

**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 ½ 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 ½ 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 spouse 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 ½ 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 ½ 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 spouse 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)

	<b>Custodial Parent</b>		<b>Noncustodial Parent</b>		<b>Combined</b>
	[ ] 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)

	<b>Petitioner</b>		<b>Respondent</b>		<b>Combined</b>
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)

**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 [NCP]  Custodial Parent

Noncustodial Parent [NCP]  Custodial Parent

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*	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 Spouse 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> (name)		<u>Noncustodial Parent</u> (name)		<b>Combined</b>
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>		<b>Combined</b>
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.