at "reasonable cost." Find the appropriate cell for the parent's net income (as determined by the guidelines) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell. If the amount is equal to or more than the cost of the child(ren)'s portion of the health insurance premium (family cost minus single cost), it is available at "reasonable cost." For minimum orders in low-income Area A (NCPs with net incomes 0 – 1150), cash medical support is not ordered.

9.12(3) If neither parent has health insurance available at "reasonable cost," if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support. Refer to the table in rule 9.12(4) to determine the amount of cash medical support. Find the appropriate cell for the parent's preliminary net income (gross income minus all appropriate deductions other than cash medical support in the pending matter) and for the correct number of children. Multiply the parent's gross income by the percentage in that cell to get the cash medical support amount. For minimum orders in low-income Area A (NCPs with net incomes 0 – 1150), cash medical support is not ordered. Cash medical support is also not ordered if a parent is ordered to provide health insurance and that parent or stepparent of the child(ren) has obtained insurance coverage for the child(ren). If the child(ren)'s health care coverage is through the Healthy and Well Kids in Iowa program (hawk-i) under Iowa Code chapter 514I, the ordered amount of cash medical support is the cost of the hawk-i premium or the amount calculated pursuant to the table in rule 9.12(4), whichever is less.

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 –1150	**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.				
1151-1800 1 child 1801-2150 2 children 2151-2350 3 children 2351-2400 4 children 2401-2650 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. Multiply the percentage in the box (1% to 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 reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).				
1151 – 1200	2%	2%	1%	1%	1%
1201 – 1250	2%	2%	2%	1%	1%
1251 – 1300	3%	2%	2%	2%	1%
1301 – 1350	3%	2%	2%	2%	2%
1351 – 1400	3%	2%	2%	2%	2%
1401 – 1450	4%	2%	2%	2%	2%
1451 – 1500	4%	3%	2%	2%	2%
1501 – 1550	4%	3%	2%	2%	2%
1551 – 1600	5%	3%	3%	2%	2%
1601 – 1650	5%	3%	3%	2%	2%
1651 – 1700	5%	3%	3%	3%	2%
1701 – 1750	5%	3%	3%	3%	2%
1751 – 1800	5%	4%	3%	3%	3%
1801 – 1850	5%*	4%	3%	3%	3%
1851 – 1900	5%	4%	3%	3%	3%
1901 – 1950	5%	4%	4%	3%	3%
1951 – 2000	5%	4%	4%	3%	3%
2001 – 2050	5%	5%	4%	3%	3%
2051 – 2100	5%	5%	4%	4%	3%
2101 – 2150	5%	5%	4%	4%	3%
2151 – 2200	5%	5%*	4%	4%	4%
2201 – 2250	5%	5%	4%	4%	4%
2251 – 2300	5%	5%	5%	4%	3%
2301 – 2350	5%	5%	5%	4%	4%
2351 – 2400	5%	5%	5%*	4%	4%
2401 – 2450	5%	5%	5%	5%*	4%
2451 – 2500	5%	5%	5%	5%	4%
2501 – 2550	5%	5%	5%	5%	4%
2551 – 2600	5%	5%	5%	5%	5%
2601 – 2650	5%	5%	5%	5%	5 %
2651 – 25,000	5%	5%	5%	5%	5%*
* **Area C**: **Nonshaded 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. Multiply the percentage in the box (5%) by the parent's **gross** income to find reasonable cost. Health insurance **is** an add-on cost in this area. If neither parent has health insurance available at reasonable cost, if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support under Rule 9.12(3).					

9.12(5) "Uncovered medical expenses" means all medical expenses for the child(ren) not paid by insurance. In cases of joint physical care, the parents shall share all uncovered medical expenses in proportion to their respective net incomes. In all other cases, including split or divided physical care, the custodial parent shall pay the first $250 per year per child of uncovered medical expenses up to a maximum of $800 per year for all children. Uncovered medical expenses in excess of $250 per child or a maximum of $800 per year for all children shall be paid by the parents in proportion to their respective net incomes. "Medical expenses" shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care, including eye glasses or contact lenses, mental health treatment, substance abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.
[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013; July 20, 2017, effective January 1, 2018]

Rule 9.13 Stipulation for child and medical support — court review. A stipulation of the parties establishing child support and medical support shall be reviewed by the court to determine if the amount stipulated and the medical support provisions are in substantial compliance with the guidelines. A proposed order to incorporate the stipulation shall be reviewed by the court to determine its compliance with these guidelines. If a variance from the guidelines is proposed, the court must determine whether it is justified and appropriate, and, if so, include the stated reasons for the variance in the order.
[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

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

9.14(1) The steps to arrive at the adjusted net monthly income are shown below in the adjusted net monthly income computation grid.

Adjusted Net Monthly Income Computation				
			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.	Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	$	$
	H.	Prior obligation of child support actually paid pursuant to court or administrative order	$	$
	I.	Qualified additional dependent deductions (*See* rules 9.7 and 9.8.)	$	$
	J.	Actual child care expenses, as defined in rule 9.11A, for the custodial parent*	$	$
K.		Preliminary net income for each parent (Line A minus lines B through J for each parent.) (Preliminary net income is used to determine medical support under rule 9.12.)	$	$
	L.	If ordered in this pending matter, cash medical support as determined in rule 9.12.	$	$
M.		Adjusted net monthly income (Line K minus line L.) (Adjusted net monthly income is used to calculate the guideline amount of child support. Enter each parent's amount from line M on either line A of the Basic Method of Child Support Computation or line A of the Joint [Equally Shared] Physical Care Method of Child Support Computation as appropriate.)	$	$

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

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

Basic Method of Child Support Computation				
		Custodial Parent (CP) _____ **(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. • In cases of court-ordered split/divided care, see rule 9.14(5)(*d*). • 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 support must not be less than $30 for one child or $50 for two or more children.)		$	
Child Care Expense Variance under rule 9.11A (As agreed by the parties and approved or determined by the court.)				
P.	NCP's guideline amount of child support (Amount from line J above [or line O, if applicable].)		$	
Q.	Amount of variance for child care expenses		$	
R.	Adjusted amount of child support (Line P plus line Q.)		$	

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

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 shall be calculated in the following manner: determine the amount of child support required by these guidelines for each party based on the number of children in the physical care of the other party; offset the two amounts as a method of payment; and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11.

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

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

b. The allowable child(ren)'s portion of the health insurance premium will be calculated as follows:

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

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

c. However, a health insurance premium is not prorated and used to adjust the basic support obligation if the basic support obligation is in low-income (shaded) Area A of the schedule in rule 9.26 unless variance is warranted under rule 9.11.

d. In cases of split or divided physical care, only 50% of the allowable child(ren)'s portion of the health insurance premium is included in each of the two calculations described in subrule 9.14(4).

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

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

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

Rules 9.15 to **9.25** Reserved.

Rule 9.26 Child Support Guidelines Schedule.

Schedule of Basic Support Obligations

Iowa
Schedule of Basic Support Obligations

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

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

Area B – Low-Income Adjustment								
1151	-	1200	145	197	222	242	267
1201	-	1250	170	227	254	275	305
1251	-	1300	195	257	287	307	342
1301	-	1350	220	287	319	340	380
1351	-	1400	245	317	352	372	417
1401	-	1450	270	347	384	405	455
1451	-	1500	295	377	417	437	492
1501	-	1550	320	407	449	470	530
1551	-	1600	345	437	482	502	567
1601	-	1650	370	467	514	535	605
1651	-	1700	395	497	547	567	642
1701	-	1750	420	527	579	600	680
1751	-	1800	444	557	612	632	717
1801	-	1850	456*	587	644	665	755
1851	-	1900	468	617	677	697	792
1901	-	1950	480	647	709	730	830
1951	-	2000	492	677	742	762	867
2001	-	2050	504	707	774	795	891
2051	-	2100	516	737	807	827	913
2101	-	2150	528	765	839	860	935
2151	-	2200	539	782*	872	892	957
2201	-	2250	551	799	904	925	979
2251	-	2300	563	816	937	957	1001
2301	-	2350	575	833	969	990	1023
2351	-	2400	587	850	1001*	1021	1045
2401	-	2450	599	867	1021	1043*	1067
2451	-	2500	611	885	1041	1064	1089
2501	-	2550	623	902	1062	1086	1111
2551	-	2600	635	920	1083	1107	1133
2601	-	2650	647	937	1104	1129	1155
Area C – Nonshaded Area*							
2651	-	2700	660	955	1125	1150	1177*
2701	-	2750	672	973	1146	1172	1199
2751	-	2800	684	990	1166	1193	1221
2801	-	2850	696	1008	1187	1215	1243
2851	-	2900	708	1025	1208	1236	1265
2901	-	2950	720	1043	1229	1258	1287
2951	-	3000	732	1061	1250	1279	1309
3001	-	3050	744	1078	1271	1301	1331
3051	-	3100	757	1096	1291	1322	1353
3101	-	3150	769	1113	1312	1344	1375
3151	-	3200	781	1131	1333	1365	1397
3201	-	3250	790	1144	1347	1387	1419
3251	-	3300	799	1157	1361	1408	1441

3301	-	3350		809	1169	1375	1430	1463
3351	-	3400		818	1182	1390	1451	1485
3401	-	3450		827	1195	1404	1473	1507
3451	-	3500		837	1207	1418	1494	1529
3501	-	3550		846	1220	1432	1516	1551
3551	-	3600		855	1233	1446	1537	1573
3601	-	3650		865	1246	1460	1559	1595
3651	-	3700		873	1257	1473	1580	1617
3701	-	3750		879	1266	1484	1598	1639
3751	-	3800		884	1274	1494	1616	1661
3801	-	3850		890	1283	1504	1635	1683
3851	-	3900		896	1291	1514	1653	1705
3901	-	3950		901	1299	1524	1671	1727
3951	-	4000		907	1308	1534	1689	1749
4001	-	4050		913	1316	1545	1708	1771
4051	-	4100		918	1325	1555	1726	1793
4101	-	4150		924	1333	1565	1744	1815
4151	-	4200		930	1342	1575	1759	1837
4201	-	4250		936	1350	1584	1770	1859
4251	-	4300		942	1359	1594	1780	1881
4301	-	4350		948	1367	1604	1791	1903
4351	-	4400		954	1376	1613	1802	1925
4401	-	4450		961	1384	1623	1813	1947
4451	-	4500		967	1393	1632	1823	1969
4501	-	4550		973	1401	1642	1834	1991
4551	-	4600		979	1410	1652	1845	2013
4601	-	4650		985	1418	1661	1856	2035
4651	-	4700		989	1424	1667	1862	2048
4701	-	4750		993	1428	1671	1867	2053
4751	-	4800		997	1432	1675	1871	2058
4801	-	4850		1000	1437	1679	1876	2063
4851	-	4900		1004	1441	1683	1880	2068
4901	-	4950		1007	1445	1687	1885	2073
4951	-	5000		1011	1450	1691	1889	2078
5001	-	5050		1014	1454	1695	1894	2083
5051	-	5100		1018	1458	1699	1898	2088
5101	-	5150		1021	1462	1703	1903	2093
5151	-	5200		1026	1469	1710	1910	2101
5201	-	5250		1031	1475	1718	1919	2110
5251	-	5300		1035	1481	1725	1927	2119
5301	-	5350		1040	1488	1732	1935	2128
5351	-	5400		1044	1494	1739	1943	2137
5401	-	5450		1049	1501	1747	1951	2146
5451	-	5500		1053	1507	1754	1959	2155
5501	-	5550		1058	1513	1761	1967	2164
5551	-	5600		1063	1520	1768	1975	2173
5601	-	5650		1067	1526	1776	1983	2182

5651	-	5700		1072	1532	1783	1992	2191
5701	-	5750		1076	1539	1790	2000	2200
5751	-	5800		1081	1545	1797	2008	2209
5801	-	5850		1086	1552	1805	2016	2217
5851	-	5900		1090	1558	1812	2024	2227
5901	-	5950		1096	1565	1820	2033	2237
5951	-	6000		1101	1573	1828	2042	2247
6001	-	6050		1106	1580	1836	2051	2256
6051	-	6100		1112	1587	1845	2060	2266
6101	-	6150		1117	1595	1853	2069	2276
6151	-	6200		1122	1602	1861	2078	2286
6201	-	6250		1128	1609	1869	2088	2296
6251	-	6300		1133	1616	1877	2097	2306
6301	-	6350		1138	1624	1885	2106	2316
6351	-	6400		1144	1631	1893	2115	2326
6401	-	6450		1149	1638	1901	2124	2336
6451	-	6500		1154	1646	1909	2133	2346
6501	-	6550		1160	1653	1917	2142	2356
6551	-	6600		1165	1660	1926	2151	2366
6601	-	6650		1170	1667	1934	2160	2376
6651	-	6700		1175	1675	1942	2170	2387
6701	-	6750		1180	1682	1951	2179	2397
6751	-	6800		1185	1689	1959	2188	2407
6801	-	6850		1190	1696	1968	2198	2418
6851	-	6900		1196	1704	1976	2207	2428
6901	-	6950		1201	1711	1985	2217	2438
6951	-	7000		1206	1718	1993	2226	2449
7001	-	7050		1211	1725	2002	2236	2459
7051	-	7100		1216	1733	2010	2245	2470
7101	-	7150		1221	1740	2018	2255	2480
7151	-	7200		1226	1747	2027	2264	2490
7201	-	7250		1231	1754	2035	2273	2501
7251	-	7300		1236	1762	2044	2283	2511
7301	-	7350		1241	1769	2052	2292	2522
7351	-	7400		1246	1776	2060	2301	2531
7401	-	7450		1251	1783	2068	2310	2541
7451	-	7500		1256	1790	2076	2318	2550
7501	-	7550		1262	1797	2083	2327	2560
7551	-	7600		1267	1804	2091	2336	2569
7601	-	7650		1272	1811	2099	2344	2579
7651	-	7700		1277	1818	2107	2353	2588
7701	-	7750		1282	1824	2114	2362	2598
7751	-	7800		1287	1831	2122	2370	2607
7801	-	7850		1292	1838	2130	2379	2617
7851	-	7900		1297	1845	2138	2388	2627
7901	-	7950		1302	1852	2145	2396	2636
7951	-	8000		1307	1859	2153	2405	2646

8001	-	8050		1312	1866	2161	2414	2655
8051	-	8100		1317	1873	2169	2422	2665
8101	-	8150		1322	1880	2176	2431	2674
8151	-	8200		1327	1887	2184	2440	2684
8201	-	8250		1332	1894	2192	2448	2693
8251	-	8300		1337	1901	2200	2457	2703
8301	-	8350		1342	1908	2208	2466	2713
8351	-	8400		1347	1915	2217	2476	2724
8401	-	8450		1352	1923	2225	2486	2734
8451	-	8500		1357	1930	2234	2496	2745
8501	-	8550		1362	1937	2243	2505	2756
8551	-	8600		1367	1945	2252	2515	2767
8601	-	8650		1372	1952	2260	2525	2777
8651	-	8700		1378	1959	2269	2535	2788
8701	-	8750		1383	1967	2278	2544	2799
8751	-	8800		1388	1974	2287	2554	2810
8801	-	8850		1393	1982	2295	2564	2820
8851	-	8900		1398	1989	2304	2574	2831
8901	-	8950		1403	1996	2313	2584	2842
8951	-	9000		1408	2004	2322	2593	2853
9001	-	9050		1413	2011	2331	2603	2863
9051	-	9100		1418	2019	2339	2613	2874
9101	-	9150		1423	2026	2348	2623	2885
9151	-	9200		1428	2033	2357	2633	2896
9201	-	9250		1434	2041	2366	2642	2907
9251	-	9300		1439	2048	2374	2652	2917
9301	-	9350		1442	2052	2379	2657	2923
9351	-	9400		1444	2056	2383	2662	2928
9401	-	9450		1447	2059	2387	2666	2933
9451	-	9500		1449	2063	2391	2671	2938
9501	-	9550		1452	2067	2395	2675	2943
9551	-	9600		1454	2070	2399	2680	2948
9601	-	9650		1457	2074	2403	2684	2953
9651	-	9700		1460	2077	2407	2689	2958
9701	-	9750		1462	2081	2411	2693	2963
9751	-	9800		1465	2085	2415	2698	2968
9801	-	9850		1467	2088	2419	2702	2972
9851	-	9900		1470	2092	2423	2707	2977
9901	-	9950		1473	2095	2427	2711	2982
9951	-	10000		1475	2099	2431	2716	2987
10001	-	10050		1478	2103	2435	2720	2992
10051	-	10100		1480	2106	2439	2725	2997
10101	-	10150		1483	2110	2443	2729	3002
10151	-	10200		1486	2113	2447	2734	3007
10201	-	10250		1488	2117	2451	2738	3012
10251	-	10300		1491	2121	2456	2744	3018
10301	-	10350		1496	2127	2463	2751	3026

10351	-	10400		1500	2133	2469	2758	3034
10401	-	10450		1504	2139	2476	2765	3042
10451	-	10500		1508	2144	2482	2772	3050
10501	-	10550		1513	2150	2488	2780	3057
10551	-	10600		1517	2156	2495	2787	3065
10601	-	10650		1521	2162	2501	2794	3073
10651	-	10700		1526	2168	2508	2801	3081
10701	-	10750		1530	2173	2514	2808	3089
10751	-	10800		1534	2179	2521	2816	3097
10801	-	10850		1538	2185	2527	2823	3105
10851	-	10900		1543	2191	2533	2830	3113
10901	-	10950		1547	2197	2540	2837	3121
10951	-	11000		1551	2202	2546	2844	3129
11001	-	11050		1556	2208	2553	2851	3137
11051	-	11100		1560	2214	2559	2859	3145
11101	-	11150		1564	2220	2566	2866	3152
11151	-	11200		1569	2226	2572	2873	3160
11201	-	11250		1573	2232	2579	2880	3168
11251	-	11300		1577	2237	2585	2887	3176
11301	-	11350		1581	2243	2591	2895	3184
11351	-	11400		1586	2249	2598	2902	3192
11401	-	11450		1590	2255	2604	2909	3200
11451	-	11500		1594	2261	2611	2916	3208
11501	-	11550		1599	2267	2618	2925	3217
11551	-	11600		1604	2274	2626	2933	3227
11601	-	11650		1608	2281	2634	2942	3236
11651	-	11700		1613	2287	2642	2951	3246
11701	-	11750		1618	2294	2650	2960	3256
11751	-	11800		1623	2301	2657	2968	3265
11801	-	11850		1627	2308	2665	2977	3275
11851	-	11900		1632	2314	2673	2986	3284
11901	-	11950		1637	2321	2681	2995	3294
11951	-	12000		1642	2328	2689	3003	3304
12001	-	12050		1646	2335	2696	3012	3313
12051	-	12100		1651	2341	2704	3021	3323
12101	-	12150		1656	2348	2712	3029	3332
12151	-	12200		1661	2355	2720	3038	3342
12201	-	12250		1665	2362	2728	3047	3352
12251	-	12300		1670	2368	2735	3056	3361
12301	-	12350		1675	2375	2743	3064	3371
12351	-	12400		1680	2382	2751	3073	3380
12401	-	12450		1684	2389	2759	3082	3390
12451	-	12500		1689	2395	2767	3090	3399
12501	-	12550		1694	2402	2775	3099	3409
12551	-	12600		1699	2409	2782	3108	3419
12601	-	12650		1703	2416	2790	3117	3428
12651	-	12700		1708	2422	2798	3125	3438

12701	-	12750		1713	2429	2806	3134	3447
12751	-	12800		1718	2436	2814	3143	3457
12801	-	12850		1722	2443	2821	3151	3467
12851	-	12900		1727	2450	2829	3160	3476
12901	-	12950		1732	2456	2837	3169	3486
12951	-	13000		1737	2463	2845	3178	3495
13001	-	13050		1741	2470	2853	3186	3505
13051	-	13100		1746	2477	2860	3195	3515
13101	-	13150		1751	2483	2868	3204	3524
13151	-	13200		1756	2490	2876	3212	3534
13201	-	13250		1760	2497	2884	3221	3543
13251	-	13300		1765	2504	2892	3230	3553
13301	-	13350		1770	2510	2899	3239	3563
13351	-	13400		1775	2517	2907	3247	3572
13401	-	13450		1779	2524	2915	3256	3582
13451	-	13500		1783	2529	2921	3263	3589
13501	-	13550		1787	2534	2926	3269	3596
13551	-	13600		1790	2539	2932	3275	3603
13601	-	13650		1794	2544	2937	3281	3609
13651	-	13700		1797	2549	2943	3287	3616
13701	-	13750		1801	2554	2949	3293	3623
13751	-	13800		1804	2558	2954	3300	3630
13801	-	13850		1808	2563	2960	3306	3636
13851	-	13900		1812	2568	2965	3312	3643
13901	-	13950		1815	2573	2971	3318	3650
13951	-	14000		1819	2578	2976	3324	3657
14001	-	14050		1822	2583	2982	3330	3663
14051	-	14100		1826	2588	2987	3337	3670
14101	-	14150		1829	2593	2993	3343	3677
14151	-	14200		1833	2598	2998	3349	3684
14201	-	14250		1836	2603	3004	3355	3691
14251	-	14300		1840	2608	3009	3361	3697
14301	-	14350		1844	2612	3015	3367	3704
14351	-	14400		1847	2617	3020	3374	3711
14401	-	14450		1851	2622	3026	3380	3718
14451	-	14500		1854	2627	3031	3386	3724
14501	-	14550		1858	2632	3037	3392	3731
14551	-	14600		1861	2637	3042	3398	3738
14601	-	14650		1865	2642	3048	3404	3745
14651	-	14700		1868	2647	3053	3410	3752
14701	-	14750		1872	2652	3059	3417	3758
14751	-	14800		1876	2657	3064	3423	3765
14801	-	14850		1879	2661	3070	3429	3772
14851	-	14900		1883	2666	3075	3435	3779
14901	-	14950		1886	2671	3081	3441	3785
14951	-	15000		1890	2676	3086	3447	3792
15001	-	15050		1893	2681	3092	3454	3799

15051	-	15100		1897	2686	3097	3460	3806
15101	-	15150		1900	2691	3103	3466	3812
15151	-	15200		1904	2696	3108	3472	3819
15201	-	15250		1907	2701	3114	3478	3826
15251	-	15300		1911	2706	3119	3484	3833
15301	-	15350		1915	2710	3125	3491	3840
15351	-	15400		1918	2715	3130	3497	3846
15401	-	15450		1922	2720	3136	3503	3853
15451	-	15500		1925	2725	3141	3509	3860
15501	-	15550		1929	2730	3147	3515	3867
15551	-	15600		1932	2735	3152	3521	3873
15601	-	15650		1936	2740	3158	3527	3880
15651	-	15700		1939	2745	3163	3534	3887
15701	-	15750		1943	2750	3169	3540	3894
15751	-	15800		1947	2755	3175	3546	3901
15801	-	15850		1950	2760	3180	3552	3907
15851	-	15900		1954	2764	3186	3558	3914
15901	-	15950		1957	2769	3191	3564	3921
15951	-	16000		1961	2774	3197	3571	3928
16001	-	16050		1964	2779	3202	3577	3934
16051	-	16100		1968	2784	3208	3583	3941
16101	-	16150		1971	2789	3213	3589	3948
16151	-	16200		1975	2794	3219	3595	3955
16201	-	16250		1978	2799	3224	3601	3961
16251	-	16300		1982	2804	3230	3607	3968
16301	-	16350		1986	2809	3235	3614	3975
16351	-	16400		1989	2813	3241	3620	3982
16401	-	16450		1993	2818	3246	3626	3989
16451	-	16500		1996	2823	3252	3632	3995
16501	-	16550		2000	2828	3257	3638	4002
16551	-	16600		2003	2833	3263	3644	4009
16601	-	16650		2007	2838	3268	3651	4016
16651	-	16700		2010	2843	3274	3657	4022
16701	-	16750		2014	2848	3279	3663	4029
16751	-	16800		2018	2853	3285	3669	4036
16801	-	16850		2021	2858	3290	3675	4043
16851	-	16900		2025	2863	3296	3681	4050
16901	-	16950		2028	2867	3301	3688	4056
16951	-	17000		2032	2872	3307	3694	4063
17001	-	17050		2035	2877	3312	3700	4070
17051	-	17100		2039	2882	3318	3706	4077
17101	-	17150		2042	2887	3323	3712	4083
17151	-	17200		2046	2892	3329	3718	4090
17201	-	17250		2050	2897	3334	3724	4097
17251	-	17300		2053	2902	3340	3731	4104
17301	-	17350		2057	2907	3345	3737	4110
17351	-	17400		2060	2912	3351	3743	4117

17401	-	17450		2064	2916	3356	3749	4124
17451	-	17500		2067	2921	3362	3755	4131
17501	-	17550		2071	2926	3367	3761	4138
17551	-	17600		2074	2931	3373	3768	4144
17601	-	17650		2078	2936	3378	3774	4151
17651	-	17700		2081	2941	3384	3780	4158
17701	-	17750		2085	2946	3389	3786	4165
17751	-	17800		2089	2951	3395	3792	4171
17801	-	17850		2092	2956	3401	3798	4178
17851	-	17900		2096	2961	3406	3805	4185
17901	-	17950		2099	2965	3412	3811	4192
17951	-	18000		2103	2970	3417	3817	4199
18001	-	18050		2106	2975	3423	3823	4205
18051	-	18100		2110	2980	3428	3829	4212
18101	-	18150		2113	2985	3434	3835	4219
18151	-	18200		2117	2990	3439	3841	4226
18201	-	18250		2121	2995	3445	3848	4232
18251	-	18300		2124	3000	3450	3854	4239
18301	-	18350		2128	3005	3456	3860	4246
18351	-	18400		2131	3010	3461	3866	4253
18401	-	18450		2135	3015	3467	3872	4259
18451	-	18500		2138	3019	3472	3878	4266
18501	-	18550		2142	3024	3478	3885	4273
18551	-	18600		2145	3029	3483	3891	4280
18601	-	18650		2149	3034	3489	3897	4287
18651	-	18700		2153	3039	3494	3903	4293
18701	-	18750		2156	3044	3500	3909	4300
18751	-	18800		2160	3049	3505	3915	4307
18801	-	18850		2163	3054	3511	3922	4314
18851	-	18900		2167	3059	3516	3928	4320
18901	-	18950		2170	3064	3522	3934	4327
18951	-	19000		2174	3068	3527	3940	4334
19001	-	19050		2177	3073	3533	3946	4341
19051	-	19100		2181	3078	3538	3952	4348
19101	-	19150		2184	3083	3544	3958	4354
19151	-	19200		2188	3088	3549	3965	4361
19201	-	19250		2192	3093	3555	3971	4368
19251	-	19300		2195	3098	3560	3977	4375
19301	-	19350		2199	3103	3566	3983	4381
19351	-	19400		2202	3108	3571	3989	4388
19401	-	19450		2206	3113	3577	3995	4395
19451	-	19500		2209	3118	3582	4002	4402
19501	-	19550		2213	3122	3588	4008	4408
19551	-	19600		2216	3127	3593	4014	4415
19601	-	19650		2220	3132	3599	4020	4422
19651	-	19700		2224	3137	3604	4026	4429
19701	-	19750		2227	3142	3610	4032	4436

19751	-	19800		2231	3147	3615	4038	4442
19801	-	19850		2234	3152	3621	4045	4449
19851	-	19900		2238	3157	3626	4051	4456
19901	-	19950		2241	3162	3632	4057	4463
19951	-	20000		2245	3167	3638	4063	4469
20001	-	20050		2248	3171	3643	4069	4476
20051	-	20100		2252	3176	3649	4075	4483
20101	-	20150		2256	3181	3654	4082	4490
20151	-	20200		2259	3186	3660	4088	4497
20201	-	20250		2263	3191	3665	4094	4503
20251	-	20300		2266	3196	3671	4100	4510
20301	-	20350		2270	3201	3676	4106	4517
20351	-	20400		2273	3206	3682	4112	4524
20401	-	20450		2277	3211	3687	4119	4530
20451	-	20500		2280	3216	3693	4125	4537
20501	-	20550		2284	3220	3698	4131	4544
20551	-	20600		2287	3225	3704	4137	4551
20601	-	20650		2291	3230	3709	4143	4557
20651	-	20700		2295	3235	3715	4149	4564
20701	-	20750		2298	3240	3720	4155	4571
20751	-	20800		2302	3245	3726	4162	4578
20801	-	20850		2305	3250	3731	4168	4585
20851	-	20900		2309	3255	3737	4174	4591
20901	-	20950		2312	3260	3742	4180	4598
20951	-	21000		2316	3265	3748	4186	4605
21001	-	21050		2319	3270	3753	4192	4612
21051	-	21100		2323	3274	3759	4199	4618
21101	-	21150		2327	3279	3764	4205	4625
21151	-	21200		2330	3284	3770	4211	4632
21201	-	21250		2334	3289	3775	4217	4639
21251	-	21300		2337	3294	3781	4223	4646
21301	-	21350		2341	3299	3786	4229	4652
21351	-	21400		2344	3304	3792	4236	4659
21401	-	21450		2348	3309	3797	4242	4666
21451	-	21500		2351	3314	3803	4248	4673
21501	-	21550		2355	3319	3808	4254	4679
21551	-	21600		2359	3323	3814	4260	4686
21601	-	21650		2362	3328	3819	4266	4693
21651	-	21700		2366	3333	3825	4272	4700
21701	-	21750		2369	3338	3830	4279	4706
21751	-	21800		2373	3343	3836	4285	4713
21801	-	21850		2376	3348	3841	4291	4720
21851	-	21900		2380	3352	3846	4296	4725
21901	-	21950		2383	3357	3850	4300	4729
21951	-	22000		2387	3361	3855	4304	4734
22001	-	22050		2390	3366	3859	4309	4738
22051	-	22100		2394	3370	3863	4313	4742

22101	-	22150		2397	3374	3867	4317	4747
22151	-	22200		2401	3379	3872	4321	4751
22201	-	22250		2404	3383	3876	4326	4755
22251	-	22300		2408	3388	3880	4330	4760
22301	-	22350		2412	3392	3884	4334	4764
22351	-	22400		2415	3396	3889	4339	4768
22401	-	22450		2419	3401	3893	4343	4773
22451	-	22500		2422	3405	3897	4347	4777
22501	-	22550		2426	3409	3902	4352	4781
22551	-	22600		2429	3414	3906	4356	4786
22601	-	22650		2433	3418	3910	4360	4790
22651	-	22700		2436	3423	3914	4364	4794
22701	-	22750		2440	3427	3919	4369	4799
22751	-	22800		2443	3431	3923	4373	4803
22801	-	22850		2447	3436	3927	4377	4807
22851	-	22900		2450	3440	3931	4382	4811
22901	-	22950		2454	3445	3936	4386	4816
22951	-	23000		2457	3449	3940	4390	4820
23001	-	23050		2461	3453	3944	4395	4824
23051	-	23100		2464	3458	3949	4399	4829
23101	-	23150		2468	3462	3953	4403	4833
23151	-	23200		2471	3466	3957	4407	4837
23201	-	23250		2475	3471	3961	4412	4842
23251	-	23300		2478	3475	3966	4416	4846
23301	-	23350		2482	3480	3970	4420	4850
23351	-	23400		2485	3484	3974	4425	4855
23401	-	23450		2489	3488	3978	4429	4859
23451	-	23500		2493	3493	3983	4433	4863
23501	-	23550		2496	3497	3987	4438	4868
23551	-	23600		2500	3502	3991	4442	4872
23601	-	23650		2503	3506	3996	4446	4876
23651	-	23700		2507	3510	4000	4450	4881
23701	-	23750		2510	3515	4004	4455	4885
23751	-	23800		2514	3519	4008	4459	4889
23801	-	23850		2517	3523	4013	4463	4894
23851	-	23900		2521	3528	4017	4468	4898
23901	-	23950		2524	3532	4021	4472	4902
23951	-	24000		2528	3537	4025	4476	4907
24001	-	24050		2531	3541	4030	4480	4911
24051	-	24100		2535	3545	4034	4485	4915
24101	-	24150		2538	3550	4038	4489	4920
24151	-	24200		2542	3554	4043	4493	4924
24201	-	24250		2545	3558	4047	4498	4928
24251	-	24300		2549	3563	4051	4502	4933
24301	-	24350		2552	3567	4055	4506	4937
24351	-	24400		2556	3572	4060	4511	4941
24401	-	24450		2559	3576	4064	4515	4946

24451	-	24500		2563	3580	4068	4519	4950
24501	-	24550		2567	3585	4072	4523	4954
24551	-	24600		2570	3589	4077	4528	4959
24601	-	24650		2574	3594	4081	4532	4963
24651	-	24700		2577	3598	4085	4536	4967
24701	-	24750		2581	3602	4090	4541	4972
24751	-	24800		2584	3607	4094	4545	4976
24801	-	24850		2588	3611	4098	4549	4980
24851	-	24900		2591	3615	4102	4554	4985
24901	-	24950		2595	3620	4107	4558	4989
24951	-	25000		2598	3624	4111	4562	4993

[Court Order March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]

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. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter		< _____ >
4. Prior obligation of child support actually paid pursuant to court or administrative order		< _____ >
5. Deduction for _____ additional qualified dependents		< _____ >
6. Custodial parent's child care expenses (present action)	$ _____	
less federal child care tax credit	< _____ >	
less state child care tax credit	< _____ >	
less third party reimbursements		< _____ >
Actual child care expenses, as defined in rule 9.11A		$ _____
Preliminary Net Annual Income		$ _____

Preliminary Average Monthly Income of Petitioner $ _____
7. Monthly cash medical support ordered in this pending action < _____ >
Adjusted Net Monthly Income of Petitioner (Preliminary average monthly income minus monthly cash medical support ordered in this action.) $ _____

II. Net Monthly Income of Respondent (Name) _____
Select one: [ ] Custodial Parent [ ] Noncustodial Parent [ ] Joint Physical Care
Respondent claims _____ child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:

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

B. Federal Tax Deduction:

Gross annual taxable income (_____ untaxed) $ _____
less ½ self employment (FICA) tax < _____ >
less federal adjustments to income < _____ >
less personal exemptions: self + _____ (list number of dependents claimed) < _____ >
less standard deduction
single [ ] head of household [ ] married filing separate [ ] < _____ >
Net taxable income – federal $ _____
Federal tax liability (from tax table) < _____ >
Federal tax credit for dependent children + _____
Final federal tax liability < _____ >

C. State Tax Deduction:

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

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

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

E. Other Deductions (Annual):

1. Mandatory occupational license fees < _____ >
2. Union dues < _____ >
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter < _____ >
4. Prior obligation of child support actually paid pursuant to court or administrative order < _____ >
5. Deduction for _____ additional qualified dependents < _____ >
6. Child care expenses (present action) $ _____
   less federal child care tax credit < _____ >
   less state child care tax credit < _____ >
   Net child care expenses < _____ >

Preliminary Net Annual Income $ _____
Preliminary Average Monthly Income of Respondent $ _____
7. 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 visitation (Line J minus line N; not less than $30 for one child or $50 for two or more children.)	$	_____

III. b. Child Care Expense Variance under rule 9.11A
(As agreed by the parties and approved or determined by the court.)

P.	NCP's guideline amount of child support (Amount from line J above [or line O, if applicable].)	$	_____
Q.	Amount of variance for child care expenses	$	_____
R.	Adjusted amount of child support (Line P plus line Q.)	$	_____

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

		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* 9.14(3).)	$ _____	$ _____	
J.	Guideline amount of child support (Each parent's line G plus each parent's line I.)	$ _____	$ _____	
K.	Net amount of child support for joint physical care after offset (Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)	$ _____	$ _____	

V. Special Findings

A. Income imputed to Petitioner
Income imputed to Respondent

B. Estimated income of Petitioner
Estimated income of Respondent

C. Deviations made from Child Support Guidelines

D. Requested amount of child support $ _____ per month

E. Split or divided physical care summary and offset

Guideline Amount of Child Support Petitioner	Guideline Amount of Child Support Respondent	Net Amount of Child Support After Offset
$ _____	$ _____	$ _____

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

VI. a. Basic Obligation (If applicable.)

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

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

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

Number of Children	Guideline amount of child support Petitioner (CP 1 line J)*	Guideline amount of child support Respondent (CP 2 line J)*	Net amount of child support for joint physical care after offset (line K)*
_____	$ _____	$ _____	$ _____
_____	$ _____	$ _____	$ _____
_____	$ _____	$ _____	$ _____
_____	$ _____	$ _____	$ _____
_____	$ _____	$ _____	$ _____

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

State of Iowa
ss:
County of _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____ _____
(Signature)

_____
(Printed name)

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

Date: _____ _____
(Attorney signature)

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

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

Form 2
Child Support Guidelines Worksheet

Date:_____

Case No.: _____ Dependents: _____

Docket No.: _____

Name:	Name:
( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]	( ) Noncustodial Parent [NCP] ( ) Custodial Parent [CP]
Method(s) used to determine income:	Method(s) used to determine income:
( ) Parent's financial statement/verified income	( ) Parent's financial statement/verified income
( ) Other sources	( ) Other sources
( ) CSRU median income	( ) CSRU median income

I. Adjusted Net Monthly Income Computation

		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.	Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	$ _____	$ _____
H.	Prior obligation of child support actually paid pursuant to court or administrative order	$ _____	$ _____
I.	Qualified additional dependent deductions	$ _____	$ _____
J.	Actual child care expenses as defined in rule 9.11A for the custodial parent*	$ _____	$ _____
K.	Preliminary net income for each parent (Line A minus lines B through J for each parent.)	$ _____	$ _____
L.	Cash medical support, if ordered in this pending matter	$ _____	$ _____
M.	Adjusted net monthly income (Line K minus line L.) (Amount used to calculate the guideline amount of child support.)	**$** _____	**$** _____

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

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

	Custodial Parent (CP) _____ (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 $30 for one child or $50 for two or more children.)	$ _____

II. b. Child Care Expense Variance under rule 9.11A
(As agreed by the parties and approved or determined by the court.)

P.	NCP's guideline amount of child support (Amount from line J above [or line O, if applicable].)	$ _____
Q.	Amount of variance for child care expenses	$ _____
R.	Adjusted amount of child support (Line P plus line Q.)	$ _____

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

		CP 1 _____ (name)		CP 2 _____ (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 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* 9.14(3).)	$ _____		$ _____		
J.	Guideline amount of child support (Each parent's line G plus each parent's line I.)	$ _____		$ _____		

K. Net amount of child support for joint physical care after offset
(Subtract smaller amount on line J from larger amount on line J. Parent with larger amount on line J pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.) $ _____ $ _____

IV. Deviations (*See* attachment.)

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

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

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

VI. a. Basic Obligation (If applicable.)

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

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

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

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

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

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

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

State of Iowa
ss:
County of _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____ _____
(Signature)

_____
(Printed name)

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

Date: _____ _____
(Attorney signature)

If the Child Support Recovery Unit prepared this form, CSRU is not required to obtain signatures.
This Child Support Guidelines Worksheet was prepared by:

_____
(CSRU Printed name)

Date: _____

[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]