

441—99.3(234,252B) Determining net income. Unless otherwise specified in these rules, child support services will determine net income as prescribed by the Iowa Supreme Court guidelines.

99.3(1) *Calculating net income.* All allowable income and allowable deductions will be expressed in monthly amounts. Income and corresponding deductions received at a frequency other than monthly will be converted to equivalent monthly amounts by multiplying the income and corresponding deductions received on a weekly basis by 4.33, on a biweekly basis by 2.17, and on a semimonthly basis by 2.

99.3(2) *Estimating net income.*

a. The estimated net income of a parent will be 80 percent of the reported income or the estimated income as determined from occupational wage rate information or derived from the median income of parents on the child support services caseload, as appropriate, to account for an estimate of the Iowa Supreme Court guidelines deductions for federal and state taxes and Social Security and Medicare taxes. The parent will also be entitled to additional deductions allowed by the guidelines when the information to calculate these deductions is readily available through automated or other sources.

b. The net income of a parent will be estimated under the following conditions:

(1) Gross earned income information was obtained from a source that did not provide itemized deductions allowed by the mandatory support guidelines.

(2) Occupational wage rate information or median income of parents on the child support services caseload was used to determine a parent's income.

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