

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),

[] Custodial Parent [] Noncustodial Parent [] Joint Physical Care (Select one) (claiming _____ child/children as tax dependents)

A. Sources and Amounts of Annual Income:

\$ _____

\$ _____

\$ _____
TOTAL: \$ _____

B. Federal Tax Deduction:

Gross Annual Taxable Income (_____ untaxed) \$ _____
less 1/2 self employment (FICA) tax < _____ >
less federal adjustments to income < _____ >
less personal exemptions, self + _____ dep. < _____ >
less standard deduction < _____ >
single [] h of h [] mfs []
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 1/2 self employment (FICA) tax < _____ >
less state adjustments to income < _____ >
less federal tax liability (adjusted for dependent tax credit) < _____ >
less standard deduction < _____ >
single [] h of h [] mfs []
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 Deduction:

Annual earned income \$ _____
Applicable rate (7.65% or 15.3%, as adjusted) x _____ %
Annual Social Security and Medicare tax liability < _____ >

E. Other Deductions (Annual)

1. Mandatory pension < _____ >
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 and spousal support actually paid pursuant to court or administrative order < _____ >
5. Deduction for _____ additional qualified dependents (from tables) < _____ >
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 Petitioner \$ _____

7. Cash Monthly 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),

[] Custodial Parent [] Noncustodial Parent [] Joint Physical Care (Select one) (claiming _____ child/children as tax dependents)

A. Sources and Amounts of Annual Income:

\$ _____

\$ _____

\$ _____
TOTAL: < _____ >

B. Federal Tax Deduction:

Gross Annual Taxable Income (_____ untaxed) \$ _____
less 1/2 self employment (FICA) tax < _____ >
less federal adjustments to income < _____ >
less personal exemptions, self + _____ dep. < _____ >
less standard deduction < _____ >
single [] h of h [] mfs [] < _____ >
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 1/2 self employment (FICA) tax < _____ >
less state adjustments to income < _____ >
less federal tax liability (adjusted for dependent tax credit) < _____ >
less standard deduction < _____ >
single [] h of h [] mfs [] < _____ >
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 Deduction:

Annual earned income \$ _____
Applicable rate (7.65% or 15.3%, as adjusted) x _____ %
Annual Social Security and Medicare tax liability < _____ >

E. Other Deductions (Annual):

1. Mandatory pension < _____ >
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 and spousal support actually paid pursuant to court or administrative order < _____ >
5. Deduction for _____ additional qualified dependents (from tables) < _____ >
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. Cash Monthly 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 | | Noncustodial Parent | | Combined |
|---|-------------------------|---|----------------------------|---|-----------------|
| | [] Petitioner | | [] Petitioner | | |
| | [] Respondent | | [] Respondent | | |
| 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 | | | | | \$ _____ |
| E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost) | \$ _____ | + | \$ _____ | = | \$ _____ |
| F. Total Obligation (Line D + combined amount line E) | | | | | \$ _____ |
| G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent) | \$ _____ | | \$ _____ | | |
| H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E) | | | \$ _____ | | |

III. a. EXTRAORDINARY VISITATION CREDIT:

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

| | |
|--|----------|
| I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B) | \$ _____ |
| J. Number of court-ordered visitation overnights with the noncustodial parent | _____ |
| K. Extraordinary Visitation Credit Percentage | _____ % |
| L. Extraordinary Visitation Credit (Line I multiplied by Line K) | \$ _____ |
| M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L) | \$ _____ |

IV. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)

| | 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 Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations) | \$ _____ | | \$ _____ | | |
| 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 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. Cost of Child(ren)'s Health Insurance Premium*
(Difference between family and single cost)
(*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.) \$ _____ + \$ _____ = \$ _____

I. Each Parent's Share of Health Insurance Costs
(Each parent's line B multiplied by combined amount on line H) \$ _____ \$ _____

J. Cost of Child's Health Insurance Premium \$ _____ \$ _____

K. Amount Owed for parent's Share of Health Insurance
(Each parent's line I minus each parent's line J; if a negative amount, enter \$0.) \$ _____ \$ _____

L. Guideline Amount of Child Support
(Each parent's line G plus each parent's line K) \$ _____ \$ _____

M. Net Amount of Child Support for Joint Physical Support After Offset
(Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.) \$ _____ \$ _____

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

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)

| <u>Number of Children</u> | <u>Total Obligation</u> (Line F)** | <u>NCP's Share of Total Obligation</u> (NCP's Line G)** | <u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)** | <u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)** | <u>Guideline Amount of Child Support</u> (Line H or M)** |
|---------------------------|---------------------------------------|--|--|---|---|
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

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

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

| <u>Number of Children</u> | <u>Guideline Amount of Child Support Petitioner</u> (Line L)* | <u>Guideline Amount of Child Support Respondent</u> (Line L)* | <u>Net Amount of Child Support For Joint Physical Support After Offset</u> (Line M)* |
|---------------------------|--|--|---|
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |

*(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, COUNTY OF _____ : ss: _____

I, _____, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: _____ (Name)

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

_____ (Attorney)

[Report November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.27 Child Support Guidelines Worksheets.
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's [NCP] Custodial Parent

 Noncustodial Parent [NCP] Custodial Parent

Method(s) Used to Determine Income

- Parent's Financial Statement/Verified Income
- Other Sources
- CSRU Median Income

Method(s) Used to Determine Income

- Parent's Financial Statement/Verified Income
- Other Sources
- CSRU Median Income

I. ADJUSTED NET MONTHLY INCOME COMPUTATION

| | Custodial Parent* | Noncustodial Parent* |
|--|-------------------|----------------------|
| | (name) | (name) |
| A. Gross Monthly Income | \$ _____ | \$ _____ |
| B. Federal Income Tax | \$ _____ | \$ _____ |
| C. State Income Tax | \$ _____ | \$ _____ |
| D. Social Security Deductions | \$ _____ | \$ _____ |
| E. Mandatory Pension Deductions | \$ _____ | \$ _____ |
| 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 and Spousal Support Actually Paid Pursuant to Court or Administrative Order | \$ _____ | \$ _____ |
| I. Qualified Additional Dependent Deductions | \$ _____ | \$ _____ |
| J. Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit | \$ _____ | \$ _____ |
| K. Preliminary Net Income for Each Parent (Line A minus lines B through J for each parent) | \$ _____ | \$ _____ |
| L. If Ordered in this Pending Matter, Cash Medical Support | \$ _____ | \$ _____ |
| 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)

| | <u>Custodial Parent</u> | | <u>Noncustodial Parent</u> | | <u>Combined</u> |
|---|-----------------------------|---|--------------------------------|---|-----------------|
| | (name) | | (name) | | |
| A. Adjusted Net Monthly Income | \$ _____ | + | \$ _____ | = | \$ _____ |
| B. Proportional Share of Income (Also used for Uncovered Medical Expenses) | | % | + | % | = 100% |
| C. Number of Children for Whom Support is Sought | | | | | _____ |
| D. Basic Support Obligation Before Health Insurance | | | | | \$ _____ |
| E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost) | \$ _____ | + | \$ _____ | = | \$ _____ |
| F. Total Obligation (Line D + combined amount line E) | | | | | \$ _____ |
| G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent) | \$ _____ | | \$ _____ | | |
| H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E) | | | \$ _____ | | |

II.—a. EXTRAORDINARY VISITATION CREDIT:

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

| | |
|---|----------|
| I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B.) | \$ _____ |
| J. Number of court-ordered visitation overnights with the noncustodial parent | _____ |
| K. Extraordinary Visitation Credit Percentage | _____ % |
| L. Extraordinary Visitation Credit (Line I multiplied by Line K) | \$ _____ |
| M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L) | \$ _____ |

III. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)

| | <u>(name)</u> | | <u>(name)</u> | | <u>Combined</u> |
|---|---------------|---|---------------|---|-----------------|
| 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) | \$ _____ | | \$ _____ | | |
| 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 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. Cost of Child(ren)'s Health Insurance Premium*
(Difference between family and single cost)
(*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.) \$ _____ + \$ _____ = \$ _____

I. Each Parent's Share of Health Insurance Costs
(Each parent's line B multiplied by combined amount on line H) \$ _____ \$ _____

J. Cost of Child's Health Insurance Premium \$ _____ \$ _____

K. Amount Owed for Parent's Share of Health Insurance
(Each parent's line I minus each parent's line J; if a negative amount, enter \$0.) \$ _____ \$ _____

L. Guideline Amount of Child Support
(Each parent's line G plus each parent's line K) \$ _____ \$ _____

M. Net Amount of Child Support for Joint Physical Support After Offset
(Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.) \$ _____ \$ _____

IV. Deviations: (See attachment)

V. RECOMMENDED AMOUNT OF SUPPORT: \$ _____ per _____

V—a. 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)

| <u>Number of Children</u> | <u>Total Obligation</u> (Line F)** | <u>NCP's Share of Total Obligation</u> (NCP's Line G)** | <u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)** | <u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)** | <u>Guideline Amount of Child Support</u> (Line H or M)** |
|---------------------------|---------------------------------------|--|--|---|---|
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

** (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)

| <u>Number of Children</u> | <u>Guideline Amount of Child Support</u> | <u>Guideline Amount of Child Support</u> | <u>Net Amount of Child Support For Joint Physical Support After Offset</u> |
|---------------------------|--|--|--|
| | (name) (Line L)* | (name) (Line L)* | (Line M)* |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ |

*(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, COUNTY OF _____ : ss: _____

I, _____, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: _____
 [Print name] _____**

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

Date: _____
 (Attorney for _____)**

Prepared by: _____ Date: _____

**Child Support Recovery Unit is not required to obtain signatures.

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