

**CEDAR RAPIDS**

*October 6, 2016*

*Patrick Wilson*

*515-822-0203*

*Alft & Wilson Publishing*

*www.iowasupportmaster.com*

**IOWA SUPPORT MASTER 2016 - MAIN SCREEN - ALFT & WILSON PUBLISHING**

**CHILD SUPPORT INFORMATION**

- Parent Names
- Income
- Other Income
- Qualified Additional Dependents
- Tax Information
- Other Deductions
- Number of Children for Support
- Calculation Overrides
- Income Series Analysis

**COMMON INFORMATION**

**AFFIDAVIT OF FINANCIAL STATUS**

**Welcome to Iowa Support Master 2016**

This software is designed to calculate child support in Iowa for every possible scenario under the Guidelines.

You will find this program is mostly easy to use but sometimes complex -- just like your clients.

If you get lost or need help, click the HELP & FIND buttons to the right. Those buttons are in alphabetical order.

To get information about this software, your license, and version click the ABOUT button top right.

All updates during the year are free. In 2016 we expect some very important updates to taxes.

Click to see more helpful tips!

**Free Program Resources**

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Child Support Amount **\$649.66**

Cash Medical Support **\$0.00**

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**Analysis**

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**Reverse**

**Split**

**Spousal Support**

**Start Over**

**EXIT**

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH REASONABLE COST OF HEALTH INSURANCE**

<b>I. Net Monthly Income of Petitioner, Lynn</b>		
<input type="checkbox"/> Custodial Parent <input checked="" type="checkbox"/> Noncustodial Parent <input type="checkbox"/> Joint Physical Care Petitioner claims 0 children as tax dependents.		
<b>A. Sources and Amounts of Annual Income:</b>		
	TOTAL:	\$77,000.00
<b>B. Federal Tax Deduction:</b>		
Gross Annual Taxable Income	\$77,000.00	
less 1/2 self-employment (FICA) tax:	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 0 dependents	<4,050.00>	
less standard deduction		
filing as single	<6,300.00>	
Net taxable income - federal:	\$66,650.00	
Final federal tax liability:		<12,433.75>
<b>C. State Tax Deduction:</b>		
Gross Annual Taxable Income:	\$77,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<12,433.75>	
less standard deduction		
filing as single	<1,970.00>	
Net taxable income - state:	\$62,596.25	
State tax liability (tables):	\$3,838.12	
less pers/dep. credits:	<40.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<3,798.12>
<b>D. Social Security and Medicare Tax / Mandatory Pension Deduction:</b>		
Annual earned income:	\$77,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% or 15.3% as adjusted)		
Annual Social Security and Medicare tax liability		<5,890.50>
<b>E. Other Deductions (Annual):</b>		
1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>
<b>Preliminary Net Annual Income:</b>		\$54,877.63
<b>Preliminary Average Monthly Income of Petitioner</b>		\$4,573.14
7. Monthly Cash Medical Support ordered in this pending action		\$0.00
<b>Adjusted Net Monthly Income of Petitioner</b>		\$4,573.14

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH REASONABLE COST OF HEALTH INSURANCE**

**II. NET MONTHLY INCOME OF RESPONDENT, Terry**

Custodial Parent    Noncustodial Parent    Joint Physical Care

Respondent claims 1 child as tax dependents.

**A. Sources and Amounts of Annual Income:**

TOTAL: \$55,000.00

**B. Federal Tax Deduction:**

Gross Annual Taxable Income	\$55,000.00	
less 1/2 self-employment (FICA) tax	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 1 dependents	<8,100.00>	
less standard deduction		
filing as head of household	<9,300.00>	
Net taxable income - federal:	\$37,600.00	
Federal Tax Liability:	\$4,977.50	
Federal Tax Credits for Dependent Children	<1,000.00>	
Final federal tax liability:		<3,977.50>

**C. State Tax Deduction:**

Gross Annual Taxable Income:	\$55,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<3,977.50>	
less standard deduction		
filing as Head of Household	<4,860.00>	
Net taxable income - state:	\$46,162.50	
State tax liability (tables):	\$2,541.69	
less pers/dep. credits:	<120.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<2,421.69>

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

Annual earned income:	\$55,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% wages or 15.3% self-employment as adjusted)		
Annual Social Security and Medicare tax liability		<4,207.50>

**E. Other Deductions (Annual):**

1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>

**Preliminary Net Annual Income:** \$44,393.31

**Preliminary Average Monthly Income of Respondent** \$3,699.44

7. Monthly Cash Medical Support ordered in this pending action \$0.00

**Adjusted Net Monthly Income of Respondent** \$3,699.44

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH REASONABLE COST OF HEALTH INSURANCE**

**III. Calculation of the Guideline Amount of Support**

	<b>Custodial Parent</b> [ ] Petitioner [X] Respondent		<b>Noncustodial Parent</b> [X] Petitioner [ ] Respondent		<b>Combined</b>
A. Adjusted Net Monthly Income	\$3,699.44	+	\$4,573.14	=	\$8,272.58
B. Proportional Share of Income	44.7193%	+	55.2807%	=	100%
C. Number of Children for Whom Support is Sought					1
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income			N/A		
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income					\$1,337.00
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes	\$597.90		\$739.10		
G. NCP's Basic Support Obligation Before Health Insurance			\$739.10		
H. Cost of Child(ren)'s Health Insurance Premium	\$0.00		\$320.83		
I. Health Insurance Add-On or Deduction From NCP's Obligation			-\$143.47		
J. Guideline Amount of Child Support for NCP			\$595.63		

**V. SPECIAL FINDINGS**

- A. Income imputed to Respondent:  
Income imputed to Petitioner:
- B. Estimated income of Respondent:  
Estimated income of Petitioner:
- 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**  
Not applicable

**Always check the version date. This document was prepared by the June 2, 2016 version.**

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH UNREASONABLE COST OF HEALTH INSURANCE**

<b>I. Net Monthly Income of Petitioner, Lynn</b>		
[ ] Custodial Parent [X] Noncustodial Parent [ ] Joint Physical Care		
Petitioner claims 0 children as tax dependents.		
<b>A. Sources and Amounts of Annual Income:</b>		
	TOTAL:	\$77,000.00
<b>B. Federal Tax Deduction:</b>		
Gross Annual Taxable Income	\$77,000.00	
less 1/2 self-employment (FICA) tax:	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 0 dependents	<4,050.00>	
less standard deduction		
filing as single	<6,300.00>	
Net taxable income - federal:	\$66,650.00	
Final federal tax liability:		<12,433.75>
<b>C. State Tax Deduction:</b>		
Gross Annual Taxable Income:	\$77,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<12,433.75>	
less standard deduction		
filing as single	<1,970.00>	
Net taxable income - state:	\$62,596.25	
State tax liability (tables):	\$3,838.12	
less pers/dep. credits:	<40.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<3,798.12>
<b>D. Social Security and Medicare Tax / Mandatory Pension Deduction:</b>		
Annual earned income:	\$77,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% or 15.3% as adjusted)		
Annual Social Security and Medicare tax liability		<5,890.50>
<b>E. Other Deductions (Annual):</b>		
1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>
<b>Preliminary Net Annual Income:</b>		\$54,877.63
<b>Preliminary Average Monthly Income of Petitioner</b>		\$4,573.14
7. Monthly Cash Medical Support ordered in this pending action		\$0.00
<b>Adjusted Net Monthly Income of Petitioner</b>		\$4,573.14

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH UNREASONABLE COST OF HEALTH INSURANCE**

**II. NET MONTHLY INCOME OF RESPONDENT, Terry**

Custodial Parent    Noncustodial Parent    Joint Physical Care

Respondent claims 1 child as tax dependents.

**A. Sources and Amounts of Annual Income:**

TOTAL: \$55,000.00

**B. Federal Tax Deduction:**

Gross Annual Taxable Income	\$55,000.00	
less 1/2 self-employment (FICA) tax	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 1 dependents	<8,100.00>	
less standard deduction		
filing as head of household	<9,300.00>	
Net taxable income - federal:	\$37,600.00	
Federal Tax Liability:	\$4,977.50	
Federal Tax Credits for Dependent Children	<1,000.00>	
Final federal tax liability:		<3,977.50>

**C. State Tax Deduction:**

Gross Annual Taxable Income:	\$55,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<3,977.50>	
less standard deduction		
filing as Head of Household	<4,860.00>	
Net taxable income - state:	\$46,162.50	
State tax liability (tables):	\$2,541.69	
less pers/dep. credits:	<120.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<2,421.69>

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

Annual earned income:	\$55,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% wages or 15.3% self-employment as adjusted)		
Annual Social Security and Medicare tax liability		<4,207.50>

**E. Other Deductions (Annual):**

1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>

**Preliminary Net Annual Income:** \$44,393.31

**Preliminary Average Monthly Income of Respondent** \$3,699.44

7. Monthly Cash Medical Support ordered in this pending action \$0.00

**Adjusted Net Monthly Income of Respondent** \$3,699.44

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH UNREASONABLE COST OF HEALTH INSURANCE**

**III. Calculation of the Guideline Amount of Support**

	<b>Custodial Parent</b> [ ] Petitioner [X] Respondent		<b>Noncustodial Parent</b> [X] Petitioner [ ] Respondent		<b>Combined</b>
A. Adjusted Net Monthly Income	\$3,699.44	+	\$4,573.14	=	\$8,272.58
B. Proportional Share of Income	44.7193%	+	55.2807%	=	100%
C. Number of Children for Whom Support is Sought					1
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income			N/A		
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income					\$1,337.00
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes	\$597.90		\$739.10		
G. NCP's Basic Support Obligation Before Health Insurance			\$739.10		
H. Cost of Child(ren)'s Health Insurance Premium	\$0.00		\$375.00		
*Calculation override. Reasonable NCP cost is \$320.83					
I. Health Insurance Add-On or Deduction From NCP's Obligation			-\$167.70		
J. Guideline Amount of Child Support for NCP			\$571.40		

**V. SPECIAL FINDINGS**

- A. Income imputed to Respondent:  
Income imputed to Petitioner:
- B. Estimated income of Respondent:  
Estimated income of Petitioner:
- 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**  
Not applicable

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH NO INSURANCE – CASH MEDICAL APPLIES**

<b>I. Net Monthly Income of Petitioner, Lynn</b>		
[ ] Custodial Parent [X] Noncustodial Parent [ ] Joint Physical Care		
Petitioner claims 0 children as tax dependents.		
<b>A. Sources and Amounts of Annual Income:</b>		
	TOTAL:	\$77,000.00
<b>B. Federal Tax Deduction:</b>		
Gross Annual Taxable Income	\$77,000.00	
less 1/2 self-employment (FICA) tax:	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 0 dependents	<4,050.00>	
less standard deduction		
filing as single	<6,300.00>	
Net taxable income - federal:	\$66,650.00	
Final federal tax liability:		<12,433.75>
<b>C. State Tax Deduction:</b>		
Gross Annual Taxable Income:	\$77,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<12,433.75>	
less standard deduction		
filing as single	<1,970.00>	
Net taxable income - state:	\$62,596.25	
State tax liability (tables):	\$3,838.12	
less pers/dep. credits:	<40.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<3,798.12>
<b>D. Social Security and Medicare Tax / Mandatory Pension Deduction:</b>		
Annual earned income:	\$77,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% or 15.3% as adjusted)		
Annual Social Security and Medicare tax liability		<5,890.50>
<b>E. Other Deductions (Annual):</b>		
1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>
<b>Preliminary Net Annual Income:</b>		\$54,877.63
<b>Preliminary Average Monthly Income of Petitioner</b>		\$4,573.14
<b>7. Monthly Cash Medical Support ordered in this pending action</b>		<b>\$320.83</b>
<b>Adjusted Net Monthly Income of Petitioner</b>		<b>\$4,252.31</b>



**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH NO INSURANCE – CASH MEDICAL APPLIES**

**II. NET MONTHLY INCOME OF RESPONDENT, Terry**

Custodial Parent    Noncustodial Parent    Joint Physical Care  
Respondent claims 1 child as tax dependents.

**A. Sources and Amounts of Annual Income:**

TOTAL: \$55,000.00

**B. Federal Tax Deduction:**

Gross Annual Taxable Income	\$55,000.00	
less 1/2 self-employment (FICA) tax	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 1 dependents	<8,100.00>	
less standard deduction		
filing as head of household	<9,300.00>	
Net taxable income - federal:	\$37,600.00	
Federal Tax Liability:	\$4,977.50	
Federal Tax Credits for Dependent Children	<1,000.00>	
Final federal tax liability:		<3,977.50>

**C. State Tax Deduction:**

Gross Annual Taxable Income:	\$55,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<3,977.50>	
less standard deduction		
filing as Head of Household	<4,860.00>	
Net taxable income - state:	\$46,162.50	
State tax liability (tables):	\$2,541.69	
less pers/dep. credits:	<120.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<2,421.69>

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

Annual earned income:	\$55,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% wages or 15.3% self-employment as adjusted)		
Annual Social Security and Medicare tax liability		<4,207.50>

**E. Other Deductions (Annual):**

1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>

**Preliminary Net Annual Income:** \$44,393.31

**Preliminary Average Monthly Income of Respondent** \$3,699.44

7. Monthly Cash Medical Support ordered in this pending action \$0.00

**Adjusted Net Monthly Income of Respondent** \$3,699.44

**CHILD SUPPORT GUIDELINES WORKSHEET – SAMPLE WITH NO INSURANCE – CASH MEDICAL APPLIES**

**III. Calculation of the Guideline Amount of Support**

	<b>Custodial Parent</b> [ ] Petitioner [X] Respondent		<b>Noncustodial Parent</b> [X] Petitioner [ ] Respondent		<b>Combined</b>
A. Adjusted Net Monthly Income	\$3,699.44	+	\$4,252.30	=	\$7,951.74
B. Proportional Share of Income	46.5237%	+	53.4763%	=	100%
C. Number of Children for Whom Support is Sought					1
D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income			N/A		
E. Basic Support Obligation Using Combined Adjusted Net Monthly Income					\$1,307.00
F. Each Parent's Share of the Basic Support Obligation Using Combined Incomes	\$608.06		\$698.94		
G. NCP's Basic Support Obligation Before Health Insurance			\$698.94		
H. Cost of Child(ren)'s Health Insurance Premium	\$0.00		\$0.00		
I. Health Insurance Add-On or Deduction From NCP's Obligation			\$0.00		
J. Guideline Amount of Child Support for NCP			\$698.94		

**V. SPECIAL FINDINGS**

- A. Income imputed to Respondent:  
Income imputed to Petitioner:
- B. Estimated income of Respondent:  
Estimated income of Petitioner:
- 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**  
Not applicable

**Always check the version date.**

## ANALYSIS REPORT

	Noncustodial	Custodial
<b>TOTAL INCOME:</b>	77000.00	55000.00
<hr/>		
<b>FEDERAL TAX ANALYSIS</b>		
Federal Income	77000.00	55000.00
Personal Exemptions	1	2
Personal Exemptions Value	4050.00	8100.00
Credit for Over Age 65 or Blind	0.00	0.00
Federal Standard Deduction	6300.00	9300.00
Filing Status:	Single	Head of House
Self Employment Tax	0.00	0.00
Spousal Support, Prior Order	0.00	0.00
Net Federal Taxable Income	66650.00	37600.00
Beginning Federal Tax Liability	12433.75	4977.50
Federal Tax Credits	0.00	1000.00
** NCP Child Tax Credit Income Phase Out - Lynn		
Final Federal Tax Liability	12433.75	3977.50
Additional Child Tax Credits (refundable)	0.00	0.00
<hr/>		
<b>IOWA TAX ANALYSIS</b>		
State Income	77000.00	55000.00
-less federal tax liability	12433.75	3977.50
-less 1/2 self employment tax	0.00	0.00
-less state standard deduction	1970.00	4860.00
-less alimony payments	0.00	0.00
Net Iowa Taxable Income	62596.25	46162.50
Beginning Iowa Tax Liability	3838.12	2541.69
- less Iowa pers/dep credits	40.00	120.00
- less state tax credits	0.00	0.00
+ plus school surtax	0.00	0.00
Ending Iowa Tax Liability	3798.12	2421.69
<hr/>		
<b>FICA &amp; PENSION LIABILITY</b>		
FICA & Pension Income	77000.00	55000.00
- less FICA/Pension on Wages	5890.50	4207.50
- less FICA on Self Employment	0.00	0.00
Total Allowed FICA & Pension Liability	5890.50	4207.50
Mandatory Pension Paid	0.00	0.00
<hr/>		
<b>OTHER DEDUCTIONS</b>		
Qualified Additional Dependents	0.00	0.00
Union Dues	0.00	0.00
Occupational License Fees	0.00	0.00
Prior Order Child Support	0.00	0.00
Prior Order Spousal Support	0.00	0.00
Prior Order Medical Support	0.00	0.00
Child Care Expenses	0.00	0.00
Children In Child Care:	0	0
- less federal tax credits	0.00	0.00
- less state tax credits	0.00	0.00
- less state tax credit refund	0.00	0.00
Net Child Care Expenses	0.00	0.00
Total Other Annual Liabilities	0.00	0.00

### SUMMARY

**Net Monthly Income Computation**

Total Income	77000.00	55000.00
- less federal Tax Liability	12433.75	3977.50
- less state Tax Liability	3798.12	2421.69
- less FICA Liability	5890.50	4207.50
- less Other Annual Liabilities	0.00	0.00
Net Annual Income	54877.63	44393.31
Preliminary Net Monthly Income	4573.14	3699.44
- less Cash Medical Support (not insurance paid)	0.00	0.00

**Child Support Computation**

A. Adjusted Net Monthly Income	<b>4,573.14</b>	<b>3,699.44</b>	= <b>8,272.58</b>
B. Proportional share of income:	55.2807%	44.7193%	
C. Number of children for whom support is sought:	1		
D. Basic support obligation using only NCP income:	N/A		
E. Basic support obligation - combined income:	1,337.00		
F. Share of Basic support obligation - combined income:	739.10	597.90	
G. NCP's basic support obligation before health insurance:	739.10		
H. Cost of Children's Health Insurance Premium:	320.83	0.00	
I. Health Insurance Add-On/Deduction:	143.47	0.00	
J. <b>Guideline Amount of Child Support for NCP:</b>	<b>595.63</b>		

**OVERVIEW OF THE PERCENTAGES INVOLVED IN THIS CALCULATION**

Child support as a percentage of combined net income:	7.20%
Child support as a percentage of NCP gross income:	9.28%
Child support as a percentage of NCP adjusted net income:	13.02%
Cash medical as a percentage of NCP gross income:	0.00%
Cash medical as a percentage of NCP adjusted net income:	0.00%
Total support as a percentage of NCP gross income:	9.28%
Total support as a percentage of NCP net income:	13.02%

**Assume NCP has a history of receiving odd bonus rewards at work. Three years ago \$25,000. Last year \$3,000. How do you calculate child support based on these amounts in the calculations? Use these percentages in the Decree. Include language that should the NCP receive a work pay bonus at any time, NCP shall pay over to the CP 9.28% of the gross amount of the bonus received.**

**OVERVIEW OF CASH MEDICAL SUPPORT CALCULATION**

**\*\*\* OVERRIDE \*\*\*You have entered Cost of Child's Health Insurance. This removes cash medical support obligation.**  
**NONCUSTODIAL PARENT**

Net income:	\$4,573.14
Percentage Rate:	5%
Gross Income:	\$6,416.67
Percent x Monthly Gross Income:	\$320.83
Monthly reasonable cost (cash medical support):	\$320.83
Yearly reasonable cost (cash medical support):	\$3,850.00

## ANALYSIS REPORT

### CUSTODIAL PARENT

Net Income:	\$3,699.44
Percentage Rate:	5%
Gross income:	\$4,583.33
Percent x Monthly Gross Income:	\$229.17
Monthly reasonable cost (cash medical support):	\$229.17
Yearly reasonable cost (cash medical support):	\$2,750.00

### Analyzing Cash Medical Support and NCP Income as number of children entitled to support changes

Cash medical support for 1 child            \$0.00

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### EFFECTS OF CLAIMING THE CHILDREN AS TAX DEPENDENTS

Noncustodial claims 0 and custodial claims 1		
Net Monthly Income	4573.14	3699.44
Monthly Child Support Amount	595.63	
Actual Monthly Income	3977.51	4295.07
Noncustodial claims 1 and custodial claims 0		
Net Monthly Income	4719.39	3571.26
Monthly Child Support Amount	622.88	
Actual Monthly Income	4096.51	4194.14

**Filing status of the parties is not changed for purpose of this calculation. You would need to go back into the program and change the filing status of the parties then produce a Form 1 for each scenario. This is a thumb-nail of what it might be like.**

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### WARNINGS AND PRECAUTIONS

No unusual information was found.

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## QADD BASICS 101

by Patrick Wilson of Alft & Wilson Publishing – Iowa Support Master

If you are applying a QADD, child support may not go below the mandatory minimums of \$30 per month or \$50 for 2 or more children.

**Defined:** A Qualified Additional Dependent is a child belonging to either of the parties, but not to both, to whom that party owes an obligation of support. The party having the obligation is allowed a deduction against their income for the obligation. The deduction will be either the amount of support actually paid by that party for the support of the child or a standard deduction amount as determined by the Guidelines in Rule 9.8.

A party may not claim both the support amount they are actually paying and the standard deduction amount allowed for a Qualified Additional Dependent.

**Two Threshold Questions:**

- A. Does the child for which you seek to claim a QADD belong to one of the parties to your action? If no, then no QADD is allowed.
- B. Does the child belong to both of the parties to your action? If yes,

**Three Possible Scenarios**

1. James is paying child support to Mary who a prior spouse/partner for their child as ordered by the court. James is a party in your current action. Mary is not a party to the current action. Go to "Other Deductions" then "Child Support - Prior Order" and enter the amount James is actually paying in support to Mary. James is not allowed to also claim a QADD for this child.

2. James has a child in his care, custody and control. Mary, the mother of the child, is not a party to your current action. James may claim this child as a QADD. If Mary is paying child support to James for this child, James would not show the child support anywhere in the calculations. Child support received is not income to James.

3. James has a child with prior spouse/partner Mary, who is not a party to your action. The child is in Mary's custody. There is no support order in place for James to pay support to Mary for this child. Does James owe an obligation of support for this child? If so, he may claim a QADD.

**Are You Required to Claim a Qualified Additional Dependent Deduction?** We know of no rule requiring that a party must claim a QADD. Check the Analysis Page of Iowa Support Master to check the consequences. You may give your client the QADD and cause child support to increase.

**Modification of Support Action - 10% Threshold.** In a modification of support action, run the calculations BEFORE you indicate a QADD. If support does not change by at least 10%, then you are not allowed to apply the QADD to meet the 10% threshold. You must first determine if support would go up or down by 10%. If so, you may then apply the QADD to see what it does to the support amount.

**QADD Defined in the Guidelines Rule 9.5(9) Net Monthly Income/QADD.** A qualified additional

dependent deduction, if it applies, is used as a deduction to arrive at the net monthly income of a party. When a QADD is applied, this will drive down the income of the party with the obligation which, in most cases, will reduce the child support obligation.

**Guidelines Rule 9.7 - Defines how a QADD is established. 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 being born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction."**

**Guidelines Rule 9.8(2) - Application of the QADD**

**A. Original Dissolution or Support Action. For a parent not having custody of the QADD, the question becomes - is there a prior court or administrative order which obligates this parent to pay support? If yes, the parent is allowed to deduct the support he/she is actually paying. If no, then the parent is allowed to claim the Guideline amount under Rule 9.8. or a parent who has custody of the QADD, you would apply the Guideline amount under Rule 9.8. B. Modification of Support Action.**

**Rule 9.8(2) does not allow the application of the QADD in arriving at the threshold determination of a downward modification of an existing order. The threshold is 10%.**

**Calculate support under the current guidelines without applying a QADD.**

**If the new support amount amounts to a 10% change higher or lower than what the party has been ordered to pay, you may then apply the QADD deduction to arrive at the proper support amount.**

**Reminder, you cannot claim both the amount of support actually being paid and the QADD for the same child. If there is a support order for the QADD child, then you cannot claim the QADD. You may take the deduction for support actually being paid.**