

	Noncustodial Father	Custodial Mother
<b>TOTAL INCOME:</b>	63000.00	34000.00

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**FEDERAL TAX ANALYSIS**

Federal Income	63000.00	34000.00
Personal Exemptions	2	2
Personal Exemptions Value	8100.00	8100.00
Credit for Over Age 65 or Blind	0.00	0.00
Federal Standard Deduction	6350.00	9350.00
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	48550.00	16550.00
Beginning Federal Tax Liability	7876.25	1815.00
Federal Tax Credits	1000.00	1000.00
Final Federal Tax Liability	6876.25	815.00
Additional Child Tax Credits (refundable)	0.00	0.00

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**IOWA TAX ANALYSIS**

State Income	63000.00	34000.00
-less federal tax liability	6876.25	815.00
-less 1/2 self-employment tax	0.00	0.00
-less state standard deduction	2000.00	4920.00
-less alimony payments	0.00	0.00
Net Iowa Taxable Income	54123.75	28265.00
Beginning Iowa Tax Liability	3153.42	1327.60
- less Iowa pers/dep credits	80.00	120.00
- less state tax credits	0.00	0.00
+ plus school surtax	0.00	0.00
Ending Iowa Tax Liability	3073.42	1207.60

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**FICA & PENSION LIABILITY**

FICA & Pension Income	63000.00	34000.00
- less FICA/Pension on Wages	4819.50	2601.00
- less FICA on Self-Employment	0.00	0.00
Total Allowed FICA & Pension Liability	4819.50	2601.00
Mandatory Pension Paid	0.00	0.00

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**OTHER DEDUCTIONS**

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

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**SUMMARY**

**Net Monthly Income Computation**

Total Income	63000.00	34000.00
- less federal Tax Liability	6876.25	815.00
- less state Tax Liability	3073.42	1207.60
- less FICA Liability	4819.50	2601.00
- less Other Annual Liabilities	0.00	0.00
Net Annual Income	45080.83	29376.40

Preliminary Net Monthly Income	4019.24	2448.03
- less Cash Medical Support (not insurance paid)	262.50	0.00

### Child Support Computation

A. Adjusted Net Monthly Income	<b>3,756.74</b>	<b>2,448.03</b>	=	<b>6,204.77</b>
B. Proportional share of income:	60.5459%	39.4541%		
C. Number of children for whom support is sought:	2			
D. Basic support obligation using only NCP income:	N/A			
E. Basic support obligation - combined income:	1,609.00			
F. Share of Basic support obligation - combined income:	974.18	634.82		
G. NCP's basic support obligation before health insurance:	974.18			
H. Cost of Children's Health Insurance Premium:	0.00	0.00		
I. Health Insurance Add-On/Deduction:	0.00	0.00		
J. <b>Guideline Amount of Child Support for NCP:</b>	<b>974.18</b>			
<b>Cash Monthly Medical Support for NCP</b>	<b>262.50</b>			

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### OVERVIEW OF THE PERCENTAGES INVOLVED IN THIS CALCULATION

Child support as a percentage of combined net income:	15.70%
Child support as a percentage of NCP gross income:	18.56%
Child support as a percentage of NCP adjusted net income:	25.93%
Cash medical as a percentage of NCP gross income:	5.00%
Cash medical as a percentage of NCP adjusted net income:	6.99%
Total support as a percentage of NCP gross income:	23.56%
Total support as a percentage of NCP net income:	32.92%

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### OVERVIEW OF CASH MEDICAL SUPPORT CALCULATION

#### NONCUSTODIAL PARENT

Net income:	\$4,019.24
Percentage Rate:	5%
Gross Income:	\$5,250.00
Percent x Monthly Gross Income:	\$262.50
Monthly reasonable cost (cash medical support):	\$262.50
Yearly reasonable cost (cash medical support):	\$3,150.00

#### CUSTODIAL PARENT

Net Income:	\$2,448.03
Percentage Rate:	5%
Gross income:	\$2,833.33
Percent x Monthly Gross Income:	\$141.67
Monthly reasonable cost (cash medical support):	\$141.67
Yearly reasonable cost (cash medical support):	\$1,700.00

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

Cash medical support for 2 children	\$262.50
Cash medical support for 1 child	\$262.50

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**EFFECTS OF CLAIMING THE CHILDREN AS TAX DEPENDENTS**

Noncustodial claims 0 and custodial claims 2		
Net Monthly Income	3598.98	2577.38
Monthly Child Support Amount	933.49	
Actual Monthly Income	2665.49	3510.87
Noncustodial claims 1 and custodial claims 1		
Net Monthly Income	3756.74	2448.03
Monthly Child Support Amount	974.18	
Actual Monthly Income	2782.56	3422.21
Noncustodial claims 2 and custodial claims 0		
Net Monthly Income	3914.49	2319.42
Monthly Child Support Amount	1010.35	
Actual Monthly Income	2904.15	3329.77

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**WARNINGS AND PRECAUTIONS**

- Use caution if using Section VI on worksheet. Consider calculating separate worksheets as children change.

No unusual information was found.