

**441—99.2(234,252B) Allowable deductions.** The deductions specified in the Iowa Supreme Court child support guidelines will be allowed when determining the amount of income subject to application of the guidelines. The parent claiming the deduction must provide the documentation necessary for computing allowable deductions. When applying the deductions specified in the Iowa Supreme Court guidelines, the following will also apply:

**99.2(1)** In determining the amount of child support actually paid pursuant to a prior court or administrative order, the date of the original court or administrative order, rather than the date of any modifications, will determine whether it is a prior order. Support paid under an order established subsequent to the order being modified will not be deducted. All support payments will be verified before being allowed as a deduction. Child support services will calculate deductions for support as follows:

*a.* If the obligation is one year old or older, child support services will add together all verified amounts paid during the past 12 months preceding the current month up to the total of the current support obligation that accrued during this 12-month period, and divide by 12. All amounts collected will be included, regardless of the source.

*b.* If the support obligation is less than one year old, child support services will add together the verified amounts paid since the obligation began up to the total of the current support obligation that accrued during this period, and divide by the number of months that the obligation has existed.

*c.* When a parent has more than one prior support order, child support services will calculate the allowable deduction for each obligation separately, and then add the amounts together to determine the parent's total allowable deduction.

**99.2(2)** Health insurance premium costs will be verified before being allowed as a deduction.

**99.2(3)** A qualified additional dependent deduction will be allowed for dependents of the custodial or noncustodial father or mother, whether in or out of the parent's home. The father may establish the deduction by providing written verification of a legal obligation to the child through one of the actions enumerated in the guidelines. The mother may establish the deduction by providing written verification of a legal obligation to the child, including a written statement by the mother or a birth certificate.

**99.2(4)** All cash medical support payments for other children, not in the pending matter, will be verified before being allowed as a deduction and will be calculated in the same manner as the deductions for support in subrule 99.2(1).

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