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Iowa Child Support Guidelines Review
Committee

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A. Introduction

The federal Family Support Act of 1988 requires each state to maintain uniform child support guidelines and criteria and to review the guidelines and criteria at least once every four years. The Iowa General Assembly has entrusted the Iowa Supreme Court with this responsibility. See Iowa Code § 598.21B(1). The guidelines were last reviewed in 2020, and the Court approved updates in 2021.

In June 2024, the Court established the 2024 Iowa Child Support Guidelines Review Committee (Committee) to assist with the latest scheduled review of Iowa's child support guidelines. The Court appointed the following members to the Committee:

Hon. Chad A. Kepros, Sixth Judicial District, Iowa City, Co-Chair

Marlis J. Robberts, Attorney, Burlington, Co-Chair

Hon. Thomas A. Bitter, First Judicial District, Dubuque

Hon. Craig M. Dreismeier, Fourth Judicial District, Council Bluffs

Hon. Laura Parrish, First Judicial District, Decorah

Wayne Bergman, Assistant Attorney General, Des Moines

DeShawne L. Bird-Sell, Attorney, Glenwood

Kevin E. Kaufman, Assistant Attorney General, Davenport

Andrea McGinn, Attorney, Van Meter

Alison Werner Smith, Attorney, Iowa City

Ryan Genest, Attorney, Des Moines

Whitney Jacque, Attorney, Iowa Legal Aid, Council Bluffs

Anjela Shutts, Attorney, Des Moines

Tim Eckley, Assistant Counsel to the Chief Justice, Iowa Supreme Court; Cheri Damante Cummings, Assistant Attorney General; and Melissa Gray, Child Support Management Analyst 3, served as Committee Staff.

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Jane Venohr, Ph.D., Research Associate/Economist, Center for Policy Research, Denver, Colorado, served as technical consultant for the review. Dr. Venohr is nationally known for her expertise on child support guidelines and has helped many states, including Iowa, with guidelines reviews. She has been involved several times with Iowa's reviews and again provided valuable insight and advice to the Committee during Committee meetings and by providing the report "Review of the Iowa Child Support Guidelines: Updated Schedule," attached to this Report as Appendix H. Dr. Venohr's report includes extensive research, economic data, analysis, and history underpinning the structure and calculations of the Iowa child support guidelines.

The Iowa Supreme Court generally charged the Committee with reviewing Iowa's child support guidelines "to ensure that their application results in the determination of appropriate child support award amounts." See 42 U.S.C. § 667(a) (method for establishment of state child support guidelines). In considering this charge, the Committee discussed the history of the guidelines, asked for and received input from the public, evaluated key facts, considered economic and case data, and reached a consensus on recommendations to be made to the Court.

There are general elements in every guidelines review, including those that are federally mandated.

- The Committee compares the child support obligations derived from Iowa's existing Schedule of Basic Support Obligations with the child support obligations for surrounding states.
- The Committee analyzes case data on the number of deviations from the guidelines, rates of default orders, imputed child support orders, and orders determined using the low-income adjustment pursuant to federal requirements. Iowa's IV-D agency,¹ Child Support Services (CSS), has the best information on these case characteristics because they are not

¹ In 1975, Congress passed the Social Services Amendments of 1974, which created Title IV, Part D, (Title IV-D) of the Social Security Act. Pub. L. No. 93-647, 88 Stat. 2337 (1975) (codified as amended at 42 U.S.C. §§ 651-669). This legislation established federal oversight of a child support system within which each participating state is responsible for the operation of a "IV-D" child support program. All states, as well as several territories and tribes, have opted to participate in the IV-D system. To receive federal funding, participating states must comply with a vast federal statutory and regulatory scheme. See, e.g., 42 U.S.C. § 654 (setting forth state plan requirements).

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tracked on the Iowa Court Information System (ICIS) for private cases. The data tracked on CSS's automated database, Iowa Collection and Reporting (ICAR), includes all orders CSS is enforcing, whether obtained privately or by CSS.

- As a part of the review process and pursuant to federal requirements, the Committee also considers economic data. Several studies have attempted to measure child-rearing expenditures in relation to family income. The present Iowa schedule is based on measurements of child-rearing expenditures developed by Professor David Betson in 2006 using the Rothbarth methodology (also called "Betson-Rothbarth" methodology), updated for 2020 price levels with adjustments for very high incomes. Federal regulations require that states consider economic data on the cost of child rearing and update their schedules as appropriate. The determination of what is appropriate is up to each state. To that end:
 - In any review of the guidelines, the Schedule of Basic Support Obligations may be left unchanged if the relevant economic factors in the preceding four years do not necessitate a change.
 - Use of a particular economic study can affect the support obligations in the Iowa schedule.
 - Existing amounts from the economic study used for the existing schedule can be updated for the change in the cost of living.

In addition to the general elements of the review, the Committee also considers whether it should recommend other updates or changes to chapter 9 of the Iowa Court Rules. The Committee's recommendations are presented later in this report.

B. History of Iowa's Child Support Guidelines

1. The guidelines in the 1980s

Iowa began using child support guidelines in the early 1980s. The guidelines implicitly recognize two fundamental principles: (1) both parents have a duty to provide adequate support for their children in proportion to their respective incomes, and (2) this shared obligation should be tied to the actual cost of raising a child. Guided by these principles, the Iowa Supreme Court has adapted and refined the guidelines over time to address increasingly complex

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economic and societal issues facing families, and to ensure the guidelines treat both parents as fairly and equitably as possible.

In 1984, the Iowa Supreme Court, upon the recommendation of the Iowa Judicial Council, adopted guidelines for temporary support. In adopting the first guidelines, the Court intended to promote uniformity in temporary support orders, advance judicial economy, and reduce the cost of litigation. The early guidelines were simple tables that factored in both parents' net incomes and the number of minor children involved.

In 1987, the Court adopted new temporary guidelines on the advice of the Iowa Judicial Council. They were arranged in simple charts depending on the number of children involved, using the net monthly income of both parents ranging from \$0 to \$1001 in increments of \$100. The charts included a percentage that, when multiplied against the noncustodial parent's net monthly income, would determine the monthly child support obligation. These guidelines set the standard for future guidelines.

In 1988, soon after Congress passed the federal Family Support Act, members of the Iowa General Assembly approached the Iowa Supreme Court about assuming the responsibility of promulgating permanent child support guidelines for Iowa. The legislators favored the Court's involvement because the process of adopting court rules is much easier and less politically charged than the process of approving administrative rules or statutes. The Court agreed to take on the duty, and the General Assembly codified the Court's new responsibility in Iowa Code § 598.21(4) (later renumbered as §598.21B(1)).

In 1989, the Court adopted the guidelines previously used for setting temporary support as Iowa's first permanent uniform guidelines. Since this initial action, the Court has reviewed and revised the guidelines eight times.

2. The 1990 guidelines review

In 1990, after months of study and consideration of public comment, the Court approved a more complex set of permanent guidelines. The 1990 guidelines included several more items as deductions for determining net income, addressed the issue of medical support, and revised the charts to include new percentages and special instructions for cases involving parents in low income (\$500 per month and under) and high income (\$3000 per month and above) brackets.

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3. The 1995 guidelines review

The Court revised the guidelines again in 1995 after receiving recommendations from its advisory committee. The 1995 amendments included extending the schedule to cover net incomes up to \$6000 per month, adjusting the schedules for persons with net incomes under \$500 per month, adopting a fixed deduction as a multi-family adjustment (Qualified Additional Dependent Deduction), and adopting required support calculation forms.

4. The 2000 guidelines review

Major innovations to the guidelines followed the 2000 review. Based upon advisory committee recommendations, the Court amended the guidelines to include a credit for noncustodial parents for extraordinary amounts of visitation, allow parties to deduct the total health insurance premium costs paid by each parent when the child is covered by the plan, allow a limited amount of unreimbursed medical expenses for purposes of calculating net income, and add a provision outlining the respective obligations of both parents with regard to medical expenses not covered by insurance.

5. The 2004 guidelines review

The guidelines were again amended in 2004. Based on recommendations of the advisory committee, the Court added a rule to standardize the deductions for income taxes for purposes of calculating child support by specifying the tax filing status for each parent and an allocation of personal exemptions, unless the district court were to find that actual taxes differed substantially. The Court also reduced the amount of the extraordinary visitation credit, added a rule for calculation of child support when parents exercise joint or split physical care, extended the top income brackets of the schedule to net monthly combined income of \$10,000, and removed the child support requirement for parents whose only income was Supplemental Security Income. Finally, the Court agreed with the advisory committee's recommendation to consider replacing Iowa's present guidelines with a Pure Income Shares Model.

6. The 2008 guidelines review

In 2009, the Court revised the guidelines again with major changes based on the advisory committee's 2008 review and recommendations. The amendments included adoption of a Pure Income Shares Model, which was at the time and continues to be the model utilized by a majority of states. This model more clearly reflects the underlying principle that each parent has a duty to support the child and the level of support is a *pro rata* share of the parent's income.

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The previous charts determined the amount of support only in terms of a percentage of the obligor's income. Adoption of the Pure Income Shares Model allowed the guidelines support amounts to be portrayed on a single schedule, rather than the six charts previously used in Iowa.

The Pure Income Shares Model lists the combined income of both parents and shows the child support obligation as a dollar figure to be apportioned between the parents according to their respective incomes. The model assumes the child should receive the same proportion of combined parental income that was estimated to have been spent on the child when the household was intact. The model also allocates health insurance premiums between the parents in proportion to their respective incomes, regardless of which parent carries the insurance. The fairness of this approach is readily apparent.

In addition to the adoption of the Pure Income Shares Model, the Court also adopted the advisory committee's recommendations to strike a fairer balance between upward and downward deviations, eliminate the \$25 deduction for unreimbursed medical expenses, make the prior support order deduction gender neutral, adjust the Qualified Additional Dependent Deduction to conform with updated economic concepts, make significant changes to the medical support provisions in accordance with changes in federal law, use a self-support reserve for low-income parents, allow the extraordinary visitation credit even at the very lowest income level, lower the minimum support obligation, clarify how to calculate support obligations in joint physical care cases, and use the parties' combined incomes in joint physical care cases.

7. The 2012 guidelines review

In 2013, based on the advisory committee's 2012 review and recommendations, the Court revised the guidelines again with minor changes, which were mostly clarifying in nature. The amendments to the Schedule of Basic Support Obligations included updating to reflect 2012 price levels, the 2012 federal poverty level, and the 2012 Iowa minimum wage level; adding shaded area "B" to eliminate the "notch effect"—where a slight increase in the payor's income under certain circumstances would decrease the child support; and increasing the maximum amount of monthly net income to \$25,000 on the Schedule of Basic Support Obligations and Medical Support Table. The Court also increased the minimum monthly support obligation to \$30 for one child or \$50 for two or more children and updated the Adjusted Net Monthly Income Grid and the Basic and Joint Physical Care Calculation Grids.

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Regarding medical support, the Court amended the guidelines rules to allow an add-on and proration of the cost of health insurance when a stepparent provides health insurance for the child(ren) (except when the payor's income falls in the low-income area of the Schedule of Basic Support Obligations) and allowing for parents to share all uncovered medical expenses and removing the requirement to pay the first \$250 in joint physical care cases.

The Court also amended the deductions allowed under the rules to limit mandatory pension deductions to parents who do not contribute to Social Security to the applicable Social Security or Medicare rate, and allow a deduction for mandatory occupational licensing fees, if not paid by the employer or deducted on the parent's tax return.

The Court made changes to the Extraordinary Visitation Credit—adjusting the credit to 15% for 128-147 overnights, 20% for 148-166 overnights, and 25% for 167 or more overnights and disallowing the Extraordinary Visitation Credit to reduce support below the minimum support amount.

Lastly, the Court clarified when it is appropriate to impute income to an unemployed or underemployed parent and that a court may vary from the guidelines based on the parties' child care expenses.

8. The 2016 guidelines review

Following the advisory committee's 2016 review and recommendations, the Court amended the guidelines in 2017 as follows:

- Changed the method to determine the allowable child(ren)'s portion of the health insurance premium to be added to the basic support obligation and prorated between the parents under rule 9.14(5)(b), which prevents overstating the cost of health insurance attributable to the child(ren) in the pending action and better reflects the multiple types of health insurance plans available to consumers.
- Adjusted rule 9.12(3) to allow for the amount of cash medical support to be the lesser of the actual cost of the Healthy and Well Kids in Iowa (Hawki) premium or the amount calculated under rule 9.12(4). This prevents a custodial parent from receiving cash medical support in excess of the Hawki premium when the child(ren) receive health insurance under that program.
- Clarified how to treat spousal support when it is being ordered in the same action as child support. The Court amended rule 9.5 to add a gross

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monthly income definition and clarify that the spousal support amount should be determined first before child support is calculated.

- Added a new and separate rule allowing courts to vary from the guidelines due to child care expenses.
 - Set a new definition of child care expenses.
 - Included a requirement to specify the amount of the variance in a support order and indicated that the variance was not available in joint physical care cases or cases where the noncustodial parent's adjusted net monthly income is in the low-income Area A of the Schedule of Basic Support Obligations.
- Added a requirement to include step-down provisions for child support in cases involving multiple children.

9. A 2018 special review of federal tax law changes

A working group of several Committee members reconvened in 2018 to recommend additional amendments to the guidelines rules due to changes in federal tax law under the Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA changed the tax treatment of spousal support for orders entered after January 1, 2019. Based on the working group's recommendations, the Court amended rule 9.5(1)(a) to align with the tax treatment of spousal support set out in the TCJA and added rule 9.6(6) to clarify the calculation of gross taxable income when an action involves spousal support.

10. The 2020 guidelines review

Following the advisory committee's 2019 review and recommendations, the Court amended the guidelines in 2020 as follows:

- Iowa's Schedule of Basic Support Obligations was amended and updated to incorporate the newest Betson-Rothbarth study, BR5, with adjustments for very high incomes.
- The minimum support obligation amounts were increased to \$50 per month for one child, \$75 per month for two children, and \$100 per month for three or more children.
- Iowa Court Rules 9.5(1) and 9.6(6) were amended to clarify the treatment of temporary spousal support.
- Iowa Court Rule 9.5(2)(f) and (h) were amended to align the calculation method for health insurance premium costs for other children not in the

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pending matter with the calculation method in rule 9.14(5)(b) and to include any deduction for cash medical support with the deduction for prior obligation child support.

- Iowa Court Rule 9.11(4) was amended to be in compliance with 45 C.F.R. 302.56(c)(1)(iii) and 302.56(c)(3), which require that the noncustodial parent's earnings, income, and other evidence of ability to pay be considered when imputing income. The updates also specify that incarceration may not be treated as voluntary unemployment when establishing or modifying support.
- Iowa Court Rule 9.11A was amended to further emphasize that child care expenses are not included in the economic data on which the Schedule of Basic Obligations is based and to provide a more specific method for ordering a child care variance. Conforming changes were also made to Iowa Court Rules 9.4 and 9.5(2)(j).
- Iowa Court Rule 9.12(5) was updated to clarify that a "calendar" year is the timeframe applicable to uncovered medical expenses.
- A new Form 3 titled *Child Support Guidelines Financial Information Statement* was added in Iowa Court Rule 9.27. Rules 9.10 and 9.27 were updated to provide that the Court's required family law forms in chapter 17 of the Iowa Court Rules were amended to include the new Form 3.
- The Medical Support Table in rule 9.12(4) was updated.
- The Adjusted Net Monthly Income Calculation grid in rule 9.14(1) and the Child Support Guidelines Worksheets in rule 9.27 were updated to correspond to recommended changes to the rules.

C. Public Outreach—2024 Review of Guidelines

The Committee began by reviewing input from several sources, including public comments submitted to CSS through the CSS customer website. CSS staff compiled the comments for the Committee that were relevant to the guidelines rules or processes. The Committee also solicited comments from judges, child support software vendors, and attorneys through The Iowa State Bar Association's Family and Juvenile Law Section and, in particular, noted the concerns expressed about the complexity of the guidelines calculations and the amount of information needed to do a guidelines calculation.

In response to this input, the Committee gave special attention to available economic data and its impact in relation to the Schedule of Basic Support Obligations, computing taxes for temporary support orders in original divorce

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proceedings, cash medical support amounts in comparison to health insurance costs, and ways to simplify the guidelines calculations.

D. Fact-Finding

After considering public comments, the Committee started its fact-finding process.

1. Deviations and Additional Case Data Analysis

One of the requirements of a guidelines review is that the state must analyze information about the number of deviations from the Iowa guidelines. The Iowa Court Information System (ICIS) does not currently track deviation data. CSS provided the Committee with deviation data based on orders CSS enforces. As of March 2024, of the 238,738 Iowa cases on the Federal Case Registry, CSS was enforcing 137,943 cases (58%), and 100,795 cases (42%) were being enforced in other ways, not through CSS.

CSS data showed that, from June 2020 to May 2024, the rate of deviation from the guidelines was 5% for all new orders that CSS enforced. The 5% deviation rate was derived from 43,481 orders entered privately or through CSS during that time period. Deviations from the guidelines were recorded in only 2,159 of those orders. The two highest deviation reasons were coded as “other” and “stipulated by both parties.”

The federal requirements also direct states to review the rate of default (participation rate), the use of imputation of income in setting child support orders, and the number of orders entered using the low-income adjustment. This analysis must include a comparison of the amount of payments made on support orders by these case characteristics. Like the deviation data, these data elements are not available on ICIS. CSS provided a report to the Committee with the data for support orders that CSS enforces.

From September 2021 through May 2024, CSS data showed that payors participated in 82% of child support actions, while 18% of payors had no contact with CSS or the court after the time of service. During that same time, imputed income was used in less than 12% of the orders entered. The types of imputed income included: CSS – Median Income (5.1%); set at a hearing (4.9%); CSS – Occupational Wage/Bureau of Labor Statistics (1%); and, Special Circumstances (0.5%). Finally, 26% of the orders entered included support amounts established based on a low-income adjustment.

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The CSS report also provided payment information on default and imputed orders from September 2021 through August 2024, along with orders that were entered using the low-income adjustment. This report is available in Appendix J.

2. Child-raising costs and other economic measures

Iowa's current Schedule of Basic Support Obligations is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using the Betson-Rothbarth methodology. This methodology measures child-rearing expenditures as the difference in expenditures between two equally well-off groups of families: (1) married couples with children, and (2) married couples of child-rearing age without children.² It is important to note that the Betson-Rothbarth economic data includes child care expenses in the child-rearing costs. However, child care costs are then removed from that data when creating Iowa's Schedule of Basic Support Obligations to recognize that some parents have child care expenses while others do not.

During the 2020 review, the Committee recommended the use of the most up-to-date Betson-Rothbarth methodology known as the BR5. The BR5 study has not been updated since the 2020 review. Since there is no compelling reason to change the basis of the schedule, and no better economic study on the cost of raising children exists, the updated schedule for this review is also based on the BR5 study.

With further assistance from Dr. Venohr, the Committee considered other child-rearing expenditure studies:

- Rodgers-Rothbarth Measurements. Professor Rodgers also relied on the Rothbarth methodology separating the child's share of expenditures from total expenditures and utilized measurements relying on the Consumer Expenditure (CE) survey data from 2000-2015.

² "Review of the Iowa Child Support Guidelines: Updated Schedule," Jane Venohr, Center for Policy Research (February 2025), at 2 (Appendix H).

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- Comanor Measurements. Professor Comanor developed an itemized approach for measuring child-rearing expenditures. No state has yet to adopt this methodology as a basis for its child support guidelines.³
- USDA Measurements. The USDA also utilizes an itemized approach, but different from Comanor, and relies on CE survey data from 2012-2015.

3. Comparison with other states

Dr. Venohr provided the Committee with comparisons of Iowa's guidelines to other states. The Committee reviewed the models those states are using and the economic bases of their schedules.

For income models,⁴

- Forty-two states use the Pure Income Shares Model.
- Six states use Percentage of Obligor Income.
- The remaining states and territories use alternative models to the Pure Income Shares Model and Percentage of Obligor Income.

For economic bases of schedules,⁵

- One state uses the USDA measurements and one state uses a combination of the USDA and the Betson-Rothbart (BR) methodology.
- Twenty-six states, and the District of Columbia use the Betson-Rothbart (BR) methodology.
- The remaining states use other economic methodologies.

E. Recommendations

1. Update Schedule of Basic Support Obligations

As a preliminary matter, the Committee looked at whether the guidelines rules should consider a change from the income shares model which is used in Iowa.

³ *Id.* at 17.

⁴ *Id.* at 20-22.

⁵ *Id.* at 11.

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The Committee did not receive feedback advocating for use of a different model to calculate support. The income shares model has been in effect since Iowa adopted this method after the 2008 guidelines review. In calculating support, this model makes clear that each parent has a duty to support their child(ren), and the calculations show how each parent's income impacts the total support amount to be ordered. The Committee recommends that Iowa's guidelines continue to be based on the income shares model.

Iowa's basic support obligations are currently calculated using an income shares model based on economic data from the BR5, the latest Betson-Rothbarth study and methodology from 2020. The existing and previous Iowa schedules are and have been based on the BR methodology and assumptions. The BR5, which uses the most current economic data, including more accurate calculations for taxes, was adopted as the basis for the revised 2021 Schedule of Basic Support Obligations during the last review.

Since the last review, there have been no new or updated economic studies reflecting current costs related to raising children. Accordingly, the Committee recommends continued use of the BR5, with adjustments for economic changes since 2020, as the underlying basis for the Schedule of Basic Support Obligations.

As part of this review, the Committee again discussed whether to apply Iowa price parity to the schedule of obligations. As with the data from the last review, Dr. Venohr explained that price parity is mainly driven by rent prices, but not all child support payors are renters. While Iowa is below 90% of national prices for rent, it is over 90% of national prices for goods and other services. Dr. Venohr again recommended that Iowa not apply price parity when Iowa's prices are over 90% of national prices. The Committee is therefore recommending that Iowa not apply Iowa price parity to the Schedule of Basic Support Obligations at this time.

The Committee also addressed treatment of high-income parents in the Iowa guidelines. Currently, the Schedule of Basic Support Obligations includes combined incomes up to \$25,000 per month. Dr. Venohr indicated the existing data could allow extrapolation upward to \$30,000.⁶ Above this level, there is not sufficient research to accurately predict what percentage of income is devoted to the expenses of raising a child. This issue has existed in previous

⁶ *Id.* at 26.

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Iowa guidelines and was addressed with an extrapolation formula.⁷ Because the data would support extrapolation to \$30,000, the Committee recommends that the upper income limit used in the Schedule of Basic Support Obligations be increased from \$25,000 to \$30,000 per month.

With the top income in the Schedule of Basic Support Obligations defined, the Committee next reviewed various options regarding adjustments to the remainder of the schedule. Since 2020, COVID-19 and inflation have impacted the financial lives of Iowa families. Price levels have increased by about 21% since August 2020. While the economic data in the BR5 has not been updated, the Committee looked at whether or how the existing data on the changes in the cost of living should be used to adjust the Schedule of Basic Support Obligations to account for these economic changes.

Dr. Venohr recommended that the Schedule of Basic Support Obligations be updated to adjust for inflation, using the numbers from the BR5 as the starting point. Based on the economic data in the BR5 and inflation data, the recommendation would create increases in support obligations at the higher income levels found in Area C of the schedule, because the amounts in Area C are derived directly from that data. The Committee recommends that the schedule be updated to reflect inflation over the past four years, which would bring the amounts in the schedule up to date to reflect current price levels.

The Committee discussed whether there should continue to be a cap on any increases that result from use of the inflation-adjusted BR5 numbers. When the guidelines were updated in 2021, the change to the BR5 economic data would have created substantial increases in support for some income levels (particularly higher income levels). At that time, the Committee recommended a cap on this increase to 9.5% for one, two and three children, and 9.7% for four and five children. The BR5 data was new and based on some updated methodology that contributed to the increase in support, as well. Since Iowa was the earliest adopter of the BR5, Dr. Venohr recommended using the cap as a conservative approach to mitigate any potential issues with those factors. The cap also helped to smooth the transition from reliance on the BR3 to the BR5 and to make the maximum increases more consistent throughout the Schedule.⁸

⁷ *Id.* at 37 for the explanation of extrapolation formula.

⁸ *Id.* at 27.

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The Committee does not recommend that the changes to the support amounts resulting from using the inflation adjusted BR5 be capped in updating the Schedule of Basic Support Obligations. Although price levels since the last review have increased by 21%, support would not increase at that rate due to a partially offsetting increase in incomes, and would, in some cases, decrease. With the new schedules, the average change to schedule amounts is 7.6% for one child, 10.5% for two children and 11.6% for three children.⁹ While mindful that prices have increased for both parents, the Committee makes the recommendation for inflation-adjusted BR5 numbers without a cap because it is supported by the data in terms of the current costs of raising children.¹⁰

Recommendations

The Committee does not recommend any changes to the use of the income shares model for the guidelines. The Committee also recommends the continued use of the BR5 as the basis for its review, without the application of price parity to adjust the amounts in the schedule.

The Committee recommends the following updates to the schedule:

- Increasing the top income used in the Schedule of Basic Support Obligations from \$25,000 per month to \$30,000 per month.
- Adjusting the Schedule of Basic Support Obligations for inflation using the economic data in the BR5.
- Removing any prior cap on support increases which would result from adjustments to economic data used to determine the support amounts in Area C of the Schedule of Basic Support Obligations.

See Appendix A – Rule 9.26 Child Support Guidelines Schedule.

2. Continue using current low-income adjustment

Iowa's low-income adjustment areas fulfill federal requirements for considering subsistence needs of noncustodial parents and acknowledge that full payment of the child support obligations may suffer when the support amount exceeds

⁹ *Id.* at 33.

¹⁰ *Id.* at 28.

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20% of the noncustodial parent's gross income for one child and 29% or more of the noncustodial parent's gross income for two or more children.¹¹

The low-income adjustments of the current schedule are shaded Area A and the shaded portion of Area B. The low-income adjustment is gradually blended into the BR5 measurements to avoid abrupt changes in support amounts from the adjusted areas to areas of the schedule based entirely on the BR5 measurements.

The underlying principle of schedule amounts at the low-income adjustment areas is that each parent has a duty to support their children at the same percentage of income as higher income parents¹². As a result, adjusting the BR5 for inflation in Area C affects the low-income shaded areas on the schedule. Because the recommendation is for the amounts in Area C to be based on inflation adjusted data, the Committee looked at several options regarding how to adjust Areas A and B accordingly.

Currently, the Schedule of Basic Support Obligations uses 2020 full-time after-tax minimum wage, which is now estimated at approximately \$1103 and falls in the net monthly income bracket of \$1101 to \$1150 per month, as the point at which incomes transition from Area A to Area B of the schedule, with Area B starting at \$1101. Within Area A, the support amounts between the minimum obligations, and this pivot point of \$1101, are interpolated at each \$100 change in income to determine the support amounts.

The options the Committee reviewed addressed two issues: (1) Whether to adjust the top income level in Area A from the 2020 after-tax minimum wage to the 2024 after-tax minimum wage, or whether to instead change the top limit of Area A to reflect the 2024 federal poverty level; and (2) whether to then interpolate the results between the minimum obligation and the new top income level or to retain the existing Area A support amounts.

While the Iowa minimum wage has not changed since the 2021 guidelines review, the tax liability in this income range has decreased, resulting in a higher estimated after-tax income in 2024. The estimated after-tax minimum wage income level for 2024 is now approximately \$1154 per month, which falls in the net income monthly bracket of \$1151 to \$1200 (as compared to the lower bracket in 2020). However, the 2024 federal poverty level is currently \$1255

¹¹ *Id.* at 24 (citing U.S. Department of Health and Human Services).

¹² *Id.* at 25 for the principle of vertical equity.

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per month, which is higher than the 2024 after-tax minimum wage of \$1154 per month.

Because the low-income adjustment is intended to help low-income payors meet their own subsistence needs while providing support for their children, and the after-tax minimum wage in 2024 falls below the federal poverty level, it no longer appears that using an after-tax minimum wage income level meets both objectives. The Committee is recommending that Area A be adjusted, using the 2024 federal poverty level as the transition point between Areas A and B.

The Committee also reviewed the issue of whether to then interpolate the support amounts between the minimum obligation and the 2024 federal poverty level or to retain the existing Area A support amounts. With interpolation¹³, support for some incomes within Area A would increase, but there would also be decreases from the current support amounts in other parts of Area A. This outcome is a result of the decision to change the upper limit of Area A from Iowa minimum wage after tax amount to the Federal poverty level.

Retaining the existing Area A support amounts would mean that a parent paying support who may be entitled to a reduction based on current inflation-adjusted economic data would not get the benefit of a reduction. Likewise, a parent receiving support who may be entitled to an increase in support based on inflation-adjusted economic data would not get the benefit of an increase. Although support may go down for some parents and up for others, all adjustments based on a fresh interpolation would be based on current economic data, adjusted for inflation. The Committee therefore recommends that the schedule be adjusted with a new interpolation of the support amounts between the minimum obligations and the 2024 federal poverty level.

Recommendations

The Committee recommends that Iowa continue using the current low-income adjustment method for its Schedule of Basic Support Obligations. However, the Committee recommends increasing the top income in Area A to reflect the 2024 federal poverty level and then interpolating between the minimum support amounts and the new highest Area A income limit. The recommendation includes amending

¹³ Interpolation involves spreading the support values evenly to blend the obligations from the lowest support amount to the highest support amounts to be ordered in Area A. See also *id.* at 25-26.

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rule 9.3 to remove references to the specific income ranges for Area A and the shaded portion of Area B.

Rule 9.3 Purpose.

....

9.3(2) Low-income adjustment.

....

a. In accordance with this objective, except as provided in (b), only the obligated parent's adjusted net income is used ~~for incomes less than \$1,101 when the obligated parent's income is~~ in Area A of the shaded area of the schedule. When the obligated parent's adjusted net income is ~~\$1,101 or more but is~~ in Area B of the shaded area of the schedule, the guideline amount of support is the lesser of the support calculated using only the obligated parent's adjusted net income as compared to the support calculated using the combined adjusted net incomes of both parents. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) Area C of the schedule.

See Appendix A – Rule 9.26 Child Support Guidelines Schedule.

3. Update Medical Support Table

The changes to the Schedule of Basic Support Obligations in rule 9.26 necessitate changes to the Medical Support Table in rule 9.12(4). The impact of increasing the top income in Area A is that the incomes which are correlated to the shaded (low-income adjustment areas) in both Areas A and B have increased.

Therefore, the medical support table in 9.12(4) should be updated to be consistent with the changes to the shaded areas in the Schedule of Basic Support Obligations. In Area A, the income changes are updated to reflect that the upper income in Area A is \$1250. In Area B, the shaded area has been extended to match the shaded area on the Schedule of Basic Support Obligations.

In Area C of the medical support table, the reasonable cost of medical support is set at 5% of gross income, as provided by federal law. In the income ranges that correlate to the shaded area of the medical support table, the percentages have been set between 1 and 5%. Without further adjustments, changing the

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shaded areas of the medical table to match the new shaded areas in the Schedule of Basic Support Obligations would increase the number of incomes in the low-income adjustment ranges that are subject to a 5% medical support percentage. The new recommended medical support table makes adjustments to the percentages so that only the upper income brackets in the low-income adjustment shaded area would have an applicable percentage of the full 5%. This aligns more closely with the policy determination that there should be some adjustments in Area B for parents with lower incomes until the incomes start to transition out of that area. In addition to making these adjustments, the new medical support table adds half percentage increments in the shaded portion of Area B to smooth out transitions from one income bracket to the next as incomes increase.

Recommendations

The Committee recommends four adjustments to the Medical Support Table in rule 9.12(4):

- Change the Preliminary Net Income in Area A on the Medical Support Table from 0-1100 to 0-1250.
- Adjust the shaded area in Area B to conform to the new shaded area in the Schedule of Basic Support Obligations.
- Adjust the percentages applicable to each income range in the shaded portion of Area B to avoid an applicable percentage of 5%, except where the incomes approach the top of the shaded area.
- Add one-half percentage adjustments to the Medical Support Table to smooth out transitions from one income bracket to the next as income increases.

Appendix B – Rule 9.12(4) Medical Support Table.

4. Change the child care expense variance to a child care expense add-on**Issues with rule 9.11A**

Child care is one of the largest expenses working parents face. As such, it is important to note that the child support amounts in the Schedule of Basic Support Obligations do *not* account for child care expenses. While data in economic studies on the cost of raising a child includes child care expenses,

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those costs are specifically removed from the data when creating the Iowa Schedule of Basic Support Obligations. Child care expenses are excluded because not all households have child care expenses, and including child care expenses in all support obligations would inappropriately inflate the basic support obligation in a significant number of cases.

Iowa currently allows a deduction for child care expenses from the custodial parent's gross income or, alternatively, a variance to the child support amount to account for child care expenses. The variance provision in rule 9.11A was added to the guidelines in 2017. However, most states address child care in their guidelines as either an add-on to the basic support obligation or as a separate obligation apportioning child care expenses between the parents based on their percentage of income. The Committee reviewed whether changes should be made to Iowa's current child care variance rule.

In 2021, the Iowa Supreme Court, upon the Committee's recommendation, amended Iowa Court Rule 9.11A to further emphasize that child care expenses are not included in the economic data on which the Schedule of Basic Obligations is based, to provide a more specific method for ordering a child care variance, and to state that a variance for child care expenses should be liberally granted.

Since the additional updates to rule 9.11A in 2021, however, the Committee found the child care variance rule has still been greatly underutilized by Iowa judges, attorneys, and case parties. According to the CSS 2024 Guideline Deviation Comparisons report,¹⁴ covering June 1, 2020, to May 31, 2024, of the 2,159 cases where the court granted a deviation, only 46 cases were identified that had deviations for child care expenses and only 12 cases had child care expense deviations that followed the requirements of rule 9.11A.

Currently, the default rule allowing for a deduction of actual child care expenses from the custodial parent's income found in rule 9.5(2)(j) does not adequately adjust the child support obligation, which leaves a custodial parent shouldering a disproportionate amount of the child care expenses. The variance rule in 9.11A was designed to provide an alternative method for addressing child care expenses that would result in a fairer allocation of those expenses between the parents. However, since rule 9.11A was first added to

¹⁴ "Guideline Deviation Comparisons, Judicial Districts, Child Support Services," (June 2024) (Appendix I).

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the guidelines rules in 2017, and despite clarifications to the rule in 2021 to make clear that the variance is to be liberally granted, very few cases have seen a child care variance added to the child support obligation. As a result, in most cases, the custodial parent is left to pay these expenses without a significant contribution from the other parent, even though the child support awarded does not account for any child care expense.

Options for child care expenses

In looking at how child care expense allocation could be changed, the Committee reviewed the two options other states primarily used. The first was an allocation of child care expenses between the parents based on the parents' respective income percentages that could be ordered as a separate provision in a support order. This would be similar to the rule which currently exists for uncovered medical expenses found in rule 9.12(5). However, the rule related to uncovered medical expenses has a statutory basis, which does not exist for child care expenses. Although the Committee felt that this type of rule would be a good solution to the child care expense issue, particularly in its flexibility in addressing fluctuating child care costs, it is not a viable option for the Committee to consider due to the lack of statutory support for such a rule.

The Committee then reviewed a second option, which would be to change the variance rule in rule 9.11A to instead make it an add-on rule, ensuring that child care expenses will be more fairly distributed between the parties. Because the existing variance rule has been ineffective at ensuring that child care costs are not exclusively borne by the custodial parent, the Committee recommends that the child care variance under rule 9.11A be amended to provide for a child care expense add-on.

In recommending this change, the Committee discussed whether there would be situations where a variance from the amounts that result from an add-on rule would be appropriate, and if so, whether rule 9.11 would be clear that variance for a child care expense add-on is permitted. Review of the language in rule 9.11 indicated that the scope of that rule may not extend beyond the guidelines amount of child support to be ordered. Therefore, the Committee recommends that, if rule 9.11A is changed to an add-on rule, rule 9.11 be amended to clarify that a variance to the amount of the child care expense add-on is permitted. In addition, the Committee determined that the reference to the variance found in rule 9.4 should be removed to eliminate confusion.

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In drafting proposed changes to rule 9.11A, the Committee was mindful that creating a child care expense add-on will result in more cases where child care expenses are addressed. That will result in the need for additional calculations in most cases and in orders with higher amounts of support for parents paying support. The Committee therefore looked at several issues related to the calculation of the add-on to ensure fairness to the parties and to protect lower income parents from having their support increase to an unmanageable level.

Calculation of annual child care expenses

The Committee first looked at how child care expenses should be defined for purposes of computing the amount of the add-on. As with the current rule, child care expenses should exclude amounts the custodial parent is not paying as a result of third party reimbursements and tax credits. Because a calculation would now be required in many more cases, however, the Committee considered a change to the way child care tax credits are calculated in reducing a custodial parent's annual child care expenses. Currently, the rule would require calculation of the applicable tax credit on a case-by-case basis.

The Committee found that many states that have a child care expense add-on instead provide for an estimated percentage to be used for this calculation and establish a set amount the custodial parent's income must exceed before a credit applies. This makes the calculation of the credit easier, while still acknowledging that it would not be reasonable to assess an add-on for amounts the custodial parent has returned to them because of a tax benefit.

The Committee recommends that rule 9.11A(1)(a) define how the credit is to be calculated with rule 9.11A(1)(b) providing for incomes under which the credit estimate will not be utilized, because a tax credit is effectively not available at those levels. The Committee sought guidance from Dr. Venohr regarding both issues.

With regard to the percentage in section (a), the Committee evaluated what percentage would be appropriate for Iowa, given that there is both a federal and state child care credit. To receive the state credit, there must be enough tax liability to be able to claim the federal credit. Currently, the federal credit for one child is limited to a percentage of qualifying expenses (\$3000 annually for one child and \$6000 annually for two or more children, or \$250 per month for one child and \$500 per month for two or more children).

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Although the federal child care credit ranges from 20% at the highest income levels that qualify to 35% at the lowest income levels, Dr. Venohr advised the use of the 20% number as the estimated percentage for the federal credit. With a 20% credit, the monthly child tax credit is \$50 for one child (\$250 per month in qualifying expenses x 20%) or \$100 for two or more children (\$500 per month in qualifying expenses x 20%).

Although a person with lower income may qualify for one of the higher tax credit percentages, their total tax liability at those income levels typically results in a credit that does not exceed \$50 per month for one child or \$100 per month for two or more children. Therefore, using 20% as the federal credit, as opposed to a higher credit percentage, provides a good estimate for the most people.

Because Iowa's state child care tax credit is 30% of the federal credit at the 20% federal credit level, Dr. Venohr recommended an additional 6% be added to the 20% federal tax credit to account for the state tax credit (30% of 20% is 6%). This would bring the total recommended estimated tax credit to 26% to account for both the federal and state child care tax credits.

While the Committee discussed using 26% as a multiplier to estimate the child care tax credit, the Committee instead recommends using 25% as the multiplier. The Committee determined that a small amount of rounding to simplify the calculation would be appropriate, as some parties may be doing the calculation manually, and the 1% change to the percentage makes little mathematical difference. The 25% multiplier is also consistent with the percentage other states that estimate the deduction for the child care tax credit use.

In drafting this provision, the Committee recommends tying this 25% child care tax credit estimate to the maximum qualifying expenses allowed by federal law for the number of children in the pending action. As indicated, currently, those expense amounts are \$3000 per year for one child and \$6000 per year for two or more children. The Committee recommends avoiding stating the current amounts directly in the rule so that the calculation can be adjusted to conform to any changes to the federal amounts without revisiting the rule and that those amounts simply be referenced in the rule as the maximum expense limitation under federal law.

With regard to part (b) of the rule, which defines the minimum incomes under which the estimated child care tax credit would not reduce child care expenses,

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Dr. Venohr determined the incomes under which a person would not realize at least 75% of the 20% federal tax benefit and then averaged those numbers assuming that the parents will alternate claiming the regular federal child tax credit each year. The Committee recommends that the Court adopt the numbers realized in this approach for the number of children in the pending action because it is common for decrees to contain a provision where the federal child tax credit alternates between the parents.

Child care expense add-on calculation

Next, the proposed rule in 9.11A(3) addresses how the child care expense add-on would be calculated. As with the existing variance rule, the add-on would be calculated by multiplying the noncustodial parent's proportionate share of income by the amount of child care expenses. In drafting this proposed subrule, the Committee looked at another state's add-on rule that calculates the noncustodial parent's proportionate share of income by first subtracting the child support to be ordered in the pending matter. Doing this acknowledges the fact that a noncustodial parent will not have those funds available to pay for child care, while still addressing the custodial parent's need for assistance with child care expenses. The proposed rule incorporates this provision.

In reviewing this calculation, the Committee discussed a concern that in some cases a noncustodial parent's child support, medical support and child care expense add-on may result in an order totaling more than 50% of an obligor's net monthly income, making at least part of the order unenforceable and leading to accumulation of arrears. To prevent this outcome, the Committee recommends that a cap be placed on the child care expense add-on to the extent that more than 50% of a noncustodial parent's net monthly income would be reached by ordering the full child care expense add-on. The draft rule in 9.11A(3) is intended to address this issue, requiring two calculations so that the lower of the two outcomes may be ordered when obligations for child and medical support to be ordered in the pending case would exceed the cap. The Committee recognized that some noncustodial parents may have child support and medical support obligations for additional children not in the pending matter but determined those separate obligations should not be factored into the 50% cap.

For purposes of this subrule, the Committee recommends that disposable income be calculated as gross income less guidelines deductions from rule 9.5(2)(a)-(c). After calculating 50% of net disposable income, the draft rule would deduct any child and medical support to be ordered in the pending

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matter, as well as any health insurance premiums paid or to be paid by the noncustodial parent. The resulting amount would serve as a cap for the amount of the child care expense add-on to be ordered.

Duration of the child care expense add-on

Because it is important for the child care expense add-on rule to provide clarity regarding the duration of the add-on, the Committee also revisited language from the current rule related to the rebuttable presumption that that there will be no variance for child care expenses attributable to a child who has reached 13 years old. The intended result under this rule is that child care expenses would typically end when a child turns 13 years old and not continue throughout the child's 13th year (i.e., until the day prior to the child's 14th birthday). The Committee recommends a minor clarification to the language to read "upon the child's 13th birthday" to make clear that the presumption in favor of stopping the add-on applies once the child has had his or her 13th birthday, and not beyond that time.

The Committee anticipates that there may be cases where the support order fails to include language that mirrors this expected end date for the add-on or fails to include an alternative end date. This could cause questions about how long an add-on should continue before it can be ended and whether a party would need to file a motion to request an order to stop the add-on. To avoid this issue, the Committee also recommends that rule 9.11A(4) make clear that if there is no language in the order as to when the add-on ends, it will end automatically on the youngest child's 13th birthday. Further, in cases where the support order does specify when the add-on ends, it will be important that the child's actual 13th birthday not be placed in the order, unredacted, as the end date. Therefore, the language of the proposed rule requires the order to instead designate the periodic due date when the add-on will end.

Situations excluded from the child care expense add-on

Rule 9.11A should also define cases where a child care expense add-on requirement will not apply. The proposed rule acknowledges that there may be times when the parties agree to an alternative provision addressing child care. The Committee does not want to recommend a rule that would prevent the parties from reaching this type of arrangement, with court approval, should they wish to do so. In cases where this occurs, the add-on should not be required. The add-on also should not be applicable to shared care cases, because child care expenses are to be addressed as part of the parties' parenting plan.

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In addition, it is critical to calculating an add-on that the party paying child care expenses provide the information needed to determine the amount of child care expenses that are subject to the add-on. If a party does not provide adequate information, this provision is intended to make clear that calculation of an add-on would not be required.

The Committee also looked at whether the child care expense add-on should be applicable to cases where a parties' income falls within Area A or the shaded portion of Area B of the Schedule of Basic Support Obligations. In both of these areas on the schedule, a noncustodial parent's income falls within the range where a low-income adjustment is or may be appropriate. Within these areas, a noncustodial parent may have additional difficulties in meeting their own self-support needs while still meeting their basic child support obligations. The addition of a child care expense add-on in these areas of the schedule would undermine the low-income adjustments which currently exist to address the self-support needs of a low income parent. The Committee therefore recommends that rule 9.11A not be applicable when a noncustodial parent's income falls within one of these ranges.

Elimination of the child care expense deduction

Finally, since a child care expense add-on rule would no longer be a variance to be applied in lieu of treating child care expenses in another way, the Committee recommends removing child care expenses as a deduction from the custodial parent's gross monthly income as specified in rule 9.5(2)(j). Previously a deduction was allowed unless a variance was ordered, to ensure that child care expenses were addressed in some way. With a child care expense add-on to the child support obligation, this deduction should not be needed. This would make an add-on for child support the only guidelines option that addresses child care costs. In making this recommendation, the Committee discussed whether there would be any benefit to allowing rule 9.5(2)(j) to be retained for use because of the exclusion of Area A and the shaded portion of Area B from application of the child care expense add-on. Support calculations in those income ranges, however, are typically based only on a payor's net monthly income and not the custodial parent's income. As a result, allowing a child care deduction from a custodial parent's gross income when the noncustodial parent's income is in those ranges would not impact the support obligation in the vast majority of cases. Therefore, the Committee does not recommend retaining rule 9.5(2)(j) for these cases.

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Recommendations

The Committee recommends that the existing child care variance rule in rule 9.11A be stricken in its entirety and redrafted as a rule in which it is a child care expense add-on to the child support amount to be addressed whenever support is calculated. As with the variance rule, the proposed rule would continue to require that the amounts of both child support and the child care expense add-on should be stated separately in the order and then ordered as one support amount.

The Committee recommends referencing the language previously used in rule 9.11A that explains that child care costs are not included in the economic data used to determine the child support amounts in the Schedule of Basic Support Obligations.

The Committee recommends removing rule 9.5(2)(j) child care expenses as a deduction from the custodial parent's gross monthly income, because it is no longer needed as any child care expenses would be addressed by rule 9.11A.

The Committee recommends adding language to rule 9.11, which clarifies that a variance to the child care expense add-on is permitted, and removing the reference to the variance from rule 9.4.

The Committee additionally recommends that redrafted rule 9.11A setting forth a child care expense add-on do the following:

- Set forth a percentage in rule 9.11A(1)(a) used to estimate a standard child care tax credit, which will reduce child care expenses in cases where a custodial parent's income exceeds the threshold amounts needed to effectively claim a tax credit and that (1)(b) define those thresholds.
- Include language in rule 9.11A(3) to address how the add-on will be calculated. Child care expenses will be multiplied by the noncustodial parent's proportionate modified adjusted net monthly income, which would be calculated by first removing child support to be ordered in the pending matter.

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Create a cap on the amount of child care expense add-on that may be ordered if the full amount calculated would cause child support, medical support, and the child care expense add-on to exceed 50% of a noncustodial parent's net disposable monthly income.

- Include language in rule 9.11A(2) related to the rebuttable presumption to clarify that there is a presumption that child care expenses will end "upon" the child's 13th birthday and add language to rule 9.11A(4) indicating the add-on will end upon the youngest child's 13th birthday absent a provision in the court order that identifies a specific periodic payment for the add-on to end. Change the language to mirror the language in rule 9.11A(2) related to the child's 13th birthday.
- Include language in rule 9.11A(6) to make the child care expense add-on inapplicable to cases where the parties are subject to a court ordered provision pursuant to their agreement that otherwise addresses child care expenses, to cases where there is shared physical care, to cases where the custodial parent has not provided the information necessary to make the calculation, and to cases where the noncustodial parent's income falls within the income ranges in Area A and the shaded portion of Area B of the Schedule of Basic Support Obligations.

See the amended Iowa Court Rules 9.4 and 9.5(2) set forth below.

Rule 9.4 Guidelines — rebuttable presumption. In ordering child support, the court should determine the amount of support specified by the guidelines. There ~~shall be~~ is a rebuttable presumption that the amount of child support which would result from the application of the guidelines prescribed by the supreme court is the correct amount of child support to be awarded. That amount may be adjusted upward or downward, however, if the court finds such adjustment necessary to provide for the needs of the children or to do justice between the parties under the special circumstances of the case. ~~In determining the necessity of an adjustment, the custodial parent's child care expenses under rule~~

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~~9.11A~~ are to be considered. The appropriate amount of child support is zero if the noncustodial parent's only income is from Supplemental Security Income (SSI) paid pursuant to 42 U.S.C. §1381a.

....

Rule 9.5 Income

....

9.5(2) *Net monthly income.* In the guidelines the term "net monthly income" means gross monthly income less deductions for the following:

....

h. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.

i. Qualified additional dependent deductions.

~~j. Actual child care expenses, as defined in rule 9.11A. However, this deduction is not allowed when a variance is granted under rule 9.11A.~~

See Appendix K – Rule 9.11A Side by Side Comparison (Current vs Proposed) for all the changes to rule 9.11A.

5. Address uncovered medical expenses in caretaker cases

The Committee reviewed a request from CSS to consider amending rule 9.12(5), regarding the allocation of uncovered medical expenses. The request was to eliminate the requirement for uncovered medical expense percentages to be ordered in cases where the support action includes only one parent and a nonparent caretaker.

CSS has a significant number of cases where support is only being ordered against one parent to pay a nonparent caretaker. This may result in a separate order for each parent to pay the nonparent caretaker. Because the other parent is not involved in each of the cases, there may be an issue with allocating

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uncovered medical expenses between the parents without notice to one of the parents.

Both parents are jointly and severally liable for the support of their children. A nonparent caretaker can seek recovery of uncovered medical expenses from either or both parents in any proportion. The allocation of uncovered medical expenses only determines the rights of contribution between the parents for the payment of those expenses. That issue is not implicated in a caretaker case that does not involve both parents.

Recommendations

The Committee recommends amending rule 9.12(5) to remove the requirement that uncovered medical expenses be addressed in cases where only one parent and a nonparent caretaker is involved in the action. This recommendation amends rule 9.12(5) as follows:

Rule 9.12 Medical support order.

....

9.12(5) "Uncovered medical expenses" Uncovered medical expenses. For purposes of this rule, "uncovered medical expenses" means all medical expenses for the child(ren) not paid by insurance.

a. In cases of joint physical care, the parents will share all uncovered medical expenses in proportion to the parents' respective net incomes. ~~In all other cases, including split or divided physical care, the custodial parent will pay the first \$250 per calendar year per child of uncovered medical expenses up to a maximum of \$800 per calendar year for all children.~~

b. ~~In all other cases, including split or divided physical care, the custodial parent will pay the first \$250 per calendar year per child of uncovered medical expenses up to a maximum of \$800 per calendar year for all children.~~ The parents will pay in proportion to their respective net incomes uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per calendar year for all children.

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c. For purposes of this rule, “Medical expense” shall include medical expenses include, but are not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care (including eye glasses or contact lenses), mental health treatment, substance use disorder treatment, prescription drugs, and any other uncovered medical expense.

d. Uncovered medical expenses are not to be deducted in arriving at net income.

e. Rule 9.12(5) will not apply when the support payee is a nonparent caretaker and only one parent is joined as a party to the pending action.

6. Clarify variance for uncovered medical expenses

The Committee looked at another issue related to rule 9.12(5), which addresses allocation of uncovered medical expenses between the two parents. In some instances, particularly cases where the parties have joint physical care and have agreed to each pay 50% of many other expenses, the parties may wish to deviate from the uncovered medical expense percentage allocation required by the rule. There may also be other circumstances where a variance for uncovered medical expenses in non-shared care cases may be appropriate.

Feedback indicates that while judges may view a request for a deviation from the required uncovered medical expense percentages as a variance, which may be allowed under rule 9.11, the language in the rule could be clearer.

Currently, rule 9.12(5) has no language indicating that a variance under the rule is permitted. Rule 9.11 states that the Court may not vary from the amount of “child support” without making the required findings. The Committee recommends that rule 9.12(5) be amended to make clear that a variance from application of the uncovered medical expense percentages required by the rule is also permitted.

Recommendations

The Committee recommends including language in rule 9.12(5) indicating that any variance from this subrule must be supported by

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written findings in accordance with rule 9.11. This recommendation amends rule 9.12(5) as follows:

Rule 9.12 Medical support order.

....

9.12(5) "Uncovered medical expenses" *Uncovered medical expenses*. For purposes of this rule, "uncovered medical expenses" means all medical expenses for the child(ren) not paid by insurance.

....

f. Any variance from rule 9.12(5) must be supported by written findings in accordance with rule 9.11.

7. Amend guidelines method for computing taxes

Rule 9.6 addresses a standardized method for the calculation of the amount of taxes to be deducted from a parent's gross income. Currently, the rule provides that married parents must be assigned married filing separate status.

The Committee received feedback about this rule, indicating that it does not align with general practice in cases where temporary support is being ordered for parties in a pending dissolution action. Often, in these cases, taxes for the noncustodial parents will be computed using single status and taxes for a custodial parent will be computed using head of household. This is the current method of computing taxes for unmarried persons in rule 9.6(1) but does not conform with the rule for married parents in rule 9.6(2).

This is regularly done when a temporary support order is entered because it is anticipated that the filing status in rule 9.6(1) will be the filing status that results from the dissolution action and because it is common for the final order to contain the same child support amount ordered in the temporary order.

The Committee recommends changing the rule to conform to the existing common practice for setting temporary support orders in dissolution actions.

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Recommendations

The Committee recommends changing rule 9.6 to permit treating married parents as unmarried for the purposes of calculating temporary support in a dissolution case.

Rule 9.6 Guideline method for computing taxes. For purposes of computing the taxes to be deducted from a parent's gross income, the following uniform rules ~~shall be used~~ apply:

9.6(1) An unmarried parent ~~shall be~~ is assigned either single or head of household filing status. Head of household filing status ~~shall be~~ is assigned if a parent is the custodial parent of one or more of the mutual children of the parents.

9.6(2) A married parent ~~shall be~~ is assigned married filing separate status, except that a married parent will be treated as an unmarried parent under rule 9.6(1) or 9.6(3) when calculating temporary child support between parents married to each other.

8. No change to treatment of Hawki medical benefits in the child support calculations

The Committee considered feedback suggesting a change to the way Hawki insurance is addressed in a child support calculation. Hawki insurance is a public insurance program established pursuant to Iowa Code chapter 514I. The suggestion was to treat the Hawki insurance premiums as an add-on to the amount of child support, which would be prorated between the parents in proportion to their incomes, instead of requiring the noncustodial parent to pay cash medical support.

Iowa Code chapter 252E addresses the medical support hierarchy to be used in determining medical support outcomes. Generally, according to that hierarchy, in cases where a parent does not have private health care coverage available at a reasonable cost through employment, does not consent to provide insurance above that cost, or does not meet a cash medical support exception, cash medical support is to be ordered.

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Many cases involving Hawki insurance result in a cash medical support obligation because neither party has a private plan available at a reasonable cost. The parent receiving Hawki may be required to pay a premium for Hawki benefits. Because the cost of the Hawki premium is very low, cash medical support calculated as required in 9.12(4) is often higher than the Hawki premium. Because Hawki insurance does not cause cash medical support to become assigned to the State, this could result in cash medical support in excess of the Hawki premium being ordered and paid to the custodial parent each month, which is not needed to pay for the public insurance coverage. To address this issue, in 2017, the guidelines rules were changed to require that cash medical support be set at the lower of the Hawki premium amount or the amount of cash medical support calculated in rule 9.12(4).

The feedback reviewed by the Committee reasoned that by ordering the noncustodial parent to provide the full Hawki premium amount as cash medical support, the cost of the plan shifts entirely to the noncustodial parent. The suggestion was to instead treat the premium amount in the same manner as private insurance coverage, to be prorated between the parties based on their respective incomes, instead of ordering cash medical support.

In looking at this issue, the Committee had concerns about treating publicly provided insurance in the same manner as private insurance. Iowa Code §252E.1A and §252E.1B distinguish between public and private coverage in outlining their required outcomes. Iowa Code §252E.1A(5) and §252E.1B(2)(e) require cash medical support when a plan other than public coverage is not available and the custodial parent has public coverage for the child.

Because of the requirements of Iowa Code chapter 252E, it does not appear that the Committee could consider recommending proration of the cost of the Hawki insurance premium in the same manner as private health insurance instead of ordering cash medical support.

The Committee considered whether the cash medical support should instead be set at an amount representing each party's respective share of the premium. However, because rule 9.12(3) is already giving the noncustodial parent the benefit of much lower cash medical support than would otherwise be ordered and the cost of the Hawki premium is a nominal amount, the Committee does not recommend any changes to this rule as there would not be a substantial benefit in adding any further complexities to the calculation of cash medical support.

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Recommendations

The Committee does not recommend any changes to the treatment of Hawki insurance in the guidelines calculation.

9. No change to health insurance premium proration in rule 9.14(5)

The Committee evaluated feedback regarding a potential issue with rule 9.14(5) requiring the proration of health insurance premiums. Based on current rules, if a noncustodial parent is ordered to provide cash medical support, the amount of cash medical support is deducted from the noncustodial parent's gross monthly income prior to calculating the child support.

When health care coverage is ordered, the child support amount is determined without regard to the cost of the health insurance premiums. Instead, the children's portion of the premium is allocated between the parents after the support is determined. Depending on which parent provides the plan, the proportionate amount of the premium cost is either added to or subtracted from the amount of the child support. Because there is no deduction from gross monthly income for premiums, the net income used to determine the child support amount will be higher than in circumstances where cash medical support is first deducted and then ordered as an amount in addition to child support.

The issue raised regarding the proration rule was that no portion of the premium will prorate to the custodial parent in a situation where a noncustodial parent is providing insurance, but a custodial parent has no income. This can result in a situation where the combined child support and cash medical support could result in a lower combined obligation than the child support plus the health insurance premium being ordered. This could result in a perception of unfairness in certain scenarios.

The Committee reviewed this issue to determine whether this result occurs frequently enough to justify a change to the rules, and if so, whether there would be a way to address this issue.

The Committee ran a series of calculations for parties at various income levels and determined that, while this scenario can rarely occur, it is much more common for the combined health insurance premiums and child support to

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result in a lower amount than the combined child and cash medical support would be.

The Committee determined that the only way to address this issue in a rule would require a second calculation in all cases where health insurance is ordered to determine if the combined child and cash medical support would be lower, and attempt to determine a method to cap the total support in cases at the lower of the two options.

However, after looking at multiple scenarios and determining this issue should occur infrequently and given the potential complexity of requiring multiple calculations in all cases where health insurance is ordered, the Committee does not recommend any changes to the rules. Any potential unfairness in an individual case might be better addressed as a variance request in relation to the amount of the child support or the potential imputation of income to the custodial parent.

Recommendations

The Committee does not recommend a change to the health insurance proration rule in Iowa Court Rule 9.14(5).

10. No change to terminology in rule 9.11A(1)

The Committee evaluated feedback regarding whether rule 9.11A(1) needed to be clarified in its use of the term “custodial parent.” The feedback raised concern that the term might make application of the rule somewhat unclear in cases of shared physical placement.

In shared placement cases, these child care costs should be addressed in a parenting plan separate from the child support amount. The current variance rule has a provision that removes shared placement scenarios from application of the child care variance and a similar rule is included in the Committee’s recommendation to change rule 9.11A to a child care expense add-on. The Committee determined that because rule 9.11A expressly removes shared placement cases from the rule, it would be clear that the remainder of the rule, including the reference to “custodial parent” in rule 9.11A(1), refers to non-shared placement situations.

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Recommendations

The Committee does not recommend that the term “custodial parent” be further clarified in rule 9.11A or to the suggested replacement to the rule. See section 4 in this report, **Change the child care expense variance to a child care expense add-on**, for recommended changes to the rule.

11. No change to rule related to imputation of income

The Committee reviewed a request to look at rule 9.11 regarding the imputation of income to determine whether it should be clarified in any way to ensure that imputation of income occurs only when appropriate and not automatically as a matter of course whenever one of the parties is unemployed.

The Committee notes that the current deviation rule was substantially amended in the 2021 guidelines review to comply with federal requirements. The factors for the court to consider in imputing incomes were also expanded at that time to address already existing law.

Current rule 9.11 is clear as to when income may be imputed. The Committee does not recommend a change to the rule with regard to when income may be imputed.

Recommendations

The Committee does not recommend a change to rule 9.11 regarding when income should be imputed.

12. No change to extraordinary visitation rule

In the last quadrennial review, the Committee recommended that this current review evaluate whether to make any changes to the extraordinary visitation rule, including whether to look at converting the rule from allowing a credit by using time ranges for days of visitation to calculating a credit based on a percentage or ratio of time that visitation is exercised.

Iowa’s extraordinary visitation credit rule in rule 9.9 uses brackets, which include the range of overnights required to qualify for each percentage reduction to child support. An alternative to using brackets would be to base

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the credit on a per day visitation basis. The Committee does not recommend that the credit be changed to a per day visitation credit, because that may lead to more litigation over each additional overnight stay.

The Committee then evaluated two issues regarding the credit and whether any changes were needed. The first is whether the cutoffs for the number of days needed in each bracket are correct. The second issue is what percentage should be assigned to each bracket, and finding the proper balances between the extra costs associated with visitation for the noncustodial parent and the fixed costs the custodial parent has in providing for the child the remainder of the time.

The Committee did not receive feedback in support of making any changes to the number of overnights required for each credit bracket. Neither did the Committee receive feedback advocating for adjustments to the percentages assigned to each bracket. At this time, the Committee does not perceive that the existing brackets or their percentages are inequitable and in need of immediate adjustment.

Recommendations

The Committee does not recommend any changes to the extraordinary visitation rules in rule 9.9.

13. Blended care calculations

One of the issues addressed in the 2021 final report to be evaluated during this guidelines review was blended care calculations, and whether a consistent guidelines approach could be developed to calculate obligations for these scenarios. The Committee received a number of comments asking for a guidelines method for calculation of support in blended care cases.

The Committee reviewed this issue in detail. Blended care scenarios include situations where parents have shared care of one or more children, while one parent has primary placement of one or more of the parties' other children. These scenarios are coming up with increasing frequency. However, while blended care scenarios are becoming more common, it is not clear how often they are occurring as a percentage of all cases.

Iowa's guidelines have one calculation to determine child support for primary placement and a different calculation for children in shared placement. The

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Committee looked at whether a guidelines rule could be developed, which would allow for a blended care method of calculation using some of the already existing steps to determine an appropriate method for setting support in these cases versus creating a new system or set of tables for blended care cases.

The Committee also discussed issues that would need to be addressed in any blended care method of calculating support. Any method that could be used needs to consider that a declining economy of scale is built into the Schedule of Basic Support Obligations for each additional child added to a household.

Feedback from Dr. Venohr indicated that most states with a blended care calculation use a calculation that is weighted based on each parent's time with the children. Iowa's current guidelines scheme and its grids cannot readily accommodate this approach.

Iowa's guidelines rules use a two-tiered formula, which allows for calculation with the addition of an extraordinary visitation credit if a parent has enough visitation awarded in the order to qualify for the credit and a different calculation for shared care. Because visitation credits are structured based on a designated range of overnights for each level of decrease to the child support and not a percentage of time, moving to a weighted time method to calculate support in these blended care cases would also require a change to how extraordinary visitation credits are calculated.

The Committee did review a method of calculation using existing formulas. This method involved one calculation for the child or children who are subject to primary placement and a second calculation showing the shared placement numbers for all children. Using that calculation, the incremental cost of the child(ren) in shared placement is added to the primary placement number. While Dr. Venohr felt that this method was potentially workable for yielding an equitable outcome, it is cumbersome because it requires either using multiple existing worksheets or developing a new separate calculation grid.

This method also raised a number of additional issues, which might have to be resolved to create a consistent rule. For example, the use of multiple worksheets can be complicated because a party's tax filing status required by the rules can be impacted by the placement of the child. This could mean that the two worksheets needed for this calculation would need to treat a parent's filing status differently in each worksheet.

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This method, or any other method that could be developed, would also need to consider the complexities of medical support under Iowa Code chapter 252E. For example, cash medical support may be appropriate for the children subject to primary care, but it may not be appropriate if some of the children are in a shared care scenario, where cash medical support is not ordered.

In addition, these scenarios require a more complicated step-down scheme as the children become emancipated than what would normally be needed in an order. While a standard order could normally contain step-downs based on the number of children remaining, a blended care step-down provision must also consider the order in which children subject to differing custodial arrangements will emancipate, and how that would impact the support remaining due and from which parent. For more than two children, this could cause a need for the step-down provisions to move the net support obligation back and forth between paying parents.

Recommendations

The Committee looked at blended care scenarios in a good amount of detail during this review and determined that it is a complex issue that creates a number of collateral issues, which may also need to be addressed. Based on Dr. Venohr's analysis indicating that she felt that this issue implicates the extraordinary visitation credits, requiring that they be reviewed together, the Committee does not recommend creation of a blended care rule during this review; however, those cases should be a top priority to consider in the next session.

14. Update the Calculation grids in rule 9.14

Recommendations

The Committee recommends amending the Adjusted Net Monthly Income Calculation grid in rule 9.14(1), to delete line J. This corresponds to recommended changes in rule 9.5(2)(j) removing the child care deduction. The Committee also recommends amending the Basic Method of Child Support Calculation grid in rule 9.14(2) to correspond to the changes in redrafted rule 9.11A for the child care

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expense add-on calculation. Existing line Q is updated and new lines a. through t. are added for the child care expense add-on calculation.

See Appendix C – Rule 9.14(1) Adjusted Net Monthly Income Grid

See Appendix D – Rule 9.14(2) Basic Method of Child Support Calculation Grid

15. Amend child support guidelines worksheets

Recommendations

The Committee recommends amending both the Child Support Guidelines Worksheets (Form 1 and 2) and the Child Support Guidelines Financial Information Statement - Form 3 in rule 9.27 to correspond to recommended changes to rules 9.5(2)(j) and 9.11A.

See Appendix E – Rule 9.27 Child Support Guidelines Worksheets – Form 1.

See Appendix F – Rule 9.27 Child Support Guidelines Worksheets – Form 2.

See Appendix G – Rule 9.27 Child Support Guidelines Financial Information Statement – Form 3.

F. Next Child Support Guidelines Review

1. Next quadrennial review

The Committee recommends that it convene in the summer of 2028 for its next four-year review of the guidelines and finalize recommendations for the Court's consideration in spring of 2029. This timing would allow for a 2029 Iowa Supreme Court Administrative Term review with a possible January 1, 2030 effective date for any adopted recommendations.

2. Topics for consideration during next review

During each quadrennial review, the Committee invariably identifies and discusses various issues or topics that the Committee determines are best left for future consideration. The Committee notes the following matters to consider during the next review:

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- **Blended care calculations.** While the Committee looked at this issue in depth during this review, there was insufficient time to fully review whether a weighted time approach was possible without creating the need to significantly change other guidelines rules, or whether the multiple worksheet approach could be further adapted to address the limitations outlined in this report. The Committee recommends returning to this issue as a top priority in the next review.
- **Iowa's extraordinary visitation rule.** During this review, the Committee did not recommend changes to the number of overnights required for a parent to qualify for a reduction in each bracket. The Committee also did not recommend changes to the percentages needed for each bracket. However, because there are implications for this rule in any future review of options for blended care, this issue should be reevaluated during the next review.
- **Combining Child Support Guidelines Worksheets Forms 1 and 2.** The Committee recommends exploring the possibility of having just one Child Support Guidelines Worksheet form in the rules. It was suggested that the Child Support Guidelines Worksheet Form 2 format be used because it lists each party's information side by side and is easier to read. An additional subdivision could be added to allow detailed information about sources of income and tax deductions to be separately listed that are not currently specifically included as a part of that form.

G. Conclusion

The Committee intends to submit this final report to the Iowa Supreme Court to allow a period of public comment on the recommendations in time for the Committee to address comments as needed, and for the Court to then take up the report and recommendations during its 2025 Administrative Term. The Committee anticipates that any recommendations the Court adopts could be made effective January 1, 2026.

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Appendix

Appendix A – Rule 9.26 Child Support Guidelines Schedule

Appendix B – Rule 9.12(4) Medical Support Table

Appendix C – Rule 9.14(1) Adjusted Net Monthly Income Grid

Appendix D – Rule 9.14(2) Basic Method of Child Support Calculation Grid

Appendix E – Rule 9.27 Child Support Guidelines Worksheet – Form 1

Appendix F – Rule 9.27 Child Support Guidelines Worksheet – Form 2

Appendix G – Rule 9.27 Child Support Guidelines Financial Information Statement – Form 3

Appendix H – *Review of the Iowa Child Support Guidelines: Updated Schedule*,
Jane Venohr, Center for Policy Research,
(Feb 12, 2025).

Appendix I – Guideline Deviations Comparisons, Judicial Districts, Child Support Services (June 2024)

Appendix J – 2024 Child Support Guidelines Quadrennial Review – Child Support Services Case Data Analysis

Appendix K – Rule 9.11A Side by Side Comparison (Current vs Proposed)

Rule 9.26 Child Support Guidelines Schedule
Iowa Schedule of Basic Support Obligations

Iowa Schedule of Basic Support Obligations					
1. Area A: Except as provided in 2, only the noncustodial parent's income is used in Area A of the shaded area (\$0 to \$1250) in accordance with the low-income adjustment.					
Area B: Two calculations are required in Area B of the low-income shaded area (between \$1251 and \$1800 for one child, between \$1251 and \$2200 for two children, between \$1251 and \$2550 for three children, between \$1251 and \$2550 for four children, and between \$1251 and \$2650 for five or more children). Calculation 1 is the same as the Area A calculation. Calculation 2 uses the parents' combined incomes. The guidelines amount is the lower of the two calculations.					
Area C: Nonshaded area. The parents' combined incomes are used in the remaining (nonshaded) area of the schedule.					
2. In joint (equally shared) physical care cases, regardless of whether a parent is low income, use the parents' combined incomes in the shaded and nonshaded areas of the schedule. 3. For combined net monthly incomes above \$30,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency setting support by administrative order but may not be less than the basic support obligation for combined net monthly incomes equal to \$30,000.					

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
Area A - Low Income Adjustment					
0 - 100	50	75	100	100	100
101 - 200	56	83	109	111	112
201 - 300	62	92	118	121	125
301 - 400	68	100	127	132	137
401 - 500	73	108	136	143	150
501 - 600	79	116	145	154	162
601 - 700	85	125	154	164	174
701 - 800	91	133	163	175	187
801 - 850	97	141	172	186	199
851 - 900	103	150	181	197	212
901 - 950	108	158	190	207	224
951 - 1000	114	166	199	218	236
1001 - 1050	120	175	208	229	249
1051 - 1100	126	183	217	239	261
1101 - 1150	132	191	226	250	273
1151 - 1200	138	199	235	261	286
1201 - 1250	143	208	244	272	298

Appendix A

Combined or Individual Adjusted Net Income (See 1 and 2 above.)		One Child	Two Children	Three Children	Four Children	Five or More Children
Area B - Low-Income Adjustment						
1251	- 1300	149	216	253	282	311
1301	- 1350	174	246	285	315	348
1351	- 1400	199	276	318	347	386
1401	- 1450	224	306	350	380	423
1451	- 1500	249	336	383	412	461
1501	- 1550	274	366	415	445	498
1551	- 1600	299	396	448	477	536
1601	- 1650	324	426	480	510	573
1651	- 1700	349	456	513	542	611
1701	- 1750	374	486	545	575	648
1751	- 1800	399	516	578	607	686
1801	- 1850	421	546	610	640	723
1851	- 1900	432	576	643	672	761
1901	- 1950	444	606	675	705	798
1951	- 2000	455	636	708	737	836
2001	- 2050	467	666	740	770	873
2051	- 2100	478	696	773	802	911
2101	- 2150	490	726	805	835	935
2151	- 2200	501	756	838	867	957
2201	- 2250	513	781	870	900	979
2251	- 2300	524	798	903	932	1001
2301	- 2350	536	816	935	965	1023
2351	- 2400	547	833	968	997	1045
2401	- 2450	559	851	1000	1030	1067
2451	- 2500	570	869	1033	1062	1089
2501	- 2550	582	886	1065	1086	1111
2551	- 2600	593	904	1092	1107	1133
2601	- 2650	605	921	1114	1129	1155

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
Area C - Non-Shaded Area					
2651 - 2700	616	939	1135	1150	1177
2701 - 2750	628	956	1156	1172	1199
2751 - 2800	640	974	1177	1193	1221
2801 - 2850	651	991	1198	1215	1243
2851 - 2900	663	1009	1220	1236	1265
2901 - 2950	674	1026	1241	1258	1287
2951 - 3000	686	1044	1262	1279	1309
3001 - 3050	697	1062	1283	1301	1331
3051 - 3100	709	1079	1304	1322	1353
3101 - 3150	720	1097	1326	1344	1375
3151 - 3200	732	1114	1347	1365	1397
3201 - 3250	743	1132	1368	1387	1419
3251 - 3300	755	1149	1389	1408	1441
3301 - 3350	766	1167	1410	1430	1463
3351 - 3400	778	1182	1428	1451	1485
3401 - 3450	789	1197	1445	1473	1507
3451 - 3500	801	1212	1463	1494	1529
3501 - 3550	812	1228	1480	1516	1551
3551 - 3600	824	1243	1498	1537	1573
3601 - 3650	835	1258	1515	1559	1595
3651 - 3700	847	1273	1532	1580	1617
3701 - 3750	858	1288	1550	1602	1639
3751 - 3800	870	1304	1567	1623	1661
3801 - 3850	881	1319	1585	1645	1683
3851 - 3900	892	1335	1604	1666	1705
3901 - 3950	903	1352	1624	1688	1727
3951 - 4000	913	1369	1644	1709	1749
4001 - 4050	923	1386	1664	1731	1771
4051 - 4100	934	1403	1684	1752	1793
4101 - 4150	944	1420	1705	1774	1815
4151 - 4200	955	1437	1725	1795	1837
4201 - 4250	965	1454	1745	1817	1859
4251 - 4300	975	1471	1765	1838	1881
4301 - 4350	986	1488	1785	1860	1903
4351 - 4400	995	1503	1802	1881	1925
4401 - 4450	1004	1516	1817	1903	1947
4451 - 4500	1012	1528	1832	1924	1969

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
4501 - 4550	1021	1541	1847	1946	1991
4551 - 4600	1029	1554	1862	1967	2013
4601 - 4650	1038	1566	1877	1989	2035
4651 - 4700	1046	1579	1892	2010	2057
4701 - 4750	1055	1592	1907	2032	2079
4751 - 4800	1063	1604	1922	2053	2101
4801 - 4850	1072	1617	1937	2075	2123
4851 - 4900	1079	1628	1950	2095	2145
4901 - 4950	1084	1636	1959	2113	2167
4951 - 5000	1089	1643	1967	2131	2189
5001 - 5050	1095	1651	1976	2149	2211
5051 - 5100	1100	1658	1984	2167	2233
5101 - 5150	1105	1666	1993	2185	2255
5151 - 5200	1110	1673	2001	2203	2277
5201 - 5250	1116	1681	2010	2220	2299
5251 - 5300	1121	1688	2018	2238	2321
5301 - 5350	1126	1696	2027	2256	2343
5351 - 5400	1131	1703	2035	2273	2365
5401 - 5450	1136	1708	2039	2278	2384
5451 - 5500	1141	1714	2044	2283	2402
5501 - 5550	1145	1719	2048	2288	2421
5551 - 5600	1150	1725	2053	2293	2440
5601 - 5650	1155	1730	2057	2298	2459
5651 - 5700	1159	1735	2061	2303	2478
5701 - 5750	1164	1741	2066	2308	2496
5751 - 5800	1169	1746	2070	2313	2515
5801 - 5850	1174	1752	2075	2317	2534
5851 - 5900	1178	1757	2079	2322	2553
5901 - 5950	1185	1767	2092	2337	2571
5951 - 6000	1191	1778	2107	2353	2589
6001 - 6050	1198	1789	2121	2370	2607
6051 - 6100	1204	1800	2136	2386	2625
6101 - 6150	1211	1811	2151	2402	2643
6151 - 6200	1217	1822	2165	2419	2661
6201 - 6250	1224	1834	2180	2435	2679
6251 - 6300	1231	1845	2195	2452	2697
6301 - 6350	1237	1856	2209	2468	2715
6351 - 6400	1244	1867	2224	2484	2733
6401 - 6450	1249	1874	2232	2493	2742
6451 - 6500	1253	1878	2236	2497	2747
6501 - 6550	1257	1883	2239	2501	2752
6551 - 6600	1261	1888	2243	2506	2756
6601 - 6650	1265	1892	2247	2510	2761
6651 - 6700	1269	1897	2251	2514	2765

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
6701 - 6750	1273	1901	2254	2518	2770
6751 - 6800	1277	1906	2258	2522	2774
6801 - 6850	1281	1910	2262	2526	2779
6851 - 6900	1285	1915	2265	2530	2784
6901 - 6950	1289	1921	2271	2536	2790
6951 - 7000	1295	1928	2278	2544	2799
7001 - 7050	1300	1935	2285	2553	2808
7051 - 7100	1306	1943	2293	2561	2817
7101 - 7150	1311	1950	2300	2569	2826
7151 - 7200	1317	1957	2308	2578	2835
7201 - 7250	1323	1964	2315	2586	2844
7251 - 7300	1328	1972	2322	2594	2853
7301 - 7350	1334	1979	2330	2602	2863
7351 - 7400	1339	1986	2337	2611	2872
7401 - 7450	1345	1994	2345	2620	2882
7451 - 7500	1353	2006	2358	2634	2897
7501 - 7550	1362	2017	2371	2648	2913
7551 - 7600	1370	2029	2384	2663	2929
7601 - 7650	1378	2041	2397	2677	2945
7651 - 7700	1387	2052	2410	2691	2961
7701 - 7750	1395	2064	2422	2706	2976
7751 - 7800	1403	2075	2435	2720	2992
7801 - 7850	1411	2087	2448	2735	3008
7851 - 7900	1420	2099	2461	2749	3024
7901 - 7950	1428	2110	2474	2763	3040
7951 - 8000	1436	2122	2487	2778	3055
8001 - 8050	1444	2133	2500	2792	3071
8051 - 8100	1453	2145	2512	2806	3087
8101 - 8150	1461	2157	2525	2821	3103
8151 - 8200	1469	2168	2538	2835	3119
8201 - 8250	1476	2179	2551	2849	3134
8251 - 8300	1482	2188	2564	2864	3150
8301 - 8350	1488	2198	2577	2878	3166
8351 - 8400	1494	2208	2590	2893	3182
8401 - 8450	1500	2218	2603	2907	3198
8451 - 8500	1506	2228	2616	2922	3214
8501 - 8550	1512	2238	2629	2936	3230
8551 - 8600	1518	2248	2642	2951	3246
8601 - 8650	1524	2258	2655	2965	3262
8651 - 8700	1530	2268	2667	2980	3278
8701 - 8750	1536	2278	2680	2994	3293
8751 - 8800	1542	2288	2693	3008	3309
8801 - 8850	1548	2298	2706	3023	3325
8851 - 8900	1554	2308	2719	3037	3341

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
8901 - 8950	1560	2318	2732	3052	3357
8951 - 9000	1566	2326	2742	3063	3370
9001 - 9050	1570	2333	2750	3071	3379
9051 - 9100	1575	2339	2757	3079	3387
9101 - 9150	1580	2346	2764	3087	3396
9151 - 9200	1584	2352	2771	3095	3405
9201 - 9250	1589	2359	2778	3103	3414
9251 - 9300	1594	2366	2786	3111	3423
9301 - 9350	1599	2372	2793	3120	3431
9351 - 9400	1603	2379	2800	3128	3440
9401 - 9450	1608	2385	2807	3136	3449
9451 - 9500	1613	2392	2814	3144	3458
9501 - 9550	1617	2398	2822	3152	3467
9551 - 9600	1622	2405	2829	3160	3476
9601 - 9650	1627	2411	2836	3168	3484
9651 - 9700	1632	2418	2843	3176	3493
9701 - 9750	1636	2425	2850	3184	3502
9751 - 9800	1643	2433	2859	3193	3512
9801 - 9850	1649	2441	2867	3202	3523
9851 - 9900	1655	2449	2875	3212	3533
9901 - 9950	1661	2457	2884	3221	3543
9951 - 10000	1667	2465	2892	3230	3553
10001 - 10050	1673	2473	2900	3239	3563
10051 - 10100	1679	2481	2908	3249	3574
10101 - 10150	1685	2489	2917	3258	3584
10151 - 10200	1691	2497	2925	3267	3594
10201 - 10250	1697	2505	2933	3277	3604
10251 - 10300	1703	2513	2942	3286	3614
10301 - 10350	1709	2521	2950	3295	3625
10351 - 10400	1715	2529	2958	3304	3635
10401 - 10450	1721	2537	2967	3314	3645
10451 - 10500	1727	2545	2975	3323	3655
10501 - 10550	1734	2554	2983	3332	3665
10551 - 10600	1740	2562	2991	3341	3676
10601 - 10650	1746	2570	3000	3351	3686
10651 - 10700	1752	2578	3008	3360	3696
10701 - 10750	1758	2586	3016	3369	3706
10751 - 10800	1762	2592	3022	3376	3713
10801 - 10850	1766	2597	3027	3381	3719
10851 - 10900	1770	2601	3032	3386	3725
10901 - 10950	1774	2606	3036	3391	3731
10951 - 11000	1778	2611	3041	3397	3736
11001 - 11050	1782	2616	3045	3402	3742
11051 - 11100	1786	2621	3050	3407	3748

Combined or Individual Adjusted Net Income (See 1 and 2 above.)		One Child	Two Children	Three Children	Four Children	Five or More Children
11101 - 11150		1789	2626	3055	3412	3753
11151 - 11200		1793	2631	3059	3417	3759
11201 - 11250		1797	2635	3064	3422	3765
11251 - 11300		1801	2640	3069	3428	3770
11301 - 11350		1805	2645	3073	3433	3776
11351 - 11400		1809	2650	3078	3438	3782
11401 - 11450		1813	2655	3083	3443	3787
11451 - 11500		1816	2660	3087	3448	3793
11501 - 11550		1820	2665	3092	3454	3799
11551 - 11600		1824	2669	3096	3459	3805
11601 - 11650		1828	2674	3101	3464	3810
11651 - 11700		1832	2679	3106	3469	3816
11701 - 11750		1836	2684	3110	3474	3822
11751 - 11800		1840	2690	3116	3481	3829
11801 - 11850		1847	2700	3129	3495	3844
11851 - 11900		1854	2711	3141	3509	3860
11901 - 11950		1862	2722	3154	3523	3875
11951 - 12000		1869	2732	3166	3537	3890
12001 - 12050		1876	2743	3179	3551	3906
12051 - 12100		1883	2753	3191	3564	3921
12101 - 12150		1890	2764	3204	3578	3936
12151 - 12200		1897	2774	3216	3592	3951
12201 - 12250		1904	2785	3228	3606	3967
12251 - 12300		1912	2796	3241	3620	3982
12301 - 12350		1919	2806	3253	3634	3997
12351 - 12400		1926	2817	3266	3648	4013
12401 - 12450		1933	2827	3278	3662	4028
12451 - 12500		1940	2838	3291	3676	4043
12501 - 12550		1947	2849	3303	3690	4059
12551 - 12600		1954	2859	3316	3703	4074
12601 - 12650		1961	2870	3328	3717	4089
12651 - 12700		1969	2880	3340	3731	4104
12701 - 12750		1976	2891	3353	3745	4120
12751 - 12800		1983	2901	3365	3759	4135
12801 - 12850		1990	2912	3378	3773	4150
12851 - 12900		1997	2923	3390	3787	4166
12901 - 12950		2004	2933	3403	3801	4181
12951 - 13000		2011	2944	3415	3815	4196
13001 - 13050		2019	2954	3428	3829	4211
13051 - 13100		2026	2965	3440	3843	4227
13101 - 13150		2033	2975	3453	3856	4242
13151 - 13200		2040	2986	3465	3870	4257
13201 - 13250		2047	2997	3477	3884	4273
13251 - 13300		2054	3007	3490	3898	4288

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
13301 - 13350	2061	3016	3500	3909	4300
13351 - 13400	2066	3024	3508	3918	4310
13401 - 13450	2072	3031	3515	3927	4319
13451 - 13500	2078	3039	3523	3935	4329
13501 - 13550	2083	3046	3531	3944	4338
13551 - 13600	2089	3054	3539	3953	4348
13601 - 13650	2095	3061	3546	3961	4357
13651 - 13700	2100	3069	3554	3970	4367
13701 - 13750	2106	3076	3562	3978	4376
13751 - 13800	2112	3084	3569	3987	4386
13801 - 13850	2117	3091	3577	3996	4395
13851 - 13900	2123	3099	3585	4004	4405
13901 - 13950	2129	3106	3592	4013	4414
13951 - 14000	2135	3114	3600	4021	4424
14001 - 14050	2140	3121	3608	4030	4433
14051 - 14100	2146	3129	3616	4039	4442
14101 - 14150	2152	3137	3623	4047	4452
14151 - 14200	2157	3144	3631	4056	4461
14201 - 14250	2163	3152	3639	4064	4471
14251 - 14300	2169	3159	3646	4073	4480
14301 - 14350	2174	3167	3654	4082	4490
14351 - 14400	2180	3174	3662	4090	4499
14401 - 14450	2186	3182	3670	4099	4509
14451 - 14500	2191	3189	3677	4108	4518
14501 - 14550	2197	3197	3685	4116	4528
14551 - 14600	2203	3204	3693	4125	4537
14601 - 14650	2208	3212	3700	4133	4547
14651 - 14700	2214	3219	3708	4142	4556
14701 - 14750	2220	3227	3716	4151	4566
14751 - 14800	2226	3234	3724	4159	4575
14801 - 14850	2231	3242	3731	4168	4585
14851 - 14900	2237	3249	3739	4176	4594
14901 - 14950	2243	3257	3747	4185	4604
14951 - 15000	2248	3264	3754	4194	4613
15001 - 15050	2254	3272	3762	4202	4622
15051 - 15100	2260	3279	3770	4211	4632
15101 - 15150	2265	3287	3777	4219	4641
15151 - 15200	2271	3294	3785	4228	4651
15201 - 15250	2277	3302	3793	4237	4660
15251 - 15300	2282	3309	3801	4245	4670
15301 - 15350	2288	3317	3808	4254	4679
15351 - 15400	2293	3325	3818	4265	4691
15401 - 15450	2298	3334	3830	4278	4706
15451 - 15500	2303	3342	3841	4291	4720

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
15501 - 15550	2308	3351	3853	4304	4734
15551 - 15600	2313	3359	3865	4317	4748
15601 - 15650	2318	3368	3876	4330	4763
15651 - 15700	2323	3377	3888	4343	4777
15701 - 15750	2328	3385	3899	4355	4791
15751 - 15800	2333	3394	3911	4368	4805
15801 - 15850	2338	3402	3922	4381	4819
15851 - 15900	2343	3411	3934	4394	4834
15901 - 15950	2348	3420	3946	4407	4848
15951 - 16000	2353	3428	3957	4420	4862
16001 - 16050	2358	3437	3969	4433	4876
16051 - 16100	2363	3445	3980	4446	4891
16101 - 16150	2368	3454	3992	4459	4905
16151 - 16200	2373	3462	4004	4472	4919
16201 - 16250	2378	3471	4015	4485	4933
16251 - 16300	2383	3480	4027	4498	4948
16301 - 16350	2388	3488	4038	4511	4962
16351 - 16400	2393	3497	4050	4524	4976
16401 - 16450	2398	3505	4061	4537	4990
16451 - 16500	2403	3514	4073	4550	5004
16501 - 16550	2408	3523	4085	4562	5019
16551 - 16600	2413	3531	4096	4575	5033
16601 - 16650	2418	3540	4108	4588	5047
16651 - 16700	2423	3548	4119	4601	5061
16701 - 16750	2428	3557	4131	4614	5076
16751 - 16800	2433	3566	4142	4627	5090
16801 - 16850	2438	3574	4154	4640	5104
16851 - 16900	2443	3583	4166	4653	5118
16901 - 16950	2448	3591	4177	4666	5133
16951 - 17000	2453	3600	4189	4679	5147
17001 - 17050	2458	3608	4200	4692	5161
17051 - 17100	2463	3617	4212	4705	5175
17101 - 17150	2468	3626	4224	4718	5189
17151 - 17200	2473	3634	4235	4731	5204
17201 - 17250	2478	3643	4247	4744	5218
17251 - 17300	2483	3651	4258	4756	5232
17301 - 17350	2488	3660	4270	4769	5246
17351 - 17400	2493	3669	4281	4782	5261
17401 - 17450	2498	3677	4293	4795	5275
17451 - 17500	2503	3686	4305	4808	5289
17501 - 17550	2508	3694	4316	4821	5303
17551 - 17600	2513	3703	4328	4834	5318
17601 - 17650	2518	3712	4339	4847	5332

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
17651 - 17700	2523	3720	4351	4860	5346
17701 - 17750	2528	3729	4363	4873	5360
17751 - 17800	2533	3737	4374	4886	5374
17801 - 17850	2538	3746	4386	4899	5389
17851 - 17900	2543	3754	4397	4912	5403
17901 - 17950	2548	3763	4409	4925	5417
17951 - 18000	2553	3772	4420	4938	5431
18001 - 18050	2558	3780	4432	4951	5446
18051 - 18100	2563	3789	4444	4963	5460
18101 - 18150	2568	3797	4455	4976	5474
18151 - 18200	2573	3806	4467	4989	5488
18201 - 18250	2578	3815	4478	5002	5502
18251 - 18300	2583	3823	4490	5015	5517
18301 - 18350	2588	3832	4501	5028	5531
18351 - 18400	2593	3840	4513	5041	5545
18401 - 18450	2598	3849	4524	5053	5559
18451 - 18500	2603	3856	4532	5063	5569
18501 - 18550	2609	3864	4541	5072	5579
18551 - 18600	2614	3871	4549	5081	5590
18601 - 18650	2619	3878	4558	5091	5600
18651 - 18700	2624	3886	4566	5100	5610
18701 - 18750	2629	3893	4574	5110	5621
18751 - 18800	2635	3901	4583	5119	5631
18801 - 18850	2640	3908	4591	5128	5641
18851 - 18900	2645	3916	4600	5138	5652
18901 - 18950	2650	3923	4608	5147	5662
18951 - 19000	2655	3930	4616	5156	5672
19001 - 19050	2661	3938	4625	5166	5682
19051 - 19100	2666	3945	4633	5175	5693
19101 - 19150	2671	3953	4642	5185	5703
19151 - 19200	2676	3960	4650	5194	5713
19201 - 19250	2681	3967	4658	5203	5724
19251 - 19300	2686	3975	4667	5213	5734
19301 - 19350	2692	3982	4675	5222	5744
19351 - 19400	2697	3990	4683	5231	5755
19401 - 19450	2702	3997	4692	5241	5765
19451 - 19500	2707	4005	4700	5250	5775
19501 - 19550	2712	4012	4709	5260	5786
19551 - 19600	2718	4019	4717	5269	5796
19601 - 19650	2723	4027	4725	5278	5806
19651 - 19700	2728	4034	4734	5288	5816
19701 - 19750	2733	4042	4742	5297	5827
19751 - 19800	2738	4049	4751	5306	5837
19801 - 19850	2744	4056	4759	5316	5847

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
19851 - 19900	2749	4064	4767	5325	5858
19901 - 19950	2754	4071	4776	5335	5868
19951 - 20000	2759	4079	4784	5344	5878
20001 - 20050	2764	4086	4793	5353	5889
20051 - 20100	2769	4094	4801	5363	5899
20101 - 20150	2775	4101	4809	5372	5909
20151 - 20200	2780	4108	4818	5381	5920
20201 - 20250	2785	4116	4826	5391	5930
20251 - 20300	2790	4123	4834	5400	5940
20301 - 20350	2795	4131	4843	5410	5950
20351 - 20400	2801	4138	4851	5419	5961
20401 - 20450	2806	4145	4860	5428	5971
20451 - 20500	2811	4153	4868	5438	5981
20501 - 20550	2816	4160	4876	5447	5992
20551 - 20600	2821	4168	4885	5456	6002
20601 - 20650	2827	4175	4893	5466	6012
20651 - 20700	2832	4183	4902	5475	6023
20701 - 20750	2837	4190	4910	5484	6033
20751 - 20800	2842	4197	4918	5494	6043
20801 - 20850	2847	4205	4927	5503	6054
20851 - 20900	2853	4212	4935	5513	6064
20901 - 20950	2858	4220	4944	5522	6074
20951 - 21000	2863	4227	4952	5531	6084
21001 - 21050	2868	4234	4960	5541	6095
21051 - 21100	2873	4242	4969	5550	6105
21101 - 21150	2878	4249	4977	5559	6115
21151 - 21200	2884	4257	4986	5569	6126
21201 - 21250	2889	4264	4994	5578	6136
21251 - 21300	2894	4272	5002	5588	6146
21301 - 21350	2899	4279	5011	5597	6157
21351 - 21400	2904	4286	5019	5606	6167
21401 - 21450	2910	4294	5027	5616	6177
21451 - 21500	2915	4301	5036	5625	6188
21501 - 21550	2920	4309	5044	5634	6198
21551 - 21600	2925	4316	5053	5644	6208
21601 - 21650	2930	4323	5061	5653	6218
21651 - 21700	2936	4331	5069	5663	6229
21701 - 21750	2941	4338	5078	5672	6239
21751 - 21800	2946	4346	5086	5681	6249
21801 - 21850	2951	4353	5095	5691	6260
21851 - 21900	2956	4361	5103	5700	6270
21901 - 21950	2961	4368	5111	5709	6280
21951 - 22000	2967	4375	5120	5719	6291

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
22001 - 22050	2972	4383	5128	5728	6301
22051 - 22100	2977	4390	5137	5738	6311
22101 - 22150	2982	4398	5145	5747	6322
22151 - 22200	2987	4405	5153	5756	6332
22201 - 22250	2993	4412	5162	5766	6342
22251 - 22300	2998	4420	5170	5775	6352
22301 - 22350	3003	4427	5178	5784	6363
22351 - 22400	3008	4435	5187	5794	6373
22401 - 22450	3013	4442	5195	5803	6383
22451 - 22500	3019	4450	5204	5812	6394
22501 - 22550	3024	4457	5212	5822	6404
22551 - 22600	3029	4464	5220	5831	6414
22601 - 22650	3034	4472	5229	5841	6425
22651 - 22700	3039	4479	5237	5850	6435
22701 - 22750	3044	4487	5246	5859	6445
22751 - 22800	3050	4494	5254	5869	6456
22801 - 22850	3055	4501	5262	5878	6466
22851 - 22900	3060	4509	5271	5887	6476
22901 - 22950	3065	4516	5279	5897	6487
22951 - 23000	3070	4524	5288	5906	6497
23001 - 23050	3076	4531	5296	5916	6507
23051 - 23100	3081	4539	5304	5925	6517
23101 - 23150	3086	4546	5313	5934	6528
23151 - 23200	3091	4553	5321	5944	6538
23201 - 23250	3096	4561	5329	5953	6548
23251 - 23300	3102	4568	5338	5962	6559
23301 - 23350	3107	4576	5346	5972	6569
23351 - 23400	3112	4583	5355	5981	6579
23401 - 23450	3117	4590	5363	5991	6590
23451 - 23500	3122	4598	5371	6000	6600
23501 - 23550	3127	4605	5380	6009	6610
23551 - 23600	3133	4613	5388	6019	6621
23601 - 23650	3138	4620	5397	6028	6631
23651 - 23700	3143	4628	5405	6037	6641
23701 - 23750	3148	4635	5413	6047	6651
23751 - 23800	3153	4642	5422	6056	6662
23801 - 23850	3159	4650	5430	6066	6672
23851 - 23900	3164	4657	5439	6075	6682
23901 - 23950	3169	4665	5447	6084	6693
23951 - 24000	3174	4672	5455	6094	6703
24001 - 24050	3179	4679	5464	6103	6713
24051 - 24100	3185	4687	5472	6112	6724
24101 - 24150	3190	4694	5481	6122	6734
24151 - 24200	3195	4702	5489	6131	6744

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
24201 - 24250	3200	4709	5497	6140	6755
24251 - 24300	3205	4717	5506	6150	6765
24301 - 24350	3210	4724	5514	6159	6775
24351 - 24400	3216	4731	5522	6169	6785
24401 - 24450	3221	4739	5531	6178	6796
24451 - 24500	3226	4746	5539	6187	6806
24501 - 24550	3231	4754	5548	6197	6816
24551 - 24600	3236	4761	5556	6206	6827
24601 - 24650	3242	4769	5564	6215	6837
24651 - 24700	3247	4776	5573	6225	6847
24701 - 24750	3252	4783	5581	6234	6858
24751 - 24800	3257	4791	5590	6244	6868
24801 - 24850	3262	4798	5598	6253	6878
24851 - 24900	3268	4806	5606	6262	6889
24901 - 24950	3273	4813	5615	6272	6899
24951 - 25000	3278	4820	5623	6281	6909
25001 25050	3283	4828	5632	6290	6919
25051 - 25100	3288	4835	5640	6300	6930
25101 - 25150	3293	4843	5648	6309	6940
25151 - 25200	3299	4850	5657	6319	6950
25201 - 25250	3304	4858	5665	6328	6961
25251 - 25300	3309	4865	5673	6337	6971
25301 - 25350	3314	4872	5682	6347	6981
25351 - 25400	3319	4880	5690	6356	6992
25401 - 25450	3325	4887	5699	6365	7002
25451 - 25500	3330	4895	5707	6375	7012
25501 - 25550	3335	4902	5715	6384	7023
25551 - 25600	3340	4909	5724	6394	7033
25601 - 25650	3345	4917	5732	6403	7043
25651 - 25700	3351	4924	5741	6412	7053
25701 - 25750	3356	4932	5749	6422	7064
25751 - 25800	3361	4939	5757	6431	7074
25801 - 25850	3366	4947	5766	6440	7084
25851 - 25900	3371	4954	5774	6450	7095
25901 - 25950	3376	4961	5783	6459	7105
25951 - 26000	3382	4969	5791	6468	7115
26001 - 26050	3387	4976	5799	6478	7126
26051 - 26100	3392	4984	5808	6487	7136
26101 - 26150	3397	4991	5816	6497	7146
26151 - 26200	3402	4998	5825	6506	7157
26201 - 26250	3408	5006	5833	6515	7167
26251 - 26300	3413	5013	5841	6525	7177
26301 - 26350	3418	5021	5850	6534	7187

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
26351 - 26400	3423	5028	5858	6543	7198
26401 - 26450	3428	5036	5866	6553	7208
26451 - 26500	3434	5043	5875	6562	7218
26501 - 26550	3436	5045	5878	6565	7222
26551 - 26600	3437	5046	5879	6566	7223
26601 - 26650	3438	5046	5879	6567	7224
26651 - 26700	3439	5047	5880	6568	7225
26701 - 26750	3440	5047	5881	6569	7226
26751 - 26800	3441	5048	5882	6570	7228
26801 - 26850	3442	5048	5883	6571	7229
26851 - 26900	3443	5049	5884	6573	7230
26901 - 26950	3444	5049	5885	6574	7231
26951 - 27000	3445	5049	5886	6575	7232
27001 - 27050	3446	5050	5887	6576	7233
27051 - 27100	3447	5050	5888	6577	7234
27101 - 27150	3448	5051	5889	6578	7235
27151 - 27200	3449	5051	5890	6579	7237
27201 - 27250	3450	5052	5891	6580	7238
27251 - 27300	3452	5052	5891	6581	7239
27301 - 27350	3453	5053	5892	6582	7240
27351 - 27400	3454	5053	5893	6583	7241
27401 - 27450	3455	5054	5894	6584	7242
27451 - 27500	3456	5054	5895	6585	7243
27501 - 27550	3457	5055	5896	6586	7244
27551 - 27600	3458	5055	5897	6587	7246
27601 - 27650	3459	5056	5898	6588	7247
27651 - 27700	3460	5056	5899	6589	7248
27701 - 27750	3461	5057	5900	6590	7249
27751 - 27800	3462	5057	5901	6591	7250
27801 - 27850	3463	5058	5902	6592	7251
27851 - 27900	3464	5058	5903	6593	7252
27901 - 27950	3465	5059	5903	6594	7254
27951 - 28000	3466	5059	5904	6595	7255
28001 - 28050	3467	5060	5905	6596	7256
28051 - 28100	3468	5060	5906	6597	7257
28101 - 28150	3469	5061	5907	6598	7258
28151 - 28200	3471	5061	5908	6599	7259
28201 - 28250	3472	5062	5909	6600	7260
28251 - 28300	3473	5062	5910	6601	7261
28301 - 28350	3474	5062	5911	6602	7263
28351 - 28400	3475	5063	5912	6603	7264
28401 - 28450	3476	5063	5913	6604	7265
28451 - 28500	3477	5064	5914	6605	7266
28501 - 28550	3478	5064	5914	6606	7267

Combined or Individual Adjusted Net Income (See 1 and 2 above.)	One Child	Two Children	Three Children	Four Children	Five or More Children
28551 - 28600	3479	5065	5915	6608	7268
28601 - 28650	3480	5065	5916	6609	7269
28651 - 28700	3481	5066	5917	6610	7271
28701 - 28750	3482	5066	5918	6611	7272
28751 - 28800	3483	5067	5919	6612	7273
28801 - 28850	3484	5067	5920	6613	7274
28851 - 28900	3485	5068	5921	6614	7275
28901 - 28950	3486	5068	5922	6615	7276
28951 - 29000	3487	5069	5923	6616	7277
29001 - 29050	3488	5069	5924	6617	7278
29051 - 29100	3490	5070	5925	6618	7280
29101 - 29150	3491	5070	5926	6619	7281
29151 - 29200	3492	5071	5926	6620	7282
29201 - 29250	3493	5071	5927	6621	7283
29251 - 29300	3494	5072	5928	6622	7284
29301 - 29350	3495	5072	5929	6623	7285
29351 - 29400	3496	5073	5930	6624	7286
29401 - 29450	3497	5073	5931	6625	7287
29451 - 29500	3498	5074	5932	6626	7289
29501 - 29550	3499	5074	5933	6627	7290
29551 - 29600	3500	5074	5934	6628	7291
29601 - 29650	3501	5075	5935	6629	7292
29651 - 29700	3502	5075	5936	6630	7293
29701 - 29750	3503	5076	5937	6631	7294
29751 - 29800	3504	5076	5938	6632	7295
29801 - 29850	3505	5077	5938	6633	7297
29851 - 29900	3506	5077	5939	6634	7298
29901 - 29950	3508	5078	5940	6635	7299
29951 - 30000	3509	5078	5941	6636	7300

9.12(4) Medical Support Table

Appendix B

Preliminary Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children	
0-1250		Area A: Minimum order Noncustodial parent provides health insurance when it becomes available at no cost to add the child(ren). Health insurance is not an add-on cost in this area. Do not order cash medical support.				
Shaded portion of Area B Starting at 1,251 up to: 1800 for 1 child 2200 for 2 children 2550 for 3 children 2550 for 4 children 2650 for 5+ children		Area B: Shaded area of the schedule Provide health insurance if available at reasonable cost. Find the box for the parent's preliminary net income and number of children. Multiple the percentage in the box (1%-5%) by the parent's gross income to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at a reasonable cost, if appropriate according to Iowa Code section 252E.1A, the Court will order cash medical support under rule 9.12(3).				
1251 - 1300	2.0%	2.0%	1.0%	1.0%	1.0%	
1301 - 1350	2.0%	2.0%	1.0%	1.0%	1.0%	
1351 - 1400	2.0%	2.0%	2.0%	1.0%	1.0%	
1401 - 1450	2.5%	2.0%	2.0%	1.0%	1.0%	
1451 - 1500	3.0%	2.0%	2.0%	2.0%	1.0%	
1501 - 1550	3.0%	2.0%	2.0%	2.0%	2.0%	
1551 - 1600	3.5%	2.0%	2.0%	2.0%	2.0%	
1601 - 1650	4.0%	2.5%	2.0%	2.0%	2.0%	
1651 - 1700	4.0%	3.0%	2.0%	2.0%	2.0%	
1701 - 1750	4.5%	3.0%	2.5%	2.0%	2.0%	
1751 - 1800	5.0%	3.0%	3.0%	2.5%	2.0%	
1801 - 1850	5.0%	3.0%	3.0%	3.0%	2.0%	
1851 - 1900	5.0%	3.0%	3.0%	3.0%	2.5%	
1901 - 1950	5.0%	3.5%	3.0%	3.0%	3.0%	
1951 - 2000	5.0%	4.0%	3.0%	3.0%	3.0%	
2001 - 2050	5.0%	4.0%	3.0%	3.0%	3.0%	
2051 - 2100	5.0%	4.0%	3.5%	3.0%	3.0%	
2101 - 2150	5.0%	4.5%	4.0%	3.0%	3.0%	
2151 - 2200	5.0%	5.0%	4.0%	3.0%	3.0%	
2201 - 2250	5.0%	5.0%	4.0%	3.5%	3.0%	
2251 - 2300	5.0%	5.0%	4.0%	4.0%	3.0%	
2301 - 2350	5.0%	5.0%	4.0%	4.0%	3.5%	
2351 - 2400	5.0%	5.0%	4.0%	4.0%	4.0%	
2401 - 2450	5.0%	5.0%	5.0%	4.0%	4.0%	
2451 - 2500	5.0%	5.0%	5.0%	4.0%	4.0%	
2501 - 2550	5.0%	5.0%	5.0%	4.0%	4.0%	
2551 - 2600	5.0%	5.0%	5.0%	5.0%	4.0%	
2601 - 2650	5.0%	5.0%	5.0%	5.0%	4.0%	
Area C: Nonshaded area of the Schedule Provide health insurance if available at reasonable cost. For parents with these preliminary net monthly incomes, multiply gross income by 5% to find reasonable cost. Health insurance is an add-on cost in this area. If neither parent has health insurance available at a reasonable cost, if appropriate according to Iowa Code section 252E.1A, the Court will order cash medical support under Rule 9.12(3).						
2651 - 30,000	5.0%	5.0%	5.0%	5.0%	5.0%	

Adjusted Net Monthly Income Calculation			
		Custodial Parent*	Noncustodial Parent*
		(name)	(name)
A.	Gross monthly income (Does not include public assistance payments, the Earned Income Tax Credit, or child support payments.) Gross income is adjusted to reflect receipt by the payee and payments by the payor of spousal support payments pursuant to rule 9.5(1).	\$	\$
B.	Federal income tax (Calculated pursuant to rule 9.6.)	\$	\$
C.	State income tax (Calculated pursuant to rule 9.6.)	\$	\$
D.	Social Security and Medicare tax/mandatory pension deductions (For employees not contributing to Social Security, mandatory pension deductions shall not exceed the current Social Security and Medicare tax rate for employees.)	\$	\$
E.	Mandatory occupational license fees	\$	\$
F.	Union dues	\$	\$
G.	Health insurance premium costs for other children, not in the pending matter. (See rule 9.5(2)(f).)	\$	\$
H.	Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children, not in the pending matter.	\$	\$
I.	Qualified additional dependent deductions (See rules 9.7 and 9.8.)	\$	\$
J.	Preliminary net income for each parent (Line A. minus lines B. through I. for each parent.) (Preliminary net income is used to determine medical support under rule 9.12.)	\$	\$
K.	If ordered in this pending matter, cash medical support as determined in rule 9.12.	\$	\$
L.	Adjusted net monthly income (Line J. minus line K.) (Adjusted net monthly income is used to calculate the guidelines amount of child support. Enter each parent's amount from line L. on either line A. of the Basic Method of Child Support Computation or line A. of the Joint [Equally Shared] Physical Care Method of Child Support Computation as appropriate.)	\$	\$

*In cases of joint physical care, use names only and designate both parents as custodial parents.

Rule 9.14(2) Basic Method of Child Support Calculation grid
Appendix D

Replacement of child care expense variance and addition of child care expense add-on rule.

Child care expense add-on under rule 9.11A (from Child Care Add-on Calculation Grid)				
Itemization of NCP's combined support obligation				
P.	NCP's basic support obligation before the child care add-on. From line J. or line O., whichever is applicable.		\$	
Q.	Amount of child care add-on to NCP's basic support obligation. Enter the lesser of NCP's line j. and line t. from Child Care Add-on Calculation Grid below.		\$	
R.	Combined amount of NCP's basic support obligation and NCP's child care add-on. Line P. + Q.		\$	
Child Care Add-on Calculation Grid under rule 9.11A(3):				
Calculation one: Proportional share of income.				
a.	Custodial parent's annualized child care expenses. (Excluding any third-party reimbursements).	\$		
b.	Computation of estimated child care tax credit [Does not apply when CP's gross income is below applicable Rule 9.11A(1)(b) income threshold.] .25 x \$_____ (child care expenses up to maximum eligible federal expense amount)	\$		
c.	Net annualized child care expenses subject to apportionment. Line a. minus line b.	\$		
d.	Net monthly child care expenses subject to apportionment. Line c. divided by 12.	\$		
e.	NCP's adjusted net monthly income from line A.		\$	
f.	NCP's guideline amount of support from line J. or line O., whichever is applicable.		\$	
g.	NCP's modified adjusted net monthly income. Line e. minus line f.		\$	
h.	Modified net monthly income. CP's line A. and NCP's line g.	\$	\$	
i.	Modified proportional share of income	%	%	100%
j.	Each parent's proportional share of monthly child care expenses. Line d. x each parent's line i.	\$	\$	
Calculation two: Child care add-on cap based on 50% of NCP's disposable income.				
k.	NCP's gross monthly income from rule 9.14(1), line A.		\$	
l.	NCP's Federal income tax from rule 9.14(1), line B.		\$	
m.	NCP's State income tax from rule 9.14(1), line C.		\$	
n.	NCP's Social Security and Medicare tax from rule 9.14(1), line D.		\$	
o.	NCP's net disposable monthly income. Line k. minus lines l.-n.		\$	
p.	50% of NCP's net disposable income subject to child care add-on limitation. Line o. x .5.		\$	
q.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case. (Health insurance provided by a stepparent is not considered.)		\$	
r.	Any cash medical support NCP will be ordered to pay in this action. From rule 9.14(1), line K.		\$	
s.	NCP's guideline amount of support in this action. From line J. or line O., whichever is applicable.		\$	
t.	Amount available for child care add-on after allowable deductions from 50% of disposable income. Line p. minus lines q.-s. (If a negative amount, enter \$-0-).		\$	

**Form 1
Child Support Guidelines Worksheet**

Docket no: _____

I. Net Monthly Income of Petitioner (Name) _____Select one: [] Custodial Parent [] Noncustodial Parent [] Joint Physical Care
Petitioner claims _____ child/children as tax dependents (list number claimed).**A. Sources and Amounts of Annual Income:**

_____	\$ _____
_____	\$ _____
plus/minus spousal support payments per rule 9.5(1) _____	\$ _____
	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 + _____ (list number of dependents claimed)	< _____ >
less standard deduction	< _____ >
single [] head of household [] married filing separate []	< _____ >
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 [] head of household [] married filing separate []	< _____ >
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 / Mandatory Pension Deduction:

Annual earned income	\$ _____
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %
Annual Social Security and Medicare tax liability or mandatory pension	< _____ >
(For employees not contributing to Social Security, mandatory pension deduction not to exceed the current Social Security and Medicare rate for employees.)	< _____ >

E. Other Deductions (Annual):

1. Mandatory occupational license fees
2. Union dues
3. Health insurance premium costs for other children not in the pending matter
(See rule 9.5(2)(f).)
4. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter.
5. Deduction for _____ additional qualified dependents

Preliminary Net Annual Income**Preliminary Average Monthly Income of Petitioner**

**Rule 9.27—Form 1: Child Support Guidelines Worksheet, continued**

6. Monthly cash 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) _____

Select one: [] Custodial Parent [] Noncustodial Parent [] Joint Physical Care
Respondent claims _____ child/children as tax dependents (list number claimed).

A. Sources and Amounts of Annual Income:

_____ \$ _____
_____ \$ _____
_____ \$ _____
plus/minus spousal support payments per rule 9.5(1) _____
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 + _____ (list number of dependents claimed) < _____ >
less standard deduction < _____ >
single [] head of household [] married filing separate [] < _____ >
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 [] head of household [] married filing separate [] < _____ >
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 / Mandatory Pension Deduction:

Annual earned income \$ _____
Applicable rate (7.65% or 15.3%, as adjusted) x _____ %
Annual Social Security and Medicare tax liability or mandatory pension
(For employees not contributing to Social Security, mandatory pension deduction
not to exceed the current Social Security and Medicare rate for employees.) < _____ >

E. Other Deductions (Annual):

1. Mandatory occupational license fees < _____ >
2. Union dues < _____ >
3. Health insurance premium costs for other children not in the pending matter
(See rule 9.5(2)(f).) < _____ >
4. Cash medical support and prior obligation of child support actually paid
pursuant to court or administrative order for other children not in the pending matter. < _____ >
5. Deduction for _____ additional qualified dependents < _____ >



Rule 9.27—Form 1: *Child Support Guidelines Worksheet*, continued

Preliminary Net Annual Income	\$ _____
Preliminary Average Monthly Income of Respondent	\$ _____
6. Monthly cash 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 (CP) [] Petitioner [] Respondent	Noncustodial Parent (NCP) [] 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 using only NCP's adjusted net monthly income (If low-income adjustment does not apply, enter N/A.)		\$ _____	
E. Basic support obligation using combined adjusted net monthly income (If low-income adjustment applies, enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)			\$ _____
F. Each parent's share of the basic support obligation using combined incomes (If low-income adjustment applies, enter N/A.)	\$ _____	\$ _____	
G. NCP's basic support obligation before health insurance (NCP's amount from line F or low-income adjustment amount line D.)	\$ _____	\$ _____	
H. Allowable child(ren)'s portion of health insurance premium (Calculated pursuant to rule 9.14(5).)	\$ _____	\$ _____	
I. Health insurance add-on or deduction from NCP's obligation	+ /- \$ _____		
J. Guideline amount of child support for NCP (NCP's line G plus or minus NCP's line I.) Guideline amount of cash medical support (if ordered)	\$ _____	\$ _____	

III. a. Extraordinary Visitation Credit

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

K. NCP's basic support obligation before health insurance (Amount from NCP's line G.)	\$ _____
L. Number of court-ordered visitation overnights with the noncustodial parent	_____
M. Extraordinary visitation credit percentage	_____ %
N. Extraordinary visitation credit (Line K. multiplied by line M.)	\$ _____
O. Guideline amount of child support after credit for extraordinary 75 for two children, or \$100 for three or more children.)	\$ _____

III. b. Add-on for Child Care Expenses under rule 9.11A

(If applicable)

Itemization of NCP's combined support obligation

P. NCP's basic support obligation before child care add-on (Amount from line J. above [or line O., if applicable].)	\$ _____
--	----------



Rule 9.27—Form 1: *Child Support Guidelines Worksheet*, continued

Q. Amount of NCP's child care add-on
(Enter the lesser amount from NCP's line j or NCP's line u. below.) \$ _____

R. Combined amount of NCP's basic support obligation
and NCP's child care add-on
(Line P. plus line Q.) \$ _____

Calculation of Child Care Add-on

Calculation one: Proportional share of income

a. CP's annualized child care expenses
(Excluding third party reimbursements) \$ _____

b. Estimated child care tax credit
N/A for incomes below rule 9.11A(1)(b)
thresholds .25 x \$ _____ (child care
expenses up to maximum eligible
federal child care expense amount.) \$ _____

c. Net annualized child care expenses
(Line a. minus line b.) \$ _____

d. Net monthly child care expenses subject
to apportionment
(Line c. divided by 12.) \$ _____

e. NCP's adjusted net monthly income
(Amount from line A. above) \$ _____

f. NCP's guideline amount of support
(Amount from line J. above
[or line O., if applicable].) \$ _____

g. NCP's modified adjusted net monthly income
(Line e. minus line f.) \$ _____

h. Modified net monthly income of each parent
(CP's line A. and NCP's line g. above.) \$ _____ \$ _____

i. Modified proportional share of income _____ % _____ % 100%

j. Each parent's proportional share of child
care expenses
(Line d. times each parent's line i.) \$ _____ \$ _____

Calculation two: Child care add-on cap based on 50% of NCP's disposable income

k. NCP's gross annual income
(Amount from NCP's line I.A. or II.A. above.) \$ _____

l. NCP's Federal income tax deduction
(Amount from NCP's line I.B. or II.B. above.) \$ _____

m. NCP's State income tax deduction
(Amount from NCP's line I.C. or II.C. above.) \$ _____

n. NCP's Social Security and Medicare tax deduction
(Amount from NCP's line I.D. or II.D. above.) \$ _____

o. NCP's net disposable annual income
(Line k. minus lines l. through n.) \$ _____



Rule 9.27—Form 1: *Child Support Guidelines Worksheet*, continued

p.	NCP's net disposable monthly income (Line o. divided by 12)	\$ _____
q.	50% of NCP's net disposable income subject to child care add-on limitation (Line p. times .5.)	\$ _____
r.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case	\$ _____
s.	Any cash medical support NCP will be ordered to pay in this action (From NCP's line I.E.6. or II.E.6. above.)	\$ _____
t.	NCP's guideline amount of support in this action (Amount from line J. above [or line O., if applicable].)	\$ _____
u.	Amount available for child care add-on after allowed deductions (Line q. minus lines r. through t. If a negative amount, enter \$ 0.)	\$ _____

IV. Calculation of the Joint (Equally Shared) Physical Care Guideline

Amount of Child Support (If applicable.)

	Petitioner CP 1	Respondent CP 2	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. The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$ _____
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 care 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. Allowable child(ren)'s portion of health insurance premium* (Calculated pursuant to rule 9.14(5).)	\$ _____	\$ _____	
*If either parent's net income on line A. falls within low-income shaded Area A of the Schedule of Basic Support Obligations, enter N/A. The health insurance adjustment does not apply.			
I. Health insurance add-on to each parent's obligation (see rule 9.14(3).)	\$ _____	\$ _____	
J. Guideline amount of child support (Each parent's line G. plus each parent's line I.)	\$ _____	\$ _____	



Rule 9.27—Form 1: *Child Support Guidelines Worksheet*, continued

K. Net amount of child support for joint physical care after offset (Subtract smaller amount on line J. from larger amount on line J. Parent with larger amount on line J. pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.) \$ _____ \$ _____

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

E. Split or divided physical care summary and offset

Guideline amount of child support Petitioner	Guideline amount of child support Respondent	Net amount of child support after offset
\$ _____	\$ _____	\$ _____ 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.)

Number of children	NCP's basic support obligation (NCP's line G.)*	Health insurance add-on or deduction (NCP's line I.)*	Extraordinary visitation credit (If applicable) (line N.)*	Guideline amount of child support (line J. or O.)*
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

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



Rule 9.27—Form 1: *Child Support Guidelines Worksheet*, continued

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

Number of children	Guideline amount of child support Petitioner (CP 1 Line J.)*	Guideline amount of child support Respondent (CP 2 Line J.)*	Net amount of child support for joint physical care after offset (Line K.)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

*(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

ss:

County of _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____

_____ (Signature)

_____ (Printed name)

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

Date: _____

_____ (Attorney signature)

**Child Support Guidelines Worksheet
Form 2**

Date: _____

Case no.: _____

Dependents: _____

Docket no.: _____

Name: _____

Name: _____

 Noncustodial Parent [NCP] Noncustodial Parent [NCP] Custodial Parent [CP] Custodial Parent [CP]

Method(s) used to determine income:

 Parent's financial statement/verified income

Method(s) used to determine income:

 Parent's financial statement/verified income Other sources Other sources CSS median income CSS 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 and Medicare tax / mandatory pension deduction	\$ _____	\$ _____
E. Mandatory occupational license fees Deduction	\$ _____	\$ _____
F. Union dues	\$ _____	\$ _____
G. Health insurance premium costs for other children not in the pending matter (See rule 9.5(2)(f).)	\$ _____	\$ _____
H. Cash medical support and prior obligation of child support actually paid pursuant to court or administrative order for other children not in the pending matter	\$ _____	\$ _____
I. Qualified additional dependent deductions	\$ _____	\$ _____

**Rule 9.27—Form 2: Child Support Guidelines Worksheet, continued**

J.	Preliminary net income for each parent (Line A. minus lines B. through I. for each parent.)	\$ _____	\$ _____
K.	Cash medical support, if ordered in this pending matter	\$ _____	\$ _____
L.	Adjusted net monthly income (Line J. minus line K.) (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.)

	Custodial Parent (CP)	Noncustodial Parent (NCP)	Combined
	_____ (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 using only NCP's adjusted net monthly income (If low-income adjustment does not apply, enter N/A.)	\$ _____	
E.	Basic support obligation using combined adjusted net monthly income (If low-income adjustment applies enter N/A; see rule 9.3(2) and grid in rule 9.14(2).)		\$ _____
F.	Each parent's share of the basic support obligation using combined incomes (If low-income adjustment applies enter N/A.)	\$ _____	\$ _____
G.	NCP's basic support obligation before health insurance (NCP's amount from line F. or low-income adjustment amount from line D.)	\$ _____	
H.	Allowable child(ren)'s portion of health insurance premium (Calculated pursuant to rule 9.14(5).)	\$ _____	\$ _____
I.	Health insurance add-on or deduction from NCP's obligation	+/-	\$ _____

**Rule 9.27—Form 2: Child Support Guidelines Worksheet, continued**

J. Guideline amount of child support for NCP
(NCP's line G. plus or minus NCP's line I.) \$ _____

II. a. Extraordinary Visitation Credit

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

K. NCP's basic support obligation before health insurance
(Amount from NCP's line G.) \$ _____

L. Number of court-ordered visitation overnights
with the noncustodial parent _____

M. Extraordinary visitation credit percentage _____ %

N. Extraordinary visitation credit
(Line K. multiplied by line M.) \$ _____

O. Guideline amount of child support
(after credit for extraordinary visitation)
(Line J. minus line N.; not less than \$50 for one child,
\$75 for two children, or \$100 for three or more children.) \$ _____

II. b. Add-on for Child Care Expenses under rule 9.11A

(If applicable)

Itemization of NCP's combined support obligation

P. NCP's basic support obligation before child care add-on
(Amount from line J. above [or line O., if applicable].) \$ _____

Q. Amount of NCP's child care add-on
(Enter the lesser amount from NCP's line j. or
NCP's line t. below.) \$ _____

R. Combined amount of NCP's basic support obligation
and NCP's child care add-on
(Line P. plus line Q.) \$ _____

Calculation of Child Care Add-on**Calculation one: Proportional share of income**

a. CP's annualized child care expenses
(Excluding third party reimbursements) \$ _____

b. Estimated child care tax credit
N/A for incomes below rule 9.11A(1)(b)
thresholds .25 x \$ _____ (child care
expenses up to maximum eligible
federal child care expense amount.) \$ _____

c. Net annualized child care expenses
(Line a. minus line b.) \$ _____

d. Net monthly child care expenses subject
to apportionment
(Line c. divided by 12.) \$ _____

**Rule 9.27—Form 2: *Child Support Guidelines Worksheet*, continued**

e.	NCP's adjusted net monthly income (Amount from line A. above)	\$ _____
f.	NCP's guideline amount of support (Amount from line J. above [or line O., if applicable].)	\$ _____
g.	NCP's modified adjusted net monthly income (Line e. minus line f.)	\$ _____
h.	Modified net monthly income of each parent (CP's line A. and NCP's line g. above.)	\$ _____ \$ _____
i.	Modified proportional share of income	_____ % _____ % 100%
j.	Each parent's proportional share of child care expenses (Line d. times each parent's line i.)	\$ _____ \$ _____

**Calculation two: Child care add-on cap based on 50% of NCP's
disposable income**

k.	NCP's gross monthly income (Amount from NCP's line I.A. above.)	\$ _____
l.	NCP's Federal income tax deduction (Amount from NCP's line I.B. above.)	\$ _____
m.	NCP's State income tax deduction (Amount from NCP's line I.C. above.)	\$ _____
n.	NCP's Social Security and Medicare tax deduction (Amount from NCP's line I.D. above.)	\$ _____
o.	NCP's net monthly disposable income (Line k. minus lines l. through n.)	\$ _____
p.	50% of NCP's net disposable income subject to child care add-on limitation (Line o. times .5.)	\$ _____
q.	NCP's health insurance premiums actually paid or to be paid based on the medical support order to be entered in this case	\$ _____
r.	Any cash medical support NCP will be ordered to pay in this action (From NCP's line I.K. above.)	\$ _____
s.	NCP's guideline amount of support in this action (Amount from line J. above [or line O., if applicable].)	\$ _____
t.	Amount available for child care add-on after allowed deductions (Line p. minus lines q. through s. If a negative amount, enter \$-0-.)	\$ _____



III. Calculation of the Joint (Equally Shared) Physical Care Guideline
Amount of Child Support (If applicable.)

	CP 1	CP 2	Combined
	_____	_____	
	(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 (Use line A. combined amount to find amount from Schedule of Basic Support Obligations. The low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations.)			\$ _____
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 care 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. Allowable child(ren)'s portion of health insurance premium* (Calculated pursuant to rule 9.14(5).) (If either parent's net income on line A. falls within low-income shaded Area A of the Schedule of Basic Support Obligations, enter N/A. The health insurance adjustment does not apply.)	\$ _____	\$ _____	
I. Health insurance add-on to each parent's obligation (See rule 9.14(3).)	\$ _____	\$ _____	
J. Guideline amount of child support (Each parent's line G. plus each parent's line I.)	\$ _____	\$ _____	
K. Net amount of child support for joint physical care after offset (Subtract smaller			

**Rule 9.27—Form 2: Child Support Guidelines Worksheet, continued**

amount on line J. from larger amount on line J. Parent with larger amount on line J. pays the other parent the difference, as a method of payment. If either parent receives assistance through the Family Investment Program [FIP], the other parent's obligation reverts to the amount on line J.)

\$ _____ \$ _____

IV. Deviations (See attachment.)**V. Recommended amounts**

V. a. Recommended Amount of Support \$ _____ per _____

V. b. 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.)

Number of children	NCP's basic support obligation (NCP's line G.)*	Health insurance add-on or deduction (NCP's line I.)*	Extraordinary visitation credit (If applicable.) (Line N.)*	Guideline amount of child support (Line J. or O.)*
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

*(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.)

Number of children	Guideline amount of child support (name) (CP 1 line J.)*	Guideline amount of child support (name) (CP 2 line J.)*	Net amount of child support for joint physical care after offset (line K.)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

*(All line references are to Division III, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)



Rule 9.27—Form 2: *Child Support Guidelines Worksheet*, continued

VII. Qualified Additional Dependent Deduction (See guidelines for the definition of this term.)

Paternity Establishment Method						
Child's name	Whose child	Date of birth	Court/ admin order	In court stmt & consent	Paternity affidavit	Child born during marriage

State of Iowa

ss:

County of _____

I certify under the penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Date: _____

(Signature)

(Printed name)

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

Date: _____

(Attorney signature)

If Child Support Services prepared this form, CSS is not required to obtain signatures. This Child Support Guidelines Worksheet was prepared by:

(CSS Printed name)

Date: _____



Child Support Financial Information Statement
Form 3

Case Identifying Information			
Full Name (First, Middle, Last):			
County and court docket number:	County:	Number:	
Children on this case (use Additional Information area if needed):	<i>Initials</i>	<i>Birth Year</i>	
Child 1			
Child 2			
Child 3			
Child 4			
Child 5			
Your Marital Status:	Single	Married	
Income			
Are you presently employed?	Yes	No	
Are you self-employed?	Yes	No	
Are you full- or part-time?	Full-Time	Part-Time	
Are you salaried or hourly?	Salaried	Hourly	
What is your pay rate?	\$	per Hour / Week / Month / Year	
How many hours do you work?	Hours per Week / Month / Year		
Do you earn overtime?	Yes	No	
What is your overtime pay rate?	\$	per Hour	
How much overtime do you work?	Hours per Week / Month / Year		
Do you receive regular bonuses or commissions?	Yes	No	
In what amounts and how often?	\$	per Week / Month / Year	
Do you have any second or part-time jobs?	Yes	No	
What is your pay rate?	\$	per Hour / Week / Month / Year	
How many hours do you work?	Hours per Week / Month / Year		
Do you receive spousal support?	Yes	No	
In what amounts and how often?	\$	per Week / Month / Year	
Under what state and county court order?	State:	County:	Number:
Do you regularly receive any other monetary amounts?	Yes	No	
From what source? (SSD / SSI / SSR / VA / Other)			
In what amounts and how often?	\$	per Week / Month / Year	

**Rule 9.27—Form 3: Child Support Financial Information Statement, continued**

Deductions		
Do you <i>pay</i> spousal support?	Yes	No
In what amounts and how often?	\$ per Week / Month / Year	
Under what state and county court order?	State:	County: Number:
Do you make mandatory pension contributions?	Yes	No
In what amounts and how often?	\$ per Week / Bi-Week / Month / Year	
Do you pay mandatory occupational license fees?	Yes	No
In what amounts and how often?	\$ per Week / Bi-Week / Month / Year	
Do you pay union dues?	Yes	No
In what amounts and how often?	\$ per Week / Bi-Week / Month / Year	
Do you pay <i>ongoing</i> medical support for other minor children?	Yes	No
Which children? (initials and birth year only)		
In what amounts and how often?	\$ per Week / Month / Year	
Under what state and county court order?	State:	County: Number:
How much have you actually paid in the last year?	\$	
Do you pay <i>ongoing</i> child support for other minor children?	Yes	No
Which children? (initials and birth year only)		
In what amounts and how often?	\$ per Week / Month / Year	
Under what state and county court order?	State:	County: Number:
When was the order originally entered?		
How much have you actually paid in the last year?	\$	

(Information about *ongoing* support orders for other minor children may be provided in the Additional Information area.)

Other Children			
Do you have other minor children (not stepchildren)?	Yes	No	
<i>Child's Initials</i> (use Additional Information area if needed)	<i>Child's Birth Year</i>	<i>Are You Legally Responsible? *</i>	
Child 1:		Yes	No
Child 2:		Yes	No

* To be legally responsible means that you either (1) gave birth to the child, (2) adopted the child, (3) were married to the birth mother when the child was conceived or born, (4) executed a paternity affidavit, or (5) were found and ordered responsible in an administrative or judicial order.

Health Insurance / Health Care Coverage Plans		
Do you have a health care coverage plan available?	Yes	No
What is the cost for just you? (<i>single plan</i>)	\$ per Week / Bi-Week / Month	
What is the cost to cover additional people? (<i>family plan</i>)	\$ per Week / Bi-Week / Month	

**Rule 9.27—Form 3: Child Support Financial Information Statement, continued**

Are other people covered by the plan?	Yes	No
<i>Including you, how many people are covered?</i>		
Health Insurance / Health Care Coverage Plans, continued		
Do you have the children enrolled in Hawki?	Yes	No
What is your total monthly Hawki premium?	\$	
Do you have the children enrolled in Medicaid?	Yes	No
Do you receive FIP or Medicaid?	Yes	No
Do you reside with a child receiving FIP, Medicaid, or Hawki?	Yes	No

Child Care Expenses Reasonably Necessary to Work, Attend Schooling or Training, or Search for a Job			
Is there already a court order requiring you to pay a child care provider directly, or to reimburse the other parent for the costs of child care, or which otherwise addresses child care expenses?	Yes	No	
Do you pay child care expenses for any child(ren) in this case? <i>(If No, do not complete the remaining questions in this section.)</i>	Yes	No	
For which of the children in this case do you pay child care expenses? <i>(Enter child's initials only.)</i>			
For each of the children you have listed, check the box on this line if the child is under age 13.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
On a yearly basis, what do you pay out-of-pocket for child care for each child?	\$	\$	\$
Do you receive any child care assistance for children in this case that reduces your out-of-pocket child care expenses? <i>(If Yes, answer the following question.)</i>	Yes	No	
How much child care assistance do you receive on a yearly basis for the child(ren) in this case?	\$		

Additional Information		

Pursuant to Iowa Code § 622.1, Iowa R. Civ. P. 1.413(4), and the laws of the State of Iowa, I certify under penalty of perjury that the above information is true and correct to the best of my information and belief.

Signed: _____ Date: _____

Review of the Iowa Child Support Guidelines: Updated Schedule

Submitted to:
Iowa Child Support Guidelines Review Committee
Iowa Judicial Branch, Iowa Supreme Court

Submitted by:
Jane Venohr, Ph.D.



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(Feb. 12, 2025)

Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Guidelines Review Committee or Court. The author is responsible for any errors and omissions.

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SECTION 1: PURPOSE AND BACKGROUND

The primary purpose of this report is to document the proposed update to the Iowa child support guidelines schedule. In Iowa, child support orders are calculated using the child support guidelines provided under Chapter 9 of the Iowa Court Rules. Iowa statute (Iowa Code 598.21B) directs the supreme court to maintain the state's child support guidelines and criteria and to review the guidelines and criteria at least once every four years. The Iowa guidelines are used by all judges and decision-makers for establishing and modifying child support orders. Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) also requires states to review their guidelines at least once every four years.

This report documents that Iowa has met the federal requirement (45 C.F.R. § 302.56(h)) to consider economic data on the cost of raising children. Iowa bases most of its child support schedule on economic data on the cost of raising children. At very low incomes—specifically, the parts of the schedule called Area A and Area B—the Iowa schedule is not based on the economic data on the cost of raising children. Rather, the amounts in Area A and Area B are less to recognize that payer-parents with poverty income or very low income have insufficient income to meet both their subsistence needs and their share of what it costs to raise their child. Area A and Area B are how Iowa fulfills the federal requirement (45 C.F.R. § 302.56(c)(ii)) to consider the subsistence needs of the payer-parent. The full federal requirements imposed on state guidelines are shown at the end of this section.

The schedule not only considers economic data on the cost of raising children, but also the federal poverty guidelines, minimum wage and price levels. This report develops an updated schedule based on more current data. It documents the data, steps, and assumptions underlying the updated schedule. The updated schedule also includes an update to Area A and Area B. This report supplements another report documenting the 2024 Iowa child support guidelines review. That report documents all the recommended guidelines changes and Iowa's fulfillment of federal review requirements.

CURRENT IOWA SCHEDULE

Exhibit 1: Except of the Current Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
801 – 4850	971	1449	1716	1917	2098
4851 – 4900	976	1456	1723	1924	2117
4901 – 4950	983	1467	1738	1941	2135
5951 – 5000	989	1478	1752	1957	2153
5001 – 5050	996	1489	1767	1974	2171
5051 – 5100	1003	1500	1781	1990	2189
5101 – 5150	1009	1511	1796	2006	2207
5151 – 5200	1016	1522	1811	2023	2225
5201 – 5250	1022	1533	1825	2039	2243

The core of the Iowa guidelines calculation is a lookup schedule of monthly basic obligations for a range of incomes and number of children. **Error! Not a valid bookmark self-reference.** provides an excerpt of the schedule. The schedule covers combined adjusted net incomes of zero to \$25,000 per month. Except for Area A and Area B of the schedule, the basic obligations in the schedule reflect economic data on costs of raising children. They relate to the

combined income of the parents—that is, the amount of income the parents would have if they lived

together and combined financial resources. The existing Iowa guidelines schedule is based on economic data available in 2020. It considers economic measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using the Rothbarth methodology to separate the child's share of expenditures from total household expenditures from family expenditure data collected from the 2013 through 2019 Consumer Expenditure Survey.¹ The measurements were updated to 2020 price levels and adjusted to exclude childcare expenses, the child's health insurance premium, and the child's extraordinary medical expenses. The actual amounts incurred for these expenditures are considered on a case-by-case basis in the guidelines calculation, so they are not included in the schedule.

The base support award is determined by prorating the payer-parent's share of the basic obligation derived from the schedule using the combined income of the parents and the number of children for whom support is being determined. For example, if the payer-parent's income is \$3,000 net per month and the custodian parent's income is \$2,000 net per month, the combined net income would be \$5,000 per month. The payer-parent's prorated share of income is 60% (i.e., \$3,000 divided by \$5,000). Using the schedule in Exhibit 1, the basic obligation for a combined adjusted net income of \$5,000 per month and one child is \$989 per month. The payer-parent's prorated amount in this example would be \$598 per month (i.e., 60% of \$1,308). This is the basis of the support award amount, although there may be additional adjustments for other considerations such as childcare expenses, cash medical support, or an extraordinary visitation credit if the payer-parent's court-ordered visitation exceeds 127 overnights per year.

Area A and Area B, which are the low-income areas of the schedule, cover net incomes of \$2,650 or less. Exhibit 2 provides an excerpt of these areas from the existing schedule. If the payer-parent's income is \$1,100 net per month or less, Area A of the schedule is used. The schedule amount for incomes falling in Area A is only applied to the payer-parent's income. For example, if the payer-parent's income is \$900 net per month, the schedule amount would be \$100, but it would not be prorated. Instead, the \$100 amount would be the basis of the support award amount. For combined

Exhibit 2: Excerpt of Areas A and B of Current Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
Area A - Low Income Adjustment					
0 - 100	50	75	100	100	100
101 - 200	56	82	107	109	110
201 - 300	61	90	115	118	121
301 - 400	67	97	122	127	131
401 - 500	72	105	129	136	142
501 - 600	78	112	137	145	152
601 - 700	84	120	144	154	163
701 - 800	89	127	152	163	173
801 - 850	95	134	159	172	184
851 - 900	100	142	166	181	194
901 - 950	106	149	174	190	205
951 - 1000	111	157	181	199	215
1001 - 1050	117	164	188	208	226
1051 - 1100	123	171	196	217	236
Area B - Low-Income Adjustment					
1101 - 1150	128	179	203	226	247
1151 - 1200	153	209	235	258	284
1201 - 1250	178	239	268	290	321
1251 - 1300	203	269	300	323	359

¹ Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGR.pdf?ver=2021-02-26-161844-187>.

incomes greater than \$1,100 per month but not more than \$2,650 amount, the calculation gradually phases out the amounts in Area A to the amounts that are based on economic data on the cost of raising children.

Some of the factors considered when crafting the Area A and B amounts were the federal poverty guidelines for one person in 2020, earnings from full-time minimum wage employment, and research cited in the narrative creating the federal rule requiring states to consider the subsistence need of the payer-parent. The summarized research found that orders are unpaid when the order amount is 20% or more of the payer-parent's gross income.²

ORGANIZATION OF REPORT

Section 2 examines economic data on the cost of raising children and develops an updated schedule using more current economic data.

Section 3 analyzes the impact of the guidelines and the proposed, updated schedule.

Section 4 provides conclusions.

Appendix A provides technical documentation of the data and steps used to develop the updated schedule.

Appendix B provides the proposed updated schedule.

² See U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, Vol. 79, No. 221, p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>; and Takayesu, Mark. (2011). *How Do Child Support Order Amounts Affect Payments and Compliance*. Prepared by Orange County Department of Child Support Services Research and Reporting Unit. Available at http://www.css.ocgov.com/about/research_studies. That research was subsequently updated using more current data. The more current research found that default and the presumption (imputation) of income had a larger effect on non-payment than the order amount. Orange County Department of Child Support Services. (Jun. 2021). *Revisiting the 19 Percent Ratio of Order to Wage Threshold on Payment Compliance*. Retrieved from https://www.css.ocgov.com/sites/css/files/2021-06/Revisiting%2019%20Percent%20Ratio%20of%20Order%20to%20Wage%20FINAL%20June%202021_0.pdf.

Exhibit 3: Federal Regulations Pertaining to State Child Support Guidelines

45 C.F.R. § 302.56 Guidelines for setting child support orders

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

- (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self- support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
- (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
- (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
- (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

- (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
- (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
- (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV-D of the Act.

Section 2: Cost of Raising Children and Updating the Schedule

Child support schedules and formulas are part policy and part economic data. Most state guidelines, including the Iowa guidelines, rely on a study of child-rearing expenditures as the underlying basis of their child support schedule or formula. Federal regulation (45 C.F.R. § 302.56(h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guideline review. The intent is to use the information to assess the adequacy and appropriateness of the state's child support schedule or formula and, if appropriate, revise it.

The current Iowa child support schedule is based on a study conducted in 2020 and published in 2021 that relied on expenditure data collected from 2013 to 2019.³ That study has not been updated. There is no credible study of child-rearing expenditures that uses more current expenditure data. Besides the underlying economic study, there are other factors considered in the schedule that could be updated. The schedule could be updated to current price levels, the low-income adjustment could be updated (i.e., Area A and Area B of the schedule could be updated), and the extrapolation of the economic data to higher incomes could be updated. (When the existing schedule was developed, the economic data was reliable up to family incomes of about \$22,000 net. There were insufficient number of families with higher incomes in the data set to estimate child-rearing expenditures for them. Consequently, the amounts between \$22,000 and \$25,000 net were estimated.)

Moreover, the guidelines review is an opportunity to review all the assumptions and data underlying the schedule to determine whether they are appropriate for Iowa families and parents today and for the next four years.

This section is organized into subsections. The first subsection summarizes the economic cost of child rearing, including the study underlying the current Iowa child support schedule. The second subsection summarizes the major policy and data underlying the current Iowa schedule and used to update the schedule.

ECONOMIC STUDIES OF CHILD-REARING EXPENDITURES

Two major types of studies exist: the cost of providing the basic or minimum needs of households with children⁴ and studies that try to estimate what intact families across a range of incomes (including middle- and higher-income families) actually spend on children. Most state guidelines rely on studies estimating expenditures for a range of incomes in intact families. This is because most guidelines are based on the principle that children should share in the lifestyle afforded by their parents—that is, if the

³ Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

⁴ An example of a minimum need study is the Massachusetts Institute of Technology Livable Wage Study. It is sometimes used among conventional media sources to infer the cost of raising children. See <https://livingwage.mit.edu/states/19>. In 2024, the difference in the Iowa Livable Wage for a household with one adult and a household with one adult and a child was \$28,150 per year. This is based on the required income after taxes. When child care and medical expenses are excluded, it is \$11,214 per year.

payer-parent's income affords the payer-parent a higher standard of living, the support order should also be more for that higher-income parent. Basing a child support schedule/formula on the cost of the basic needs of the child would be inadequate for figuring out what a payer-parent who can afford a lifestyle above subsistence can afford in child support.

There are several studies of child-rearing expenditures. They vary in data years and the methodology used to separate the child's share of expenditures from total household expenditures. Exhibit 4 compares the findings from studies conducted in the last five years and those underlying state guidelines. The exhibit is organized by the economic methodology, the economist who conducted the study, and the data years. The major methodologies are the Rothbarth methodology, the Engel methodology, and what is called direct approaches. Most studies were conducted by Professor Emeritus David Betson, University of Notre Dame. He conducted his first study in 1990 with the federally contracted purpose of assisting states fulfill the requirement to provide statewide guidelines.⁵ All the studies rely on the U.S. Bureau of Labor Statistics Consumer Expenditure Survey (CE), which is the most comprehensive data set on expenditures in the nation.⁶ It is the data source of all the studies except the van der Gaag study.

Exhibit 4 shows the average percentages for one, two, and three children across all income ranges. Most economists limit their estimates to these family sizes because there are few families with four or more children in the CE. All the studies measure what is spent on children by intact families. Exhibit 4 shows child-rearing expenditures as an average percentage of total household expenditures, which is how most researchers report their findings. The difference between gross income and household expenditures are taxes, savings,⁷ and expenditures outside the home such as gifts and charitable contributions. An exception is the van der Gaag (1981) study that relates the estimates to income. The USDA study relates to gross income but also reports its estimates as percentages of total expenditures to make them comparable to the results from other studies.

⁵ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

⁶ More information about the CE can be found at <https://www.bls.gov/cex/>.

⁷ There are two issues with savings: an economic methodology for estimating it and a policy issue. Parents may save for their own benefit (i.e., their retirement) or the benefit of their children (e.g., college funds and inheritance). Layering a savings model that incorporates this and captures the share of current household expenditures devoted to child rearing is beyond the scope of most economic models. The policy issue concerns whether income that intact families save should be tapped into for the guidelines amount. The District of Columbia is the only income shares guidelines to tap into it. The argument against including it is children benefit from their parents' savings when it is on their behalf. See National Center for State Courts. (1987).

Development of Guidelines for Child Support Orders, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. II-26.

Exhibit 4: Comparison of Findings from Recent Studies of Child-Rearing Expenditures and Studies Underlying State Guidelines⁸

Economic Methodology	Economist and Data Years	Average Child-Rearing Expenditures as a Percentage of Total Expenditures		
		1 Child	2 Children	3 Children
Rothbarth	Betson ⁹			
	2013–2019	24.9%	38.4%	47.0%
	2004–2009	23.5%	36.5%	44.9%
	1998–2004	25.2%	36.8%	43.8%
	1996–1998	25.6%	35.9%	41.6%
	1980–1986	24.2%	34.2%	39.2%
	Rodgers/Replication of Betson ¹⁰			
	2004–2009 CE	22.2%	34.8%	43.2%
	Rodgers			
	2000–2015 CE	19.2%	24.1%	30.8%
	2004–2009 CE	21.5%	24.4%	33.4%
Engel	Florida State University			
	2013–2019 CE ¹¹	21.3%	33.4%	41.4%
	2009–2015 CE ¹²	24.9%	38.3%	46.9%
	Betson ¹³			
	2013–2019 CE	21.9%	34.4%	42.7%
"Direct" approaches	1996–1998 CE	32.0%	39.0%	49.0%
	1980–1986 CE	33.0%	46.0%	58.0%
	Florida State University			
"Direct" approaches	2013–2019 CE	21.5%	33.6%	41.6%
	2009–2015 CE	20.3%	32.6%	41.4%
Point estimate from literature review	Espenshade ¹⁴			
	1972–73 CE	24.0%	41.0%	51.0%
	Betson 2013–2019 CE	22.5%	35.6 ¹⁵	45.7%
Point estimate from literature review	USDA ¹⁵ 2011–2015 CE	26.0%	39.0%	49.0%
	van der Gaag ¹⁶ (no year specified)	25.0%	37.5%	50.0%

⁸ Adapted from Judicial Council of California, *Review of Statewide Uniform Child Support Guideline* 2022. San Francisco, CA. Exhibit 9, p. 52. Retrieved from <https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf>.

⁹ Betson, David M. (2021).

¹⁰ Rodgers, William M. (2017). "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline* 2017. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>.

¹¹ Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida's Child Support Guidelines. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

¹² Norribin, Stefan C., et al. (Nov. 2017). Review and Update of Florida's Child Support Guidelines. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2017.pdf>.

¹³ Betson, David. (2022). "Appendix A to Addendum D: Review of the Georgia Child Support Guidelines." In *Georgia Support Commission: Economic Study Final Report*. Retrieved from <https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2023/01/2022-Final-Report.pdf>.

¹⁴ Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

¹⁵ Lino, Mark, et al. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition & Policy Promotion, Washington, D.C. Retrieved from https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492.

¹⁶ van der Gaag, Jacques. (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

The economic study underlying the Kansas child support guidelines¹⁷ is not included in the exhibit because it is an old study and Kansas is the only state to rely on it. A recent Texas study is not included because it is specific to Texas and does not form the basis of the current Texas guidelines.¹⁸ The Texas study was used to assess the current Texas percentages, but Texas did not change its percentages based on the study. Texas is based on a percentage-of-net income guidelines.

Overview of the Consumer Expenditure Survey

Most economists use expenditure data from the national Consumer Expenditure (CE) survey. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a hundred-year history.¹⁹ Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.²⁰ Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data of consistently high statistical quality, relevance, and timeliness, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between studies and, hence, may cause differences in results between study years.

The sampling of the CE is not designed to produce state-specific measurements of expenditures.²¹ To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, economists develop national measurements of child-rearing expenditures from the CE, and pool data years to yield a significant sample size.

Economic Basis of State Guidelines

The District of Columbia, 32 states (including Iowa), and Guam rely on a study using the Rothbarth methodology. All but one of these states/tribunals rely on Rothbarth estimate developed by Professor Emeritus David Betson, University of Notre Dame. The exception is New Jersey. New Jersey conducted a Rothbarth study but made adjustments to accommodate New Jersey income, which is higher than most states. Due to this adjustment, the New Jersey findings are not appropriate for other states.

¹⁷ Terrell, W. T., & Pelkowski, J. M. (2010). XII. *Determining the 2010 Child Support Schedules*. Retrieved from www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/PDF/Child%20Support%20Determination%20Economist%20FINAL%20REPORT.pdf.

¹⁸ Texas Attorney General. (Aug. 2021). Texas Child Support Guidelines Review Report 2021. p. 164. Retrieved from <https://www.texasattorneygeneral.gov/sites/default/files/files/child-support/files/2022/Child%20Support%20Division%20Guidelines%20Review%202022.pdf>.

¹⁹ U.S. Bureau of Labor Statistics (BLS). (Jun. 28, 2018). *130 Years of Consumer Expenditures*. Retrieved from <https://www.bls.gov/cex/csxhistorical.htm>.

²⁰ There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, and the other is an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics. (n.d.). *Handbook of Methods: Consumer Expenditures and Income*. p. 16. Retrieved from <https://www.bls.gov/opub/hom/cex/pdf/cex.pdf>.

²¹ Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

Betson first estimated child-rearing expenditures using the Rothbarth methodology in 1990 from expenditure data from families participating in the 1980–86 CE. After 1990, he updated his Rothbarth study four times. His most current study, his fifth study (also noted as BR5), is based on 2013–2019 CE.²² Although released in 2021, the BR5 study forms the basis of the Iowa guidelines and 15 other state guidelines: Alabama, Arizona, Illinois, Indiana, Georgia, Maine, Michigan, Missouri, North Carolina, Pennsylvania, South Carolina, South Dakota, Vermont, West Virginia, and Wyoming. There is no study that uses data more current than 2019.

Several states (e.g., Arkansas, Colorado, Connecticut, Kentucky, Nebraska, Ohio, Rhode Island, Virginia, and Washington) still rely on the fourth Betson-Rothbarth (BR4) study. The District of Columbia and a few other states (e.g., Tennessee and Oregon) rely on earlier BR studies. The second most frequently used study is the Espenshade-Engel study, which was published in 1984. It was used to develop a prototype income shares table under the 1983–87 National Child Support Guidelines project.²³ Some states still rely on it or partially rely on it: Alaska, California,²⁴ Florida, and Texas. Only a few states are known to still relate their guidelines formula to the van der Gaag study (i.e., California, Nevada, New York, and Wisconsin). Maryland and Minnesota are the only states to rely on the USDA study. Maryland uses the USDA study for high incomes and a Betson-Rothbarth study for low incomes. Minnesota provides for amounts lower than the USDA at low incomes than phases in the USDA amounts at middle and higher incomes.

Studies of Child-Rearing Expenditures by Economic Methodology

The major methodologies in use by studies conducted in the last 10 years are the Rothbarth, Engel, and USDA. Each is discussed in this subsection. In addition, a study by Comanor, Sarro, and Rogers (CSR) is discussed. The CSR study is not in use by any state, but parent advocacy groups in various states have asked that it be considered in a state's guidelines review.

Rothbarth Studies

Betson conducted his first study of child-rearing expenditures in 1990 and has updated his study four times since then for more current expenditure data. In addition to Betson-Rothbarth studies, William Rodgers (Rutgers University) and a team of Florida State University researchers have developed Rothbarth estimates. One set of Rodgers-Rothbarth estimates form the basis of the New Jersey child support schedule. No other Rodgers study nor the Florida State University study form the basis of any

²² Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

²³ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.

²⁴ As noted in the California report, the California guidelines formula took in consideration both the van der Gaag (1981) and Espenshade (1984) studies of child-rearing expenditures (see Judicial Council of California, Review of Statewide Uniform Child Support Guideline 2022. San Francisco, CA. Retrieved from <https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf>.

other state's child support guidelines. Betson, Rodgers, and the Florida State University researchers apply the Rothbarth estimator differently.

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach—that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares expenditures of two sets of equally well-off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.²⁵ Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.²⁶

Betson-Rothbarth Studies

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, it also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor Emeritus David Betson, University of Notre Dame.²⁷ Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust²⁸ and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.²⁹ It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

At the time of Betson's 1990 study, most states had already adopted guidelines to meet the 1987 federal requirement to have advisory child support guidelines. The federal regulation was extended to require rebuttal presumptive guidelines in 1989. Most states were using older measurements of child-rearing expenditures,³⁰ but many began using the 1990 BR study in the mid- to late 1990s. Subsequently, various states and the University of Wisconsin Institute of Research commissioned updates to the BR

²⁵ Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

²⁶ A layperson's description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29.

²⁷ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

²⁸ In statistics, the term "robust" means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

²⁹ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

³⁰ Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

study over time.³¹ Oregon commissioned the third Betson-Rothbart study (BR3), California commissioned BR4, and Arizona commissioned the most recent BR5 study.

Although Betson recommended the Rothbart methodology for state guidelines usage in his 1990 report, Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.³² For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbart measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.³³ Since then, most states have adapted a BR measurement as the basis of their guidelines schedule/formula.

Betson-Rothbart Studies over Time

Exhibit 5 compares the percentage of total family expenditures devoted to child rearing for the five BR studies where BR1 stands for the first study, BR2 stands for the second study, and so forth. Exhibit 5 shows the percentages for one, two, and three children. Each study uses more current Consumer Expenditure Survey (CE) data.

Exhibit 5: Comparisons of Betson-Rothbart (BR) Measurements over Time

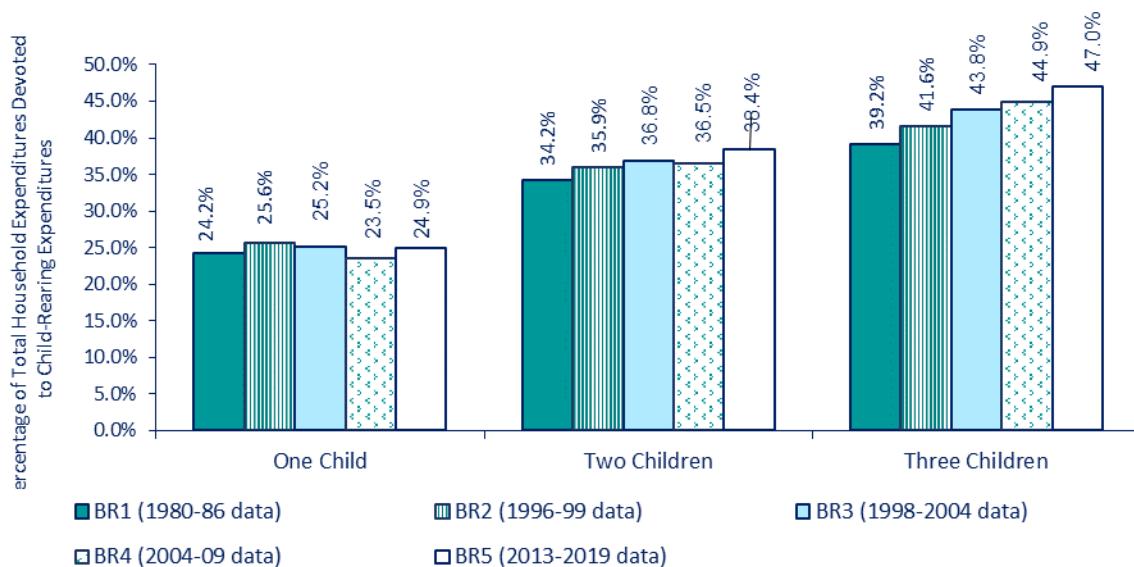


Exhibit 5 shows little difference in the percentage of expenditures devoted to one child over time, but it shows the percentage increasing for two and three children over time. One plausible reason for this is

³¹ See Appendix A of the Arizona report for more information about the earlier BR studies.

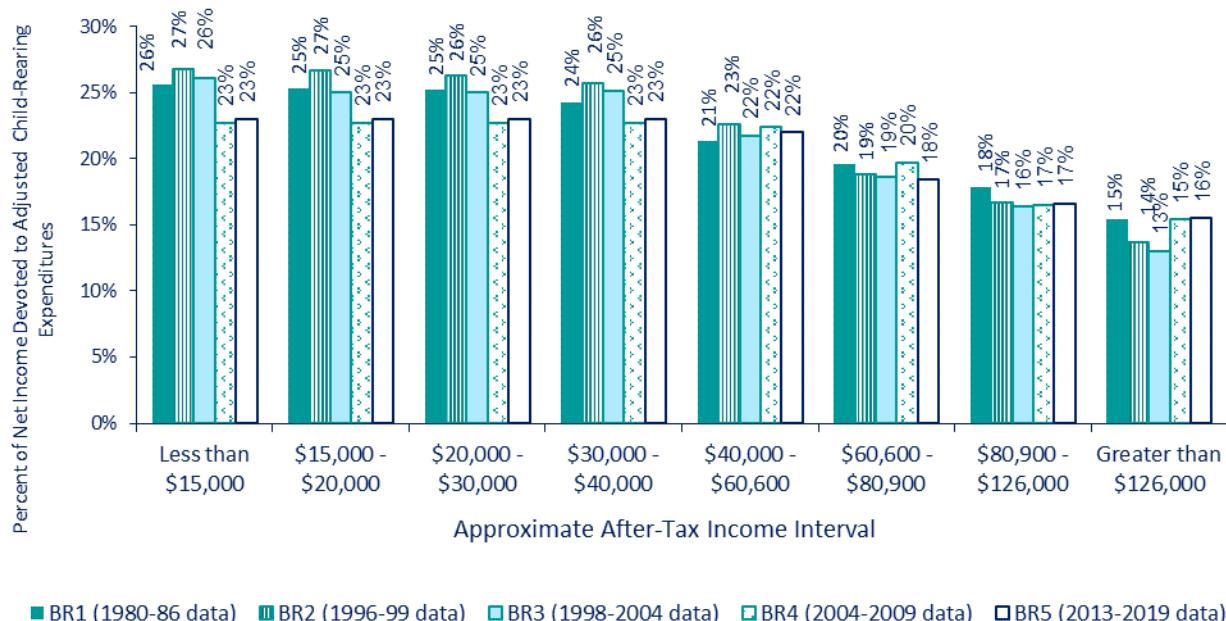
³² Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

³³ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. p. I-6.

the economies of scale of having more children appears to be decreasing over time. This caused larger increases for two or more children than one child. Economies of scale is the reason that the second child does not cost twice as much as the first child. There may be handed-down clothes or sharing of bedroom and other factors that contribute to economies of scale.

As shown in Exhibit 6, the percentages vary with income. Some income ranges show increases over time and others show decreases. Exhibit 6 shows the approximate percentages for one child. (The percentages are approximate due to differences in price levels over the five time periods.) They also differ slightly from the percentages in Exhibit 5 because they relate to after-tax income rather than expenditures. Childcare expenses and most of the child's healthcare expenses are excluded in Exhibit 6. This adjustment is made because the actual amount expended for child care, the child's health insurance, and the child's extraordinary medical expenses is considered on a case-by-case basis rather than including the average amount in the schedule. The percentages for two and three children also have inconsistent changes across income ranges.

Exhibit 6: Percentage of Net Income Devoted to Raising One Child



Some of the decreases and increases can be explained by data improvements, sampling error, and other factors. Sampling error means that two random samples pulled from the population will not produce the exact same results: sampling error measures the difference between the two samples. Betson estimates sampling error to be about 3%. The Bureau of Labor Statistics (BLS), which conducts the Consumer Expenditure (CE) survey, has improved how it measures income, taxes, and expenditure-outlays in the intervening years. Each improvement is believed to have some impact (albeit sometimes small) on the differences in the estimates over time.

Rothbarth Estimates by Rodgers and Florida State University

Professor William Rodgers, Rutgers University, and a team of Florida State University researchers also produced Rothbarth estimates; each of them produced estimates twice. Each time was from different data years. Except for the first Florida study, these alternative Rothbarth estimates are lower than Betson-Rothbarth (BR) estimates. The first Florida-Rothbarth findings are almost identical to the most current BR estimates.

The Rodgers-Rothbarth estimates from 2000–2015 are the lowest shown in Exhibit 4. Rodgers prepared them to smooth out economic cycles including the 2007–2009 recession. Many expenditure patterns may have been changed over a decade that could have affected the estimates as well as data improvements to the Consumer Expenditure (CE) survey that underlies the Rodgers estimates.

Differences in Functional Form of the Rothbarth Estimate. The major difference between the studies is their functional forms of the Rothbarth estimate. Rodgers approach focuses on maximizing utility given a budget constraint of expenditures on either adult goods or children goods.³⁴ Betson relies on the “Engel curve,”³⁵ which is another way that demand for a particular good is examined in economic theory of consumer demand.³⁶ In other words, the Betson approach aims to measure compensating variance—that is, how much would the parents have to be compensated for adding children such that they are equally well off. Another key difference between the Betson and the Rodgers approach is that Betson uses a non-linear specification of expenditures, while Rodger did not.³⁷ The non-linear specification allows for the change in child-rearing expenditures as total expenditures to vary the rate that it increases when total expenditures increase. In fact, even when Rodgers attempted to replicate Betson’s study by using the same sample construction as Betson, he did not use a non-linear specification. This may explain why Rodgers’s replication of the Betson’s work, as shown in Exhibit 4, is consistently just below the Betson-Rothbarth estimates using the 2004–2009 CE. The Florida researchers also use a different functional form for their Rothbarth estimates, but there is insufficient level of documentation to determine whether they shared the same differences as Rodgers did.

Data Differences. There are also a few other differences between the Betson and Rodgers estimates. Intending to smooth out economic cycles, Rodgers used a longer period (2000–2015) for one study. For consistency’s sake, this would have limited his ability to use the CE improved measures of income and expenditures—specifically, expenditure-outlays improved upon the previous measure of expenditures that considered the value of what was purchased even if it was purchased by installment payments. Expenditure-outlays, which is what all economists use now, rely on the amount actually expended for an item and better reflects housing expenses. The economists also constructed their samples differently.

³⁴ See pp. 97–100 of Rodgers (2017).

³⁵ The Engel curve is not to be confused with the Engel method for estimating child-rearing expenditures, albeit the same economist developed them. To be clear, the Engel curve can be applied to any economic good, not just a good relating to the estimating of child-rearing measurements.

³⁶ The Engel curve is an alternative way to look at demand for a particular economic good. The ordinary demand curve examines the relationship between quantity demanded of an economic good and the price of that economic good holding income constant. The classic use of the Engel curve examines the relationship between quantity demanded of an economic good and income holding price of that economic good constant. Betson’s application of the Engel curve uses total expenditures rather than income.

³⁷ See page 92 of Rodgers (2017).

Betson limited the sample to two-adult, married couples of child-rearing age and excluded households with adult children or other adults living in the household in order to focus on the cost of minor children. In contrast, Rodgers makes no restriction: a household could have one adult (e.g., a single parent), two adults (a couple), or three or more adults (e.g., a couple living with a grandparent).

Florida Estimates over Time. The Florida researchers did not offer an explanation as to why their Rothbarth estimates decreased between their 2017 and 2021 studies. Their 2017 Rothbarth estimates are almost identical to the most recent Betson-Rothbarth estimates. More detail about the differences in the Rothbarth approaches among the three researchers can be found in Betson's appendix to the Arizona report, where his most recent Rothbarth estimates are published.³⁸

Engel Methodology

Espenshade (1984) relied on the Engel methodology. To that end, all states that still rely on the Espenshade study rely on the Engel methodology. Both the Rothbarth and Engel methodologies are classified as marginal cost approach because they compare expenditures between two equally well-off families: (a) a married couple with children, and (b) a married couple of child-rearing age without children. The difference in expenditures between these two families is attributed to child-rearing expenditures. To determine whether families are equally well off, the Rothbarth methodology relies on expenditures on adult goods. The Engel methodology relies on food shares. Until recently, economists generally believed the Engel methodology overstates actual child-rearing expenditures.³⁹ The layperson explanation of the Engel methodology is that children are food intensive so families with children must spend more on food, which drags the difference in expenditures between families with and without children up. Recent Engel estimates, however, are lower.⁴⁰ One of these studies (i.e., the 2023 Betson study conducted for Georgia) suggests that the reduction in the Engel amounts over time results from a change in how the BLS asks about food expenditures, and a change from food being purely a necessity item to more food options that allow a family to substitute away from more luxurious items (e.g., steak and sushi) to more budget-friendly food items (e.g., hamburger and peanut butter) to accommodate larger family sizes.

Direct Approaches

Historically, the USDA study is the most well-known of direct approaches. Betson tried to replicate its USDA approach using the same dataset he used for his most recent Rothbarth and Engel estimates.

³⁸ Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

³⁹ A more technical explanation of the Rothbarth estimator is provided in Betson (2021), *Ibid*. Additional analysis of both the Rothbarth and Engel estimators are also provided in Lewin-ICF (1990), *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA. at pp. 2-27–2-28.

⁴⁰ For example, see the Florida studies and Betson (2022).

USDA Estimates

The USDA methodology is considered a “direct” approach to measuring child-rearing expenditures, while both the Rothbarth and Engel methodologies are considered indirect approaches. Direct approaches attempt to enumerate expenditures for major categories of expenses (e.g., housing, food, transportation, clothing, health care, child care and education, and miscellaneous expenses), then add them together to estimate the total cost of raising children. The major limitation to a direct approach is that there is still a need for a methodology to separate the child’s share from the household total such as the situation for the child’s housing expenses.

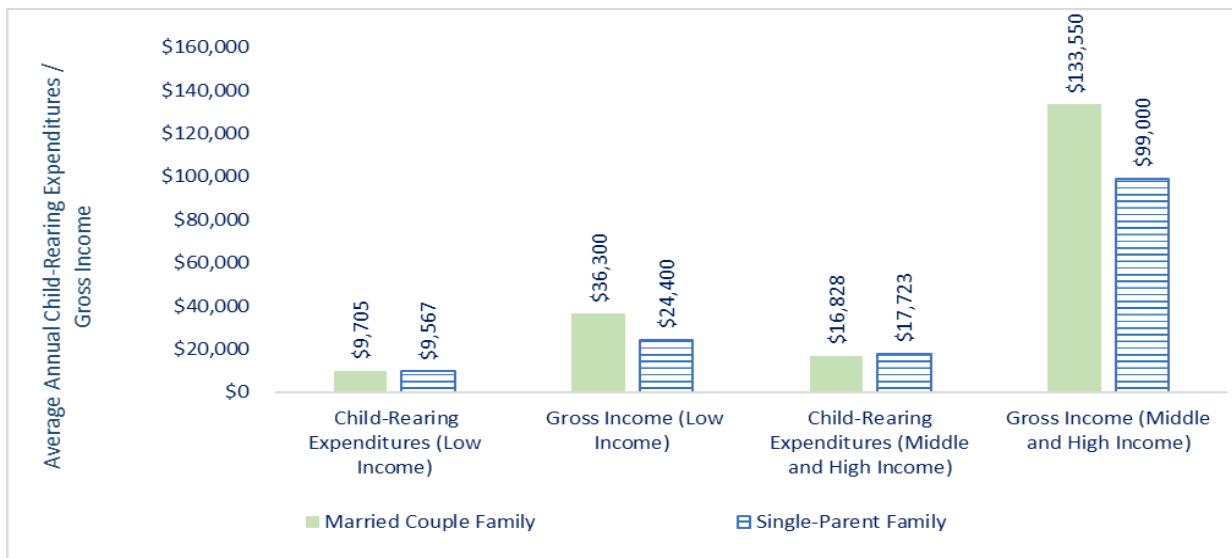
The last USDA study was released in 2017 and considered child-rearing expenditures in 2015. Prior to 2017, the USDA published an updated study every year or two for several decades. The USDA first measures expenditures for seven different categories (i.e., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous), then sums them to arrive at a total measurement of child-rearing expenditures. Some of the methodologies use a pro rata approach, which is believed to overstate child-rearing expenditures. The USDA reports its estimates on an annual basis for one child in a two-child household. The USDA provides measurements for the United States as a whole and for four regions: the South, Midwest, Mid-Atlantic, and West. The amount varies by age of the child and household income. The USDA also produces national measurements for rural areas and single-parent families. The most recent USDA measurements are from expenditures data collected in 2011 through 2015. Exhibit 7 shows them. The amounts include expenditures for the child’s healthcare and childcare expenses.

Child-Rearing Expenditures by Single-Parent Families

One salient finding (as shown in Exhibit 7) that is pertinent to addressing concerns about using expenditures data from intact families as the basis of state child support guidelines is that single-parent families with low income and married-couple families with low income devote about the same amount to child-rearing expenditures. It should also be noted that the amounts for middle incomes and high incomes for single-parent families are not separated because they are too few high-income, single-parent families from which to produce measurements. This also limits their usefulness to determining child support tables/formulas for very high-income families. More single-parent families with children live in poverty than married-couple families with children. The 2022 U.S. Census American Community Survey finds that 33% of female-headed families with minor children live in poverty, while 6% of married-couple families with minor children live in poverty.⁴¹

⁴¹ Calculated from 2022 U.S. Census American Community Survey. *Table C17010: Poverty Status in the Past 12 Months of Families by Family Type and Presence of Children*. Retrieved from <https://data.census.gov>.

Exhibit 7: Average Annual Child-Rearing Expenditures/Gross Incomes in 2015 for Married and Single-Parent Families (Source: USDA)



Betson's Attempt to Directly Measure Child-Rearing Expenditures

For the direct methodology, Betson initially planned to replicate the USDA approach that measures child-rearing expenditures for seven categories of expenditures, with the major categories being the child's housing, food, and transportation. He abandoned this approach because of insufficient documentation to replicate how the USDA arrived at the child's share of housing and medical expenses. Still, Betson was able to use approaches similar to the USDA's to estimate the child's food costs, transportation costs, clothing, child care, and miscellaneous expenses.

To arrive at the child's housing expenses, he used two different approaches. For one, he followed the current concept of the USDA approach, which is to base it on the cost of an additional bedroom. For the other, he relied on the old USDA approach that uses a per-capita approach to estimate the child's share of housing expenses. To arrive at the child's out-of-pocket medical expenses, he also relied on Medical Expenditure Panel Survey data, as does the USDA. His estimates varied significantly depending on how he measured housing. When he used the cost of an additional bedroom, he estimated that the percentage of total expenditures allocated to children were 22.5% for one child, 35.6% for two children, and 45.7% for three or more children. When he used the per-capita approach, he estimated that the percentage of total expenditures allocated to children were 28.8% for one child, 43.7% for two children, and 54.8% for three or more children. The different results highlight how sensitive the overall estimate is to how the child's housing expenses are estimated. Housing expenses constitute the largest share of the total household budget. Betson suggests that the true value may be somewhere nearer the average of the two estimates: 25.7% for one child, 39.7% for two children, and 50.3% for three or more children.

Besides changes over time and differences in how housing and medical expenses were measured, Betson's direct measurement approach differed in other ways from the USDA approach. The USDA relies on quarterly data rather than annualized data, and quarterly data is known to produce larger estimates. The USDA restricts its measurements for individual expenses to those with nonzero amounts. For

example, the USDA measurement of childcare and education includes only families that have some childcare and education expenses.

Comanor, et al. Study

Professor Emeritus William Comanor of the University of California at Santa Barbara lead a 2015 study.⁴² His coauthors were Mark Sarro and Mark Rogers. The CSR study does not form the basis of any state guidelines. Comanor and colleagues developed their own methodology for measuring child-rearing expenditures. Like the Rothbarth and Engel methodology, their methodology also compares expenditures between families with and without children. The difference in their expenditures is attributed to children. They use gross income to equate equally well-off families. Like the USDA, individual estimates are developed for several different expenditure categories (e.g., the child's food, transportation, and housing) and then summed to arrive at a total amount.

The CSR estimates rely on the 2004–2009 CE. In 2018, using the CSR results, Comanor reported childrearing costs of \$3,421 per year for one child and \$4,291 per year for two children in low-income households.⁴³ For middle incomes (i.e., married couples with an average income of \$76,207 per year), Comanor reported child-rearing costs of \$4,749 per year for one child and \$6,633 per year for two children in 2018. About one-third of that is childcare expenses. The amounts for low-income households (before consideration of childcare expenses) are below poverty, and the amounts for middle incomes are just above poverty. In a 2024 article, Comanor updated the 2015 CSR estimates to 2024 prices but the estimates are still the ones developed from 2004–2009 CE data.⁴⁴ In 2024, Comanor estimates that it costs \$4,703 per year to raise one child in a low-income family (i.e., an annual income less than \$76,795 per year), \$ 6,529 per year for a middle-income family (i.e., income of \$76,803 to \$139,012 per year), and \$15,313 per year for a high-income family (i.e., income of \$139,021 per year or more). These amounts include childcare expenses, but do not include the child's healthcare expenses. The seven categories of expenditures considered in the CSR study account for 72% to 82% of total household expenditures depending on the income of the household.⁴⁵ One of the missed expenditure items was personal items. Some expenses were also not included because they did not have statistical significance (e.g., entertainment expenses among low-income household) or were negative amounts (e.g., healthcare expenses for the children).

Besides missed expenditure items and insignificant statistical significance for some expenditure categories, another limitation of the CSR approach is the use of gross income to equate equally well-off families. This biases the results if parents have an economic incentive to earn more income to support their families and do so. Another bias is that estimating each expenditure category separately does not account for substitution effects between expenditure items (e.g., spending less on transportation to accommodate a larger house); instead, it implicitly assumes that all other expenditures are held

⁴² Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). "The Monetary Cost of Raising Children." In (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27). Emerald Group Publishing Limited, pp. 209–51.

⁴³ Comanor, William. (Nov. 8, 2018). Presentation to Nebraska Child Support Advisory Commission. Lincoln, NE.

⁴⁴ Comanor, William. (Summer 2024). "Why Does Child Support Go Unpaid?" *Regulation*. Cato Institute. Retrieved from [regulation-v47n2-3.pdf](https://www.cato.org/publications/regulation/v47n2-3.pdf).

⁴⁵ Comanor et al. (2015), p. 239.

constant. In summary, the empirical findings of the CSR study appear to understate actual child-rearing expenditures and the methodology appears to be biased downward.

DEVELOPING AN UPDATED CHILD SUPPORT SCHEDULE

As mentioned earlier, child support schedules are part policy and part economic data. Besides economic data on the cost of raising children, there are economic data and technical assumptions pertaining to price levels, expenditures to net income ratios, and other things. At its September 2024 meeting, the committee reviewed the major data sources and assumptions underlying the existing schedule, whether there was more current data that could be used to develop an updated schedule, and whether there were any alternative assumptions that would better serve Iowa families. Exhibit 8 summarizes the major data sources and assumptions reviewed by the committee, what the committee decided for the update, and the alternatives considered. The remainder of this section explores each assumption and datum of Exhibit 8 separately row by row.

Factor 1: Guidelines Model

The guidelines model, which is a policy decision, is important to directing what economic data on child-rearing cost to use. No state relies on a guidelines model that only covers the cost of the child's subsistence needs. Instead, the amount of support is more when the payer-parent has more income under all state guidelines (assuming all other circumstances, including the number of overnights with the payer-parent, are held constant). The underlying premise is that the child should share in the lifestyle afforded by the parent when the parent has income above subsistence.

Iowa and 40 other states and the District of Columbia rely on the income shares model.⁴⁶ The income shares model was developed through the 1980s National Child Support Guidelines, which was convened to fulfill a congressional request.⁴⁷ At the time, most states did not have statewide child support guidelines. The architects of the incomes shares model designed it to fulfill the guidelines principles identified by the project's oversight committee, which included a wide range of stakeholders. Examples of some of the principles are that the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child's basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; and each child of a given parent should have a right to that parent's income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together. To this end, an income shares schedule relates to expenditures in intact families. The principle is that children of divorcing and separating parents, as well as never-married parents, should be treated the same regardless of their parents' decisions to marry, divorce, separate, or never marry.

⁴⁶ National Conference of State Legislatures. (Jul. 2020). *Child Support Guidelines Models*. Retrieved from <https://www.ncsl.org/research/human-services/guideline-models-by-state.aspx>.

⁴⁷ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

Exhibit 8: Assumptions and Data Underlying Existing and Updated Table Using New Betson-Rothbarth Estimates

Factor	Basis of Existing Table	Basis of Updated Table	Other Alternatives/Notes
1. Guidelines model	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> 42 states use the income shares model
2. Economic study	<ul style="list-style-type: none"> Most current Betson-Rothbarth study (BR5) based on 013-2019 CE 	<ul style="list-style-type: none"> No change 	<ul style="list-style-type: none"> No study uses more current data than 2019 16 states use BR5; other states use other studies
3. Price levels	<ul style="list-style-type: none"> September 2020 	<ul style="list-style-type: none"> August 2024 	<ul style="list-style-type: none"> Prices have increased 20.945%
4. Exclude childcare expenses, the child's health insurance premium and extraordinary medical expenses	<ul style="list-style-type: none"> Excludes all but the first \$250 per child per year in ordinary, out-of-pocket medical expenses 	<ul style="list-style-type: none"> No change except more current data is used to remove childcare and healthcare expenses 	<ul style="list-style-type: none"> Most states include the first \$250 per child per year in healthcare expenses in the schedule to cover routine out-of-pocket expenses Two states exclude all healthcare expenses
5. Conversion of economic study to after-tax income	<ul style="list-style-type: none"> Convert expenditures to net income using data from the same families in dataset that Betson uses Caps expenditures at 100% 	<ul style="list-style-type: none"> No change in methodology 	<ul style="list-style-type: none"> Assume all after-tax income is spent like DC does → this alternative would increase the table
6. Low-income adjustment	<ul style="list-style-type: none"> Minimum orders of \$50–\$100 Gradual phase-in to principle of equity at minimum wage earnings Gradual phase-out above minimum wage income 	<ul style="list-style-type: none"> Retain minimum order amounts Retain principle of equity Use federal poverty level instead of minimum wage for income transition 	<ul style="list-style-type: none"> Alternative low-income adjustment methods Use alternative amounts for minimum orders and income transition point
7. Extend to higher income	<ul style="list-style-type: none"> Economic evidence only reliable up to about \$22,000 net per month Extrapolated to \$25,000 net per month 9.5% cap on percentage increase from last review 	<ul style="list-style-type: none"> Due to increase in prices, economic evidence reliable up to net income of \$26,500 per month Replace capped amounts with updated 2024 amounts Extend schedule to \$30,000 	<ul style="list-style-type: none"> Extend to higher incomes Retain cap
8. Medical support table	<ul style="list-style-type: none"> Medical percentages align with low-income adjustment in Area A and Area B 	<ul style="list-style-type: none"> Update to align with updated Area A and Area B 	<ul style="list-style-type: none"> Add 0.5% for some incomes to create a more gradual increase

Other Guidelines Models

Besides the income shares model, there are two other guidelines models currently in use by states. The percentage-of-obligor income model is used by six states. New York claims to rely on the income shares model but is often classified as a percentage-of-obligor income guidelines. Delaware, Hawaii, and Montana use the Melson formula. All three guidelines models in use allow the children to share in the lifestyle enjoyed by the payer-parent when that payer-parent can afford to live a lifestyle beyond subsistence.

The percentage-of-obligor income model uses the income of the payer-parent only in the calculation of support. Consequently, the income of the custodial parent does not affect the guidelines-determined amount. In contrast, the more income that the custodial parent has in the income shares model, the lower the guidelines amount because the custodial parent shares more of the financial responsibility of the child. Several states based on the percentage-of-obligor income model switched to an income shares approach in the past three decades; no state has switched to a percentage-of-obligor income guidelines. Most percentage-of-obligor guidelines also relate to expenditures on child-rearing expenditures in intact families. Many of these states explicitly or implicitly assume that the custodial parent spends an equal proportion of their income or dollar amount on the child.

The Melson formula is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. The Melson formula prorates a basic level of support to meet the primary needs of the child; then, if the payer-parent has any income remaining after meeting their share of the child's primary support, their basic needs, and payroll taxes, an additional percentage of their income is added to their share of the child's primary support.

There are several other guidelines models not in use that have been proposed.⁴⁸ Each have failed for various reasons. Research finds that other factors (e.g., economic basis, whether the schedule has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model.⁴⁹ Federal regulation does not require states to adapt a particular guidelines model or format or use a specific economic study.⁵⁰

Quasi-Income Shares

Most states (including Iowa) do not adhere strictly to the income shares model. Most states using the income shares model also incorporate a low-income adjustment into their schedule or provide a formula to adjust for low-income after consideration of the table amount. Often these adjustments consider the income of the payer-parent only when calculating the base support. As described in Section 1, Iowa does this for those payer-parent whose incomes fall in Area A of the schedule. Most states using the income

⁴⁸ For example, see the Child Outcomes Based Model discussed by the Arizona Child Support Guidelines Review Committee, Interim Report of the Committee, Submitted to Arizona Judicial Council, Phoenix, Arizona, on October 21, 2009; the American Law Institute (ALI) model can be found in the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999); and the Cost Shares Model can be found at Foohey, Pamela. "Child Support and (In)ability to Pay: The case for the cost shares model." (2009). *Articles by Maurer Faculty*. 1276. Retrieved from

<https://www.repository.law.indiana.edu/cgi/viewcontent.cgi?article=2271&context=facpub>.

⁴⁹ Venohr, J. (Apr. 2017). Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

⁵⁰ The federal requirements are provided in 45 C.F.R. § 302.56, which is shown in Section 1 of this report.

shares model (including Iowa) also adjust for additional dependents that a parent supports, timesharing arrangements, and other circumstances. All states that have switched guidelines models in the last two decades have switched to the income shares model (i.e., Arkansas, District of Columbia, Georgia, Illinois, Massachusetts, Minnesota, and Tennessee). Common reasons for switching to the income shares model are its perception of equitable treatment of the parents because it considers each parent's income in the calculation of support rather than just one parent's income, and its flexibility to consider individual case circumstances such as extraordinary child-rearing expenses that vary from case to case (e.g., childcare expenses) and timesharing arrangements.

Factor 2: Economic Study

The BR5 study used for the existing schedule has not been updated. There is no credible study of child-rearing expenditures that uses more current data. There is no compelling reason to change the basis. The updated schedule is also based on the BR5 study.

Factor 3: Adjust to Current Price Levels

The existing schedule is based on price levels from September 2020. The proposed schedule considers August 2024 prices, which was the most recent month available when the committee met to discuss the schedule update. Prices have increased by 21% between the two periods. This does not mean a 21% increase in schedule amounts because incomes have also increased.

The committee also discussed how Iowa prices vary from national prices since the BR5 study considers national data and national prices. Some states with above or below average prices or incomes make an adjustment to the BR estimates. For example, Nebraska's schedule, which is based on an earlier BR study, adjusts the BR amounts for Nebraska's price parity and South Dakota adjusts for its below-average income. Other neighboring states using the income shares model (i.e., Minnesota, Missouri, and Illinois) make no adjustment.

The price parity index notes how much more or less a state or regional prices are from the national index, which is set at 100.0. The 2022 Iowa price parity was 88.4 for all economic goods and services, which means that Iowa prices are about 11.6% less than the national average. However, when Iowa's price parity excludes housing and utilities, it is 93.9. This suggests that the cost of housing in Iowa is the primary source of the price difference between Iowa and the U.S. average. There is some concern about that. Other states have found that due to data lags and dramatic changes in housing prices during the pandemic (e.g., out-migration from densely populated areas), price parity is likely to understate housing expenses. As is, U.S. Census American Community Survey suggests a substantial increase in Iowa median gross rent from 2021 to 2023 (i.e., it increased from \$847 per month to \$949 per month).⁵¹ Still, another criticism rests with using a statewide index that does not capture urban areas well. Further, using the price parity to adjust for price differences assumes the same price differential for low, middle, and high

⁵¹ U.S. Census American Community Survey. Retrieved from <https://data.census.gov>. The most current data available was from 2023. Data were not available from 2020, so 2021 is reported.

incomes; however, the economic data suggests more variation in prices between staple items and luxury items. Staples comprise a higher budget share in low-income households than high-income households.

Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs

The measurements of child-rearing expenditures cover *all* child-rearing expenditures, including childcare expenses and the out-of-pocket healthcare expenses for the child. This includes out-of-pocket insurance premium on behalf of the child and out-of-pocket extraordinary, unreimbursed medical expenses such as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for child care for a teenager). Instead of putting them in the schedule, the actual amount of the expense is addressed on a case-by-case basis in the worksheet. To avoid double-accounting in the schedule, these expenses are subtracted from the measurements when developing the existing and updated schedules. Appendix A provides the technical details on how this is done.

Essentially, Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a child support schedule. Using the same subset of the CE that he used to measure child-rearing expenditures, Betson measured the percentage of total expenditures devoted to childcare expenses, the percentage of total expenditures devoted to out-of-pocket healthcare expenses, and expenditures to net income ratios.

Inclusion of \$250 per Child per Year for Out-of-Pocket Medical Expenses

There is an exception to excluding the child's medical expenses. An amount to cover ordinary out-of-pocket healthcare expenses (e.g., copays for well visits) was retained in both the existing and updated schedule. The current schedule assumes up to \$250 per child per year for ordinary out-of-pocket healthcare expenses based on data. That assumption is retained for the proposed, updated schedule. The concern, however, is the amount varies significantly among those with Medicaid and those with private insurance, particularly with high deductibles. The 2017 MEPS data find an average of \$271 per year per child, which is close to the \$250 level.⁵²

Most income shares guidelines also retain up to the first \$250 per child per year in healthcare expenses in the schedule because most children are likely to incur some medical expenses. This way the parents do not have to track and share receipts for the first \$250 per child per year since it is included.

Virginia and Connecticut include no healthcare expenses in their schedules. This lowers the schedule amount but also requires more receipt exchange between the parents so each parent pays their prorated share of out-of-pocket medical expenses for the child.

Since the supplemental information provided by Betson considers all out-of-pocket healthcare expenses, there is also an additional adjustment to account for the medical costs being lower for children than adults. This is described in more detail in Appendix A.

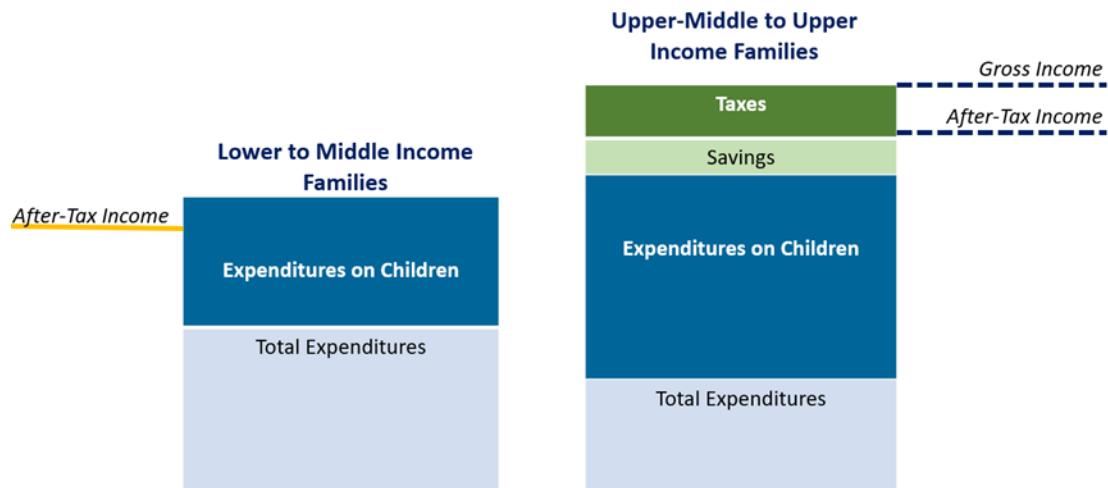
⁵² U.S. Department of Health & Human Services Agency for Healthcare Research and Quality. (n.d.). *Medical Expenditure Panel Survey*. Retrieved from https://www.meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp.

Factor 5: Conversion of Expenditures to Net Income

The Betson-Rothbarth (BR) estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. Some families have savings and do not spend all their after-tax income on their family. See Exhibit 9 for an illustration that compares expenditures between low-income families that spend more than their after-tax income on average and upper-middle to upper income families that do not spend all of their after-tax income on average and generally have savings. Most income shares schedules, including the existing Iowa schedule, consider the expenditures to consumption ratios observed among the same sample of families in the CE used to calculate child-rearing expenditures. These ratios are multiplied by the BR measurements to arrive at a percentage of total family after-tax income expended on children. For income ranges of families where the average expenditures to after-tax income is greater than one, the ratio is capped at one. This occurs at the lower income ranges. Setting at more than one would have the policy implication that parents should spend more than their income.

The District of Columbia is the only BR-based guidelines that does not make this conversion. Instead, the District applies the ratio of child-rearing expenditures to total expenditures to savings as well. This effectively increases the schedule amounts at very high incomes.

Exhibit 9: Relationship between Expenditures and Income



Factor 6: Incorporate a Low-Income Adjustment

As shown in Exhibit 10, federal regulation (45 C.F.R. § 302.56(c)(2)(ii)) requires the consideration of the basic subsistence of payer-parent.

Exhibit 10: Federal Regulation Requiring Consideration of the Subsistence Needs of the Parent

45 C.F.R. § 303.56 Guidelines for setting child support orders

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and...

Basis of Existing Low-Income Adjustment

The existing Iowa low-income adjustment (see Exhibit 11) fulfills the federal requirement but does not include a self-support reserve. Its major underlying policy premise is to set orders below 20% of gross income at very low incomes to be consistent with the research cited in the narrative of the 2016-added federal requirement, specifically that state guidelines must consider the subsistence needs of the payer-parent.⁵³ The cited research found that orders are unpaid when the order amount is 20% or more of the payer-parent's gross income.⁵⁴ The actual research found a higher threshold (i.e., 29%) for two or more children.⁵⁵

A notable exception to the policy premise relating to 20% of income, however, is the minimum order. The minimum order occurs on the first line of Area A of the schedule and is \$50 per month for one child, \$75 per month for two children, and \$100 per month for three or more children. Federal regulation does not require or prohibit minimum orders.⁵⁶ The 2020 review committee arrived at these amounts after

⁵³ S. Department of Health and Human Services. (Dec. 20, 2016). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule." 81 *Federal Register* 244. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

⁵⁴ See U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, Vol. 79, No. 221, p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>; and Takayesu, Mark. (2011). *How Do Child Support Order Amounts Affect Payments and Compliance*. Prepared by Orange County Department of Child Support Services Research and Reporting Unit. Available at http://www.css.ocgov.com/about/research_studies. That research was subsequently updated using more current data. The more current research found that default and the presumption (imputation) of income had a larger effect on non-payment than the order amount. Orange County Department of Child Support Services. (Jun. 2021). *Revisiting the 19 Percent Ratio of Order to Wage Threshold on Payment Compliance*. Retrieved from https://www.css.ocgov.com/sites/css/files/2021-06/Revisiting%2019%20Percent%20Ratio%20of%20Order%20to%20Wage%20FINAL%20June%202021_0.pdf.

⁵⁵ The threshold varies by income and whether compliance or the percentage of months paid is considered. The 29% threshold is for low income and compliance. See Takayesu, Mark. (2011). *How Do Child Support Order Amounts Affect Payments and Compliance*. Prepared by Orange County Department of Child Support Services Research and Reporting Unit. p. 39. Available at http://www.css.ocgov.com/about/research_studies.

⁵⁶ In OCSS's response to a commenter that was hopeful that the final regulation would leave setting the amount of a minimum order to state or local discretion and policy, OCSS emphasized the foundation of the federal rule is that orders must be based upon a determination of the noncustodial parent's ability to pay; and that "high minimum orders that are issued across-the-board without regard to the noncustodial parent's ability to pay the amount do not comply with the federal regulation." U.S.

extensive deliberation and in response to public comment that the prior amounts were too low. One of the comments was that the minimum order should at least make it worthwhile for the custodial parent to engage in the order establishment process. Although they are currently lower than what it costs to raise a child, the minimum orders establish a precedent for financial support and are not just a token amount. They are also set at higher amounts for more children to recognize that more children cost more.

Income Threshold Dividing Area A and Area B. The income dividing Area A and Area B of the existing schedule is set to relate to after-tax income from full-time minimum-wage earnings.

The current federal minimum wage (\$7.25 per hour) applied to Iowa in 2020 when the existing schedule was developed and still applies today. In other words, Iowa is in the minority of states without a state minimum wage that exceeds the federal minimum wage. In 2020, after-tax income from full-time minimum wage earnings was about \$1,150 per month, which was higher than the 2020 federal poverty guidelines for one person. At \$1,150, the existing schedule amount was set using a vertical equity principle — that is, lower and higher incomes are treated the same. In this application of vertical equity, the basic obligation at minimum wage is set by applying the same percentage of after-tax income as the basic obligation at the highest income of the schedule when converted to percentages. In 2020, this resulted in the basic obligation for incomes for \$1,150 being set at the following percentages: 11.4% for one child, 15.9% for two children, 18.1% for three children, 20.0% for four children, and 21.9% for five or more children.

Exhibit 11: Excerpt of Area A and Area B from Existing Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
Area A - Low Income Adjustment					
0 - 100	50	75	100	100	100
101 - 200	56	82	107	109	110
201 - 300	61	90	115	118	121
301 - 400	67	97	122	127	131
401 - 500	72	105	129	136	142
501 - 600	78	112	137	145	152
601 - 700	84	120	144	154	163
701 - 800	89	127	152	163	173
801 - 850	95	134	159	172	184
851 - 900	100	142	166	181	194
901 - 950	106	149	174	190	205
951 - 1000	111	157	181	199	215
1001 - 1050	117	164	188	208	226
1051 - 1100	123	171	196	217	236
Area B - Low-Income Adjustment					
1101 - 1150	128	179	203	226	247
1151 - 1200	153	209	235	258	284
1201 - 1250	178	239	268	290	321
1251 - 1300	203	269	300	323	359
1301 - 1350	228	299	333	355	396
1351 - 1400	253	329	365	388	434
1401 - 1450	278	359	398	420	471
1451 - 1500	303	389	430	453	509
1501 - 1550	328	419	463	485	546
1551 - 1600	353	449	495	518	584
1601 - 1650	375	479	528	550	621
1651 - 1700	386	509	560	583	659
1701 - 1750	398	539	593	615	696
1751 - 1800	409	569	625	648	734
1801 - 1850	421	599	658	680	771
1851 - 1900	432	629	690	713	809
1901 - 1950	444	659	723	745	846
1951 - 2000	455	689	755	778	869
2001 - 2050	467	711	788	810	891
2051 - 2100	478	728	820	843	913
2101 - 2150	490	746	853	875	935

Setting the Amounts for Area A. Between incomes of \$100 to \$1,100 per month (i.e., Area A of the schedule), the amounts of the basic obligations were interpolated to produce a steady and consistent

Department of Health and Human Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule.” 81 *Federal Register* 244, p. 93525. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

increase (e.g., a \$5.50 increase in the basic obligation for one child for every \$50 increase in net income).

Setting the Amounts for Area B and Income Threshold Dividing Area B and Area C. For incomes above \$1,150 net per month, the low-income adjustment was gradually phased into the BR5 estimates of child-rearing expenditures for that particular income and number of children. The phase-in took the lower of two values: the BR5 amount at that particular income and the amount at minimum wage plus the following amounts for each \$50 in net income above minimum wage: \$25 for one child, \$30 for two children, \$32.50 for three or four children, and \$37.50 for five or more children. The underlying policy premise is that both the parent and children would share in the parent's increased earnings, and the amount shared with the children should be higher when there are more children. When the basic obligation was set using the former amount, the area was shaded to note that it was adjusted for low income. When the basic obligation was set using the BR5 amount, it was not shaded. Area C began at the income where all basic obligations were set using the BR5 amount.

Updating the Low-Income Adjustment

The committee decided to retain the minimum order amounts and basic structure of Area A and Area B of the schedule for Iowa's low-income adjustment. However, instead of using after-tax income from full-time, minimum wage employment to delineate between Area A and Area B, the committee favored using the federal poverty guidelines (FPG), which was \$1,255 per month in 2024. The committee favored this because the FPG clearly relates to subsistence. Most states relate their low-income adjustment to the FPG. For Iowa, the principle of vertical equity was still employed, but it was applied to the FPG instead of after-tax income from full-time, minimum wage. Due to increases in the schedule due to inflation, the percentages are slightly higher than the percentages used for the existing schedule. They are 11.7% for one child, 16.9% for two children, 19.8% for three children, 22.01% for four children, and 24.4% for five or more children. (Note that the Iowa schedule uses income intervals of \$50 per month, so there is some rounding.)

The same algorithm for setting the amounts for Area A was applied except the interpolation applied to a larger income range (i.e., from \$100 to \$1,250 net per month instead of the income range of \$100 to \$1,100 net per month). The same algorithm for setting amounts for Area B and determining the income threshold dividing Area A and Area B were also applied. This generally decreased the amounts in Area B.

Factor 7: Determining Amounts at Higher Incomes

Due to changes in price levels, the BR5 measurements are available for combined incomes up to about \$26,500 net per month. Above this level, there is insufficient information to know how the percentage of income devoted to child-rearing expenditures changes. For example, it is unknown whether those with combined incomes of \$25,000 net per month devote the same percentage of income to child-rearing expenditures as those with \$45,000 net per month. For incomes above \$26,500, the committee favored extending the trendline on expenditures at incomes below \$26,500 to a combined net income of \$30,000 net per month.

The committee also favored applying the BR5 amounts to all incomes. This means larger increases to incomes (particularly higher incomes) where the increase in the basic obligation was a capped to 9.5% increase from the previous basic obligation amount in the 2020 update. At the time, the Iowa schedule was still based on BR3. This was partially due to Iowa skipping a quadrennial update for several reasons. One was the low inflation of the 2010s. Another was that although switching from BR3 to BR4 would have produced increases at higher incomes, it also produced some nominal decreases at very low incomes. The decreases appeared to result from an improvement in how income was measured in the underlying survey. Since there is a margin of error on any estimate of child-rearing expenditures and the Rothbarth estimator is known to understate actual child-rearing expenditures, there was a concern about the possible negative effect on low-income families. In time, however, this meant that the increase from a BR3-based schedule to a BR5-based schedule was small at low incomes and became larger at higher incomes. Both BR4 and BR5 show larger increases in child-rearing expenditures at higher incomes than lower incomes.

Factor 8: Updating the Medical Support Table

Area A, Area B, and Area C of the medical support table align with Area A, Area B, and Area C of the schedule of basic obligations. Since the areas of the schedule of basic support obligations were shifted to higher incomes to account for updating the low-income adjustment, the areas of the medical support table were also shifted to higher incomes. Area A of the medical support table provides for a zero cash medical support order. Area B of the medical support table provides a sliding scale medical support order of 1 to 5% of gross income, and Area C provides for a medical support order of 5% of gross income.

SECTION 3: IMPACT OF UPDATED SCHEDULE AND LOW-INCOME ADJUSTMENT

The differences between the existing schedule and updated schedule vary by income range and number of children. Inflationary adjustments have a large impact on higher incomes and basic obligations involving more children. Extending the BR5 estimates to all income areas also creates inconsistent changes where the basic obligation was limited by the cap imposed for the last review. Finally, the update of the low-income adjustment provides inconsistent changes in Area A and Area B of the schedule. Exhibit 12 summarizes the dollar and percentage difference to the schedule amounts for one, two, and three children from combined parental incomes of zero to \$25,000 net per month. Most child support orders cover one and two children. The changes for four or more children would be similar to the changes for three children. To be clear, these are the amounts owed by *both* parents before the payer-parent's share is prorated. The final amount may consider other factors such as shared physical custody, extraordinary medical expenses, and other factors.

Exhibit 12: Monthly Dollar Difference and Percentage Difference in Update of Area A

	One Child		Two Children		Three Children	
	Dollar Change in Schedule	Percentage Change	Dollar Change in Schedule	Percentage Change	Dollar Change in Schedule	Percentage Change
Average	\$167	7.6%	\$327	10.5%	\$414	11.6%
Median	\$113	8.1%	\$229	9.8%	\$275	10.4%
Minimum	\$(54)	-26.5%	\$(53)	-19.6%	\$(48)	-15.8%
Maximum	\$433	15.2%	\$852	21.5%	\$1,113	24.7%

The average change is 7.6% for one child, 10.5% for two children, and 11.6% for three children. Most of the decreases occur in Area B and are due to the switch from using after-tax income from full-time, minimum wage employment to the federal poverty guidelines for one person as the dividing income from Area A and Area B. There are some decreases that spill into Area A, but there are no decreases in Area C. As shown in Exhibit 12, the maximum decrease in the basic obligation is \$54 per month. This occurs in Area B. Since the amounts were low to begin with, the percentage decrease appears high (e.g., a 26.5% decrease for one child). The use of the federal poverty guidelines is a better index of the payer-parent's subsistence level. After-tax income from full-time minimum-wage employment depends on tax rates and minimum-wage laws are more subject to political whims. Exhibit 13 shows a side-by-side comparison of the existing and proposed amounts for the basic obligations in Area A and Area B.

As shown in Exhibit 12, the maximum increases are 15.2% for one child, 21.5% for two children, and 24.7% for three children. All the increases exceeding 20% of the current basic obligation occur for combined net incomes greater than \$20,000 per month. Not only are these incomes affected by changes in price levels but also were subject to the cap on the increase to the basic obligation imposed during the last review. The elimination of the cap exacerbates the impact from inflation at very high incomes. Nonetheless, the change brings the basic obligations up to what families of these income levels typically spend on their children.

Exhibit 13: Side-by-Side Comparison of the Existing and Updated Basic Obligations at Low Incomes

			Area A			Area B											
Combined Adjusted Net Income		1 Child			2 Children			3 Children			4 Children			5+ Children			
		Existing	Updated	Difference	Existing	Updated	Difference	Existing	Updated	Difference	Existing	Updated	Difference	Existing	Updated	Difference	
1	-	100	50	50	0	75	75	0	100	100	0	100	100	0	100	100	0
101	-	200	56	56	0	82	83	1	107	109	2	109	111	2	110	112	2
201	-	300	61	62	1	90	92	2	115	118	3	118	121	4	121	125	4
301	-	400	67	68	1	97	100	3	122	127	5	127	132	5	131	137	6
401	-	500	72	73	1	105	108	4	129	136	6	136	143	7	142	150	8
501	-	600	78	79	1	112	116	4	137	145	8	145	154	9	152	162	10
601	-	700	84	85	2	120	125	5	144	154	10	154	164	11	163	174	11
701	-	800	89	91	2	127	133	6	152	163	11	163	175	12	173	187	13
801	-	850	95	97	2	134	141	7	159	172	13	172	186	14	184	199	15
851	-	900	100	103	2	142	150	8	166	181	15	181	197	16	194	212	17
901	-	950	106	108	3	149	158	9	174	190	16	190	207	18	205	224	19
951	-	1000	111	114	3	157	166	10	181	199	18	199	218	19	215	236	21
1001	-	1050	117	120	3	164	175	11	188	208	19	208	229	21	226	249	23
1051	-	1100	123	126	3	171	183	11	196	217	21	217	239	23	236	261	25
1101	-	1150	128	132	4	179	191	12	203	226	23	226	250	25	247	273	27
1151	-	1200	153	138	-16	209	199	-9	235	235	-1	258	261	3	284	286	2
1201	-	1250	178	143	-35	239	208	-31	268	244	-24	290	272	-18	321	298	-23
1251	-	1300	203	149	-54	269	216	-53	300	253	-48	323	282	-40	359	311	-48
1301	-	1350	228	174	-54	299	246	-53	333	285	-48	355	315	-40	396	348	-48
1351	-	1400	253	199	-54	329	276	-53	365	318	-48	388	347	-40	434	386	-48
1401	-	1450	278	224	-54	359	306	-53	398	350	-48	420	380	-40	471	423	-48
1451	-	1500	303	249	-54	389	336	-53	430	383	-48	453	412	-40	509	461	-48
1501	-	1550	328	274	-54	419	366	-53	463	415	-48	485	445	-40	546	498	-48
1551	-	1600	353	299	-54	449	396	-53	495	448	-48	518	477	-40	584	536	-48
1601	-	1650	375	324	-50	479	426	-53	528	480	-48	550	510	-40	621	573	-48
1651	-	1700	386	349	-37	509	456	-53	560	513	-48	583	542	-40	659	611	-48
1701	-	1750	398	374	-23	539	486	-53	593	545	-48	615	575	-40	696	648	-48

COMPARISONS OF EXISTING AND PROPOSED AMOUNTS USING CASE SCENARIOS

Exhibit 14 shows the case scenarios used to compare the existing schedule and updated schedule. The first scenario is based on the approximate after-tax income from full-time, minimum wage earnings. The minimum wage is \$7.25 per hour, which amounts to \$1,257 gross per month for full-time work. The after-tax income is about \$1,150 per month. Scenarios 2–6 consider median earnings of Iowa workers by highest educational attainment and gender of Iowa workers in 2023 as tracked by the U.S. Census American Community Survey.⁵⁷ Median male earnings are used for the payer-parent, and median female earnings are used for the receiving party. The gross incomes were converted to approximate after-tax incomes and rounded. The last two case scenarios consider very high incomes. The case scenarios assume no additional factors considered in the guidelines (e.g., adjustments for work-related childcare or timesharing).

Exhibit 14: Summary of Case Scenarios Used to Compare Impact of Updated Schedule

Case Scenario	Net Monthly Income of Payer-Parent	Net Monthly Income of Receiving-Parent
1. Full-time minimum wage earners	\$1,150	\$1,150
2. Parent's earnings are equivalent to median earnings of Iowa workers with less than a high school education	\$2,750	\$2,200
3. Parent's earnings are equivalent to median earnings of Iowa workers whose highest educational attainment is a high school degree or GED	\$3,400	\$2,450
4. Parent's earnings are equivalent to median earnings of Iowa workers whose highest educational attainment is some college or an associate's degree	\$3,700	\$2,800
5. Parent's earnings are equivalent to median earnings of Iowa workers whose highest educational attainment is a college degree	\$4,700	\$3,600
6. Parent's earnings are equivalent to median earnings of Iowa workers whose highest educational attainment is graduate degree	\$5,700	\$4,750
7. High and equal incomes	\$8,000	\$8,000
8. High and unequal incomes	\$16,000	\$8,000

The comparisons also consider the guidelines amounts from Illinois, Nebraska, and South Dakota. All three states rely on net-income based schedules. Illinois and South Dakota rely on the BR5 amounts although South Dakota adjusts for its lower incomes. Illinois does not adjust for its price parity or its income. The Illinois schedule was last updated in early 2024. Based on BR4 and adjusted for Nebraska's price parity, Nebraska last updated its schedule using economic data available in 2018. South Dakota last updated its schedule using economic data available in 2020.

Other bordering states (i.e., Minnesota, Missouri, and Wisconsin) rely on gross-income based schedules or gross-income formula so are sensitive to the assumptions used when converting gross income to net

⁵⁷ U.S. Census data is available from <http://data.census.gov>.

income that are necessary for the comparisons. They are not included because any differences may be partially due to the gross and net income conversion and not solely based on the guidelines amounts.

Exhibit 15 and Exhibit 16 provide graphical comparisons. There are several findings.

- The increases caused by using the updated schedule instead of the existing schedule for the first case scenario, which involves minimum wage earners, are negligible. It is a \$3 increase for one child and a \$23 increase for two children. At this income level, the payer-parent is eligible for the low-income adjustment.
- For Case 1, a low-income adjustment is applied in Iowa, Nebraska, and South Dakota, but not in Illinois. The Illinois low-income adjustment affects payer-parents with incomes below 75% of the federal poverty guidelines (FPG). In summary, the differences among states for Case 1 illustrate the wide variation in state low-income adjustments.
- For one child, Cases 2–6, which range from lower to higher middle-income cases, never produce more than a \$60 per month increase from the existing to update schedule for one child. For two children, the increase is more, but it is not more than a \$90 increase for Cases 2–6.
- For the two high-income scenarios (Case 7 and Case 8), the increases are more substantial, particularly for Case 8, which considers a combined income over \$20,000 net. These incomes would have been affected by the cap on the percentage increase to the basic obligation when the schedule was updated in 2020.
- Except for Case 1 where the low-income adjustment applies, the updated Iowa schedule produces order amounts very similar to the Illinois amounts. This is because both states rely on the BR5 estimate. Illinois's application relies on December 2023 prices while the updated Iowa schedule relies on August 2024 prices.
- Nebraska produces amounts lower than the amounts in other states for three reasons. It was last updated using economic data available in 2018 and other states have updated for changes in price levels since then; it relies on BR4 (which is generally lower than BR5); and it is adjusted for Nebraska's price parity, which is lower than the norm. Except for Case 1 where the low-income adjustment applies in most states, South Dakota is the second lowest of the compared states. It is adjusted for South Dakota's below-average income.

Exhibit 15: Comparisons for One Child

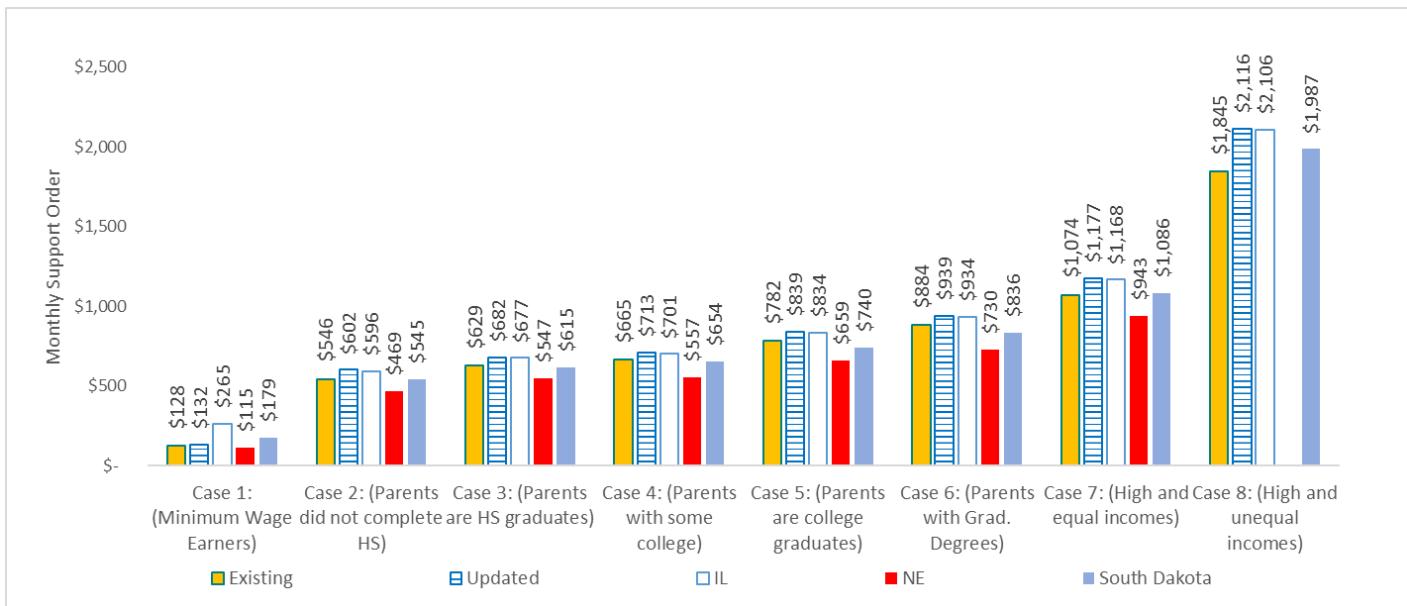
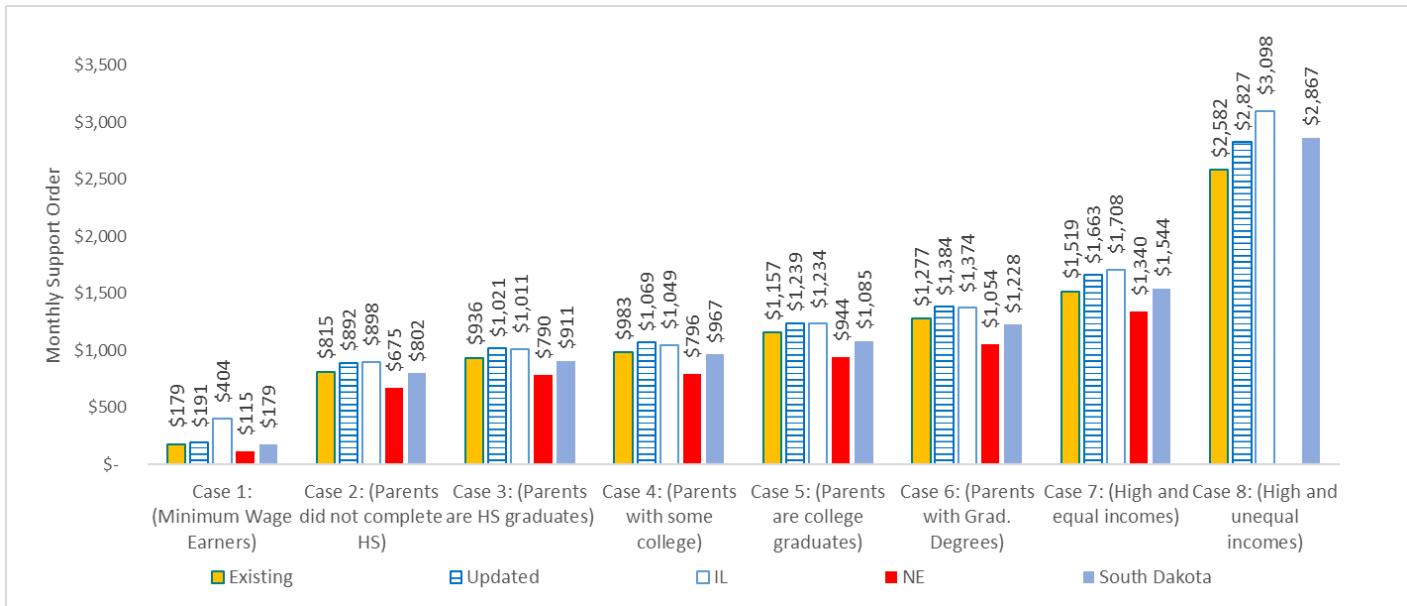


Exhibit 16: Comparisons for Two Children



SECTION 4: CONCLUSIONS

Iowa is reviewing its child support guidelines. This report focuses on meeting the federal requirement (45 C.F.R. § 302.56(h)) to consider the economic data on the cost of raising children and updating the schedule, which is the core of the Iowa guidelines formula. The schedule is mostly based on economic data on the cost of raising children but also incorporates a low-income adjustment in Area A and Area B of the schedule to fulfill another federal requirement to consider the subsistence needs of the payer-parent (45 C.F.R. § 302.56(c)(1)(ii)). Area C of the schedule is entirely based on economic data on the cost of raising children. This report supplements another report being produced by Iowa that documents the entire review and the recommendations developed from the review.

Area C is based on a 2020 child-rearing expenditures study from expenditure data collected from 2013–2019 and updated to 2020 price levels. That study has not been updated and there is no credible study that uses more current expenditure data. Nonetheless, the amounts have been updated for changes in price levels from 2020 to August 2024, which were the most current price levels available when the committee reviewing the guidelines first met to discuss the schedule update. Area C has also been extended from a combined income of \$25,000 net per month to \$30,000 net per month. In other words, the updated schedule covers combined incomes of zero through \$30,000 net per month.

The low-income areas of the schedule (Area A and Area B) are also updated. The update not only considers inflation but also switches from using after-tax income from full-time minimum wage as the pivotal income between Area A and Area B to the 2024 federal poverty guidelines (FPG) for one person as the pivotal income between the two areas. The FPG is a better index of the subsistence needs. Area A applies to payer-payers with very low income and considers their income only in the calculation of the base guidelines amount, while Area B and Area C consider the income of both parents. Both Area A and Area B are set at amounts lower than the cost of raising children.

Since the existing schedule was developed, prices have increased by about 21%. This does not produce a 21% increase because incomes have also increased. The average change in schedule amounts is 7.6% for one child, 10.5% for two children, and 11.6% for three children. Most orders are for one or two children. The changes for four and more children are similar to those for three children. There are a few decreases in Area A and Area B due to using the FPG for the low-income adjustment instead of minimum-wage earnings. These decreases never exceed \$54 per month and occur near poverty income. There are some increases that exceed 20%. They occur for combined incomes above \$20,000 net per month. They result from the previous update that capped the increase in the basic obligation. At the time, there was low inflation and new economic data on the cost of children that suggested larger increases at very high incomes while the increases were more modest at lower incomes. The cap is no longer appropriate largely due to recent double-digit inflation. The medical support table was also updated to align with the income areas of the updated schedule.

In all, Iowa's review and the recommended guidelines changes meet all federal and state requirements. Moreover, they will better serve Iowa families and children by providing appropriate, consistent, and predictable child support order amounts.

APPENDIX A: TECHNICAL DOCUMENTATION OF THE UPDATED SCHEDULE

There are several technical considerations and steps taken to develop the schedule. The technical documentation of the updated schedule does not differ from that of the existing schedule except for three major changes: the updated schedule reflects August 2024 price levels, the updated schedule has been extended to combined incomes of \$30,000 net per month, and there are several smaller changes in the low-income adjustment. In all, the appendix provides more detail to the underlying data and assumptions described in the overview of the schedule update in Section 2. It also provides more detail about the underlying data. Exhibit A-1 shows the data that Betson provided CPR to convert the BR5 measurements to a child support schedule mentioned in Section 2.

Overview of Income Ranges

Betson provided CPR with information for 25 income ranges that were generally income intervals of \$5,000 to \$20,000 per year. CPR collapsed a few of them to average out some anomalies (e.g., a spike in the percentage of total expenditures devoted to child-rearing expenditures once child care and extraordinary medical expenses were excluded). The collapsing resulted in the 20 income ranges shown in Exhibit A-1.

Annual After-Tax Income Range (2020 dollars)	Number of Observations	Total Expenditures as a % of After-Tax Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 2013–2019 data)			Childcare \$ as a % of Consumption (per child)	Total Excess Medical \$ as a % of Consumption	
			1 Child	2 Children	3 Children		(per capita)	(total)
\$0 – \$19,999	283	>200%	22.433%	34.670%	42.514%	0.473%	0.870%	3.005%
\$20,000 – \$29,999	306	134.235%	23.739%	36.642%	44.893%	0.437%	0.894%	3.208%
\$30,000 – \$34,999	306	107.769%	24.057%	37.118%	45.462%	0.407%	1.047%	3.722%
\$35,000 – \$39,999	409	103.780%	24.222%	37.364%	45.755%	0.647%	1.390%	4.878%
\$40,000 – \$44,999	428	100.064%	24.362%	37.571%	46.002%	0.721%	1.468%	5.301%
\$45,000 – \$49,999	416	97.195%	24.452%	37.705%	46.161%	0.747%	1.539%	5.485%
\$50,000 – \$54,999	399	92.716%	24.509%	37.789%	46.261%	0.855%	1.609%	5.887%
\$55,000 – \$59,999	367	90.548%	24.580%	37.894%	46.386%	1.210%	2.166%	7.389%
\$60,000 – \$64,999	335	86.130%	24.615%	37.945%	46.447%	0.776%	2.071%	7.474%
\$65,000 – \$69,999	374	84.016%	24.668%	38.025%	46.541%	1.255%	2.114%	7.525%
\$70,000 – \$74,999	333	82.671%	24.725%	38.108%	46.640%	1.586%	2.121%	7.375%
\$74,999 – \$84,999	615	82.690%	24.820%	38.249%	46.807%	1.743%	2.343%	7.894%
\$85,000 – \$89,999	318	78.663%	24.863%	38.311%	46.880%	1.392%	2.155%	8.331%
\$90,000 – \$99,999	565	76.240%	24.912%	38.384%	46.966%	1.658%	2.000%	7.888%
\$100,000 – \$109,999	493	75.488%	24.996%	38.508%	47.113%	2.159%	1.946%	7.121%
\$110,000 – \$119,999	374	73.058%	25.054%	38.593%	47.213%	2.523%	1.942%	7.583%
\$120,000 – \$139,999	468	71.731%	25.142%	38.722%	47.365%	2.477%	1.893%	6.494%
\$140,000 – \$159,999	240	70.658%	25.266%	38.904%	47.579%	3.073%	1.855%	7.516%
\$160,000 – \$199,999	512	62.753%	25.322%	38.986%	47.676%	1.790%	1.806%	7.037%
\$200,000 or more	498	58.427%	25.571%	39.350%	48.103%	2.459%	1.554%	6.501%

Steps to Convert to Schedule

The steps used to convert the information from Exhibit A-1 to schedule consist of:

- Step 1: Exclude childcare expenses.
- Step 2: Exclude child's healthcare expenses except up to the first \$250 per year per child that is used to cover ordinary, out-of-pocket medical expenses for the child.
- Step 3: Adjust for ratio of expenditures to after-tax income.
- Step 4: Update for current price levels.
- Step 5: Extend measurements to combined incomes of \$30,000 net per month.
- Step 6: Develop marginal percentages.
- Step 7: Extend measurements to four or more children and cap amounts for four and five children.
- Step 8: Layer on the low-income adjustment

The steps are presented in the order that they occur, not in the order that the factors were discussed in Section 2.

Step 1: Exclude Childcare Expenses

Childcare expenses are excluded from the schedule because the actual amount of work-related childcare expenses is considered in the guidelines calculation on a case-by-case basis. Starting with the expenditures on children, which is shown in the fourth column of Exhibit A-1, average childcare expenses are subtracted from the percentage of total income devoted to child rearing. For example, at combined incomes of \$60,000 to \$64,999 per year, 37.945% of total expenditures is devoted to child-rearing expenditures for two children. Child care comprises 0.776% of total expenditures per child. The percentage may appear small compared to the cost of child care, but it reflects the average across all children regardless of whether they incur childcare expenses. Childcare expenses may not incur because the children are older, a relative provides child care at no expense, or another situation.

The percentage of total expenditures devoted to child care is multiplied by the number of children (e.g., 0.776 multiplied by two children is 1.552%). Continuing with the example of a combined income of \$60,000 to \$64,999 net per month, 1.552% is subtracted from 37.945%. The remainder, 36.393, (37.945 minus 1.552 equals 36.393) is the adjusted percentage devoted to child-rearing expenditures for two children that excludes childcare expenses.

Step 2: Exclude Medical Expenses

A similar adjustment is made for the child's medical expenses, with the exception that an additional step is taken. Exhibit A-1 shows the excess medical percentage, which is defined as the cost of health insurance and out-of-pocket medical expenses exceeding \$250 per person per year. It is shown two ways: the per-capita amount and the average amount for the entire household. Either way considers expenditures on the two adults in the household. It is adjusted to a per-child amount since medical expenses of children are less. The underlying data do not track whether the insurance premium or medical expense was made for an adult's or child's healthcare needs or both.

Based on the 2017 National Medical Expenditure survey, the annual out-of-pocket medical expense per child is \$270, while it is \$615 for an adult between the ages of 18 and 64.⁵⁸ In other words, an adult's out-of-medical expenses is 2.28 times more than a child's. This information is used to recalibrate the per-person excessive medical amount shown in Exhibit A-1 to a per-child amount. For example, at combined incomes of \$60,000 to \$64,999 per year, the total excess medical expense is 7.474%. The adjusted child amount is 7.474 divided by the weighted amounts for family members (6.1684 based on 2.28 times two adults plus the average number of children for this income range, 1.6084). The quotient, 1.212%, is the per-child amount for excess medical. It is less than the per-capita amount of 2.071%.

Continuing from the example in Step 1, where 36.393 is the percentage that excludes child care for two children at a combined income of \$60,000 to \$64,999 per year, 1.212 multiplied by two children is subtracted to exclude the children's excessive medical expenses. This leaves 33.969 as the percentage of total expenditure devoted to raising two children, excluding their childcare expenses and excess medical expenses.

Step 3: Convert to After-Tax Income

The next step is to convert the percentage from above to an after-tax income by multiplying it by expenditures to after-tax income ratios. Continuing using the example of combined income of \$60,000 to \$64,999 per year, the ratio is 86.130. When multiplied by 33.969, this yields 29.257% of after-tax income being the percentage of after-tax income devoted to raising two children, excluding their childcare and excess medical expenses.

Step 4: Adjust to Current Price Levels

The amounts in Exhibit A-1 are based on May 2020 price levels. They are converted to August 2024 price levels using changes to the Consumer Price Index (CPI-U), which is the most used price index.⁵⁹ The adjustment is applied to the midpoint of each after-tax income range.

Step 5: Develop Marginal Percentages

The information from the previous steps is used to compute a tax table-like schedule of proportions for one, two, and three children. The percentages from above (e.g., 29.257% for two children for the combined income of \$60,000 to \$64,999 per year) are assigned to the midpoint of that income range adjusted for inflation. Marginal percentages are created by interpolating between income ranges. For the highest income range, the midpoint was supplied by Betson as \$258,887 per year in May 2020 dollars. When converted to August 2024 dollars and a monthly amount, it is \$26,488 per month.

Another adjustment was made at low incomes. The percentages for incomes below \$30,000 net per year were actually less than the amounts for the net income range \$30,000 to \$34,999 per year. This is an artificial result caused by the cap on expenditures in Step 3, which is also shown in Exhibit 9.

Decreasing percentages result in a smooth decrease when the parent receiving support has more income. This is the general result of the steps so far. The exception is at low incomes because of the cap.

⁵⁸ Agency for Healthcare Research and Quality. (Jun. 2020). *Mean expenditure per person by source of payment and age groups, United States, 2017. Medical Expenditure Panel Survey*. Generated interactively: June 12, 2020, from https://www.meps.ahrq.gov/mepstrends/hc_use/.

⁵⁹ The increase from May 2020 to August 2024 is 20.945% based on 260.280 divided by 314.796 and subtracting 100%. Source: U.S. Bureau of Labor Statistics. (n.d.). *Consumer Price Index Historical Tables for U.S. City Average*. Retrieved from [CPI Home : U.S. Bureau of Labor Statistics \(bls.gov\)](https://www.bls.gov/cpi/).

Without the cap, it will also produce decreasing percentages. For the purposes of the child support schedule, the percentage from the \$30,000 to \$34,999 is applied to all incomes less than \$30,000 per year. For one child, the percentages are actually from the \$35,000 to \$39,999 income range. To be clear, this is still less than what families in this income range actually spend on children.

Exhibit A-2: Schedule of Proportions for One, Two, and Three Children							
Annual After-Tax Income Range (May 2020 dollars)	Monthly Midpoint of Income Range (Aug. 2024 dollars)	One Child		Two Children		Three Children	
		Midpoint	Marginal Percentage	Midpoint	Marginal Percentage	Midpoint	Marginal Percentage
< \$30,000	\$0	23.041%	23.041%	35.086%	35.086%	42.414%	42.414%
\$30,000 – \$34,999	\$3,325	23.041%	23.041%	35.086%	30.397%	42.414%	34.813%
\$35,000 – \$39,999	\$3,837	23.041%	20.834%	34.461%	34.031%	41.401%	40.211%
\$40,000 – \$44,999	\$4,348	22.782%	16.965%	34.410%	25.320%	41.261%	30.000%
\$45,000 – \$49,999	\$4,860	22.169%	10.445%	33.453%	14.985%	40.075%	17.008%
\$50,000 – \$54,999	\$5,372	21.053%	9.406%	31.694%	10.817%	37.879%	8.818%
\$55,000 – \$59,999	\$5,883	20.040%	13.143%	29.879%	22.110%	35.351%	29.299%
\$60,000 – \$64,999	\$6,395	19.488%	7.992%	29.257%	9.168%	34.867%	7.438%
\$65,000 – \$69,999	\$6,906	18.637%	11.118%	27.769%	14.584%	32.835%	14.789%
\$70,000 – \$74,999	\$7,418	18.118%	16.525%	26.860%	23.208%	31.591%	25.699%
\$74,999 – \$84,999	\$8,185	17.969%	12.081%	26.518%	19.891%	31.038%	25.883%
\$85,000 – \$89,999	\$8,953	17.464%	9.419%	25.950%	13.114%	30.597%	14.370%
\$90,000 – \$99,999	\$9,720	16.829%	12.140%	24.936%	16.107%	29.315%	16.595%
\$100,000 – \$109,999	\$10,743	16.382%	7.712%	24.095%	9.708%	28.104%	9.272%
\$110,000 – \$119,999	\$11,766	15.628%	14.265%	22.844%	21.151%	26.466%	24.896%
\$120,000 – \$139,999	\$13,301	15.471%	11.375%	22.649%	15.036%	26.285%	15.418%
\$140,000 – \$159,999	\$15,347	14.925%	9.996%	21.634%	17.177%	24.836%	23.161%
\$160,000 – \$199,999	\$18,417	14.103%	10.376%	20.891%	14.835%	24.557%	16.780%
\$200,000 or more	\$26,488	12.968%		19.046%		22.187%	

When applying the percentages in Exhibit A-2, they are applied to the midpoint of the income range of the schedule. For example, Appendix B shows that the schedule amount for two children for a combined income of \$5,951 to \$6,000 net per month is \$1,778 per month. This is calculated by using the midpoint of \$5,951 and \$6,000, which is \$5,975 per month. Using the information from Exhibit A-2, 29.879% would be applied to the first \$5,883 in income, which yields \$1,758 (\$5,883 multiplied by 29.879%) and 22.110% would apply to the difference between \$5,975 and \$5,883, which is \$92 and when multiplied by 22.110 equals \$20 per month. The sum of \$1,758 and \$20. equals \$1,778, which is the amount that appears in the updated schedule for combined net incomes in the range of \$5,951 to \$6,000 per month.

Step 6: Extend to Combined Net Incomes beyond \$22,000 per Month

The BR5 measurements once adjusted to 2024 price levels are available for combined incomes up to about \$26,500 net per month. Above this level, there is insufficient information to know how the percentage of income devoted to child-rearing expenditures changes. For example, it is unknown whether those with combined incomes of \$30,000 net per month devote the same percentage of income to child-rearing expenditures as those with \$40,000 net per month.

The issue existed in the development of the existing schedule and earlier versions of the Iowa schedule. For the existing schedule, an extrapolation formula, based on logged income to the third degree, was developed from the BR percentages at lower incomes to estimate the percentage midpoint at higher incomes. The logged values and cubing allow for a non-linear estimating equation for the percentage of expenditures as income increases, specifically an equation in which the percentages decrease at an increasing rate. Separate equations were estimated for one and two children. Using the results from the regression equations, the percentage midpoint at a combined net income of \$30,000 per month is calculated for one and two children: they yielded 10.037% for one child, 14.163% for two children, and 15.700% for three children. The results of the extrapolation to \$30,000 were updated using August 2024 price levels to \$36,283.

Step 7: Extend to More Children and Cap Amounts for Four and Five Children

Most of the measurements only cover one, two, and three children. The number of families in the CE with four or more children is insufficient to produce reliable estimates. For many child support guidelines, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.⁶⁰

$$= (\text{number of adults} + 0.7 \times \text{number of children})^{0.7}$$

Application of the equivalence scale implies that expenditures on four children are 11.7% more than the expenditures for three children, and expenditures on five children are 10.0% more than the expenditures for four children.

Application of the equivalence scales to obtain percentages for four and five children produced amounts that exceeded 50% at low incomes. For example, as shown in Exhibit A-1, the midpoint percentage for three children for combined net incomes less than \$30,000 per year is 42.414%. Application of the equivalence scale for four children would produce 47.376% (42.414 multiplied by 117%), and application of the equivalence scale for five children would produce 52.114 (47.376 multiplied by 110%). The Consumer Credit Protection Act provides that about 50% of disposable income can be withheld for child support with some variation due to additional dependents and if arrears are owed. Cognizant of this, the existing schedule caps the amounts for four and five or more children, respectively, at 43 and 44%. The intent is that the guidelines-determined amount does not exceed income withholding limits, while leaving a little room to account for the differences between net income, which is the income measure used for the guidelines calculation, and disposable income, which is the income measure used for the income withholding. That cap is retained for the updated schedule. The cap applies to combined net incomes below \$5,372 per month for four children and below \$5,883 per month for five or more children.

Step 8: Layer in Low-Income Adjustment

As discussed in Section 2, the existing low-income adjustment is based on several principles that produce amounts lower than the BR measurements for Area A and B of the schedule. Those same

⁶⁰ Citro, Constance F. & Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

principles are used for the update with a few exceptions. Area A starts with minimum support orders of \$50 per month for one child, \$75 per month for two children, and \$100 per month for three or more children. The existing Area A ends and Area B begins at \$1,150, which is the after-tax income from full-time, minimum-wage employment (i.e., \$7.25 per hour, which yields \$1,257 before taxes). The Committee favored using the federal poverty guidelines (FPG) for one person (\$1,255 per month in 2024) as the pivotal income between Area A and Area B.

At the first income range of Area A (which was \$1,150 under the existing schedule but now is \$1,255), the vertical equity principle is used to determine the basic obligation. Vertical equity means that lower and higher incomes are treated the same. In this application of vertical equity, the basic obligations at after-tax income from full-time minimum wage for the existing schedule (minimum wage for the updated schedule) are set by applying the same percentage of after-tax income as the basic obligations for one to five or more children at the highest income of the schedule when converted to percentages. In 2020, this resulted in the basic obligation for incomes for \$1,150 being set at the following percentages: 11.4% for one child, 15.9% for two children, 18.1% for three children, 20.0% for four children, and 21.9% for five or more children. For the updated schedule, the percentages applied to the FPG are 11.7% for one child, 16.9% for two children, 19.8% for three children, 22.01% for four children, and 24.4% for five or more children.

For Area A, the amounts between the pivot income and the minimum order amounts are phased-in by adding the following amounts to the minimum order for each \$50 increase in net income: about \$5.84 for one child, about \$8.29 for two children, about \$8.99 for three children, about \$10.73 for four children, and about \$12.39 for five or more children. (The actual dollar amounts differ slightly due to round off.) These amounts were interpolated to create an equal dollar increase for each \$50 in additional net income in Area A of the schedule.

For Area B, the low-income adjustments are phased-out by taking the lower of the amount calculated from Exhibit A-2 (and the adjustments in the previous steps for four or more children) and the basic obligation at the \$1,251 to \$1,300 income range plus the following amounts for every \$50 increase in net incomes: \$25.00 for one child, \$30.00 for two children, \$32.50 for three or four children, and \$37.50 for five or more children. This is the same approach and dollar amounts used to develop Part B of the existing schedule. All the dollar amounts are less than \$50 per month to provide an economic incentive to earn more. If they were set at \$50 per month, all increased income would be assigned to child support through the guidelines calculation.

Consumer Expenditure Data

As noted in Section 2, most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CE) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CE because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CE surveys about 6,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for four consecutive quarters, with households rotating in and out each quarter. Most economists, including Betson, use three or four

quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR5 study relies on expenditures/outlays data from almost 14,000 households, in which over half had a minor child present in the household. The subset of CE households considered for the BR5 measurements used to develop the existing updated schedule consisted of married couples of child-rearing age with no other adults living in the household (e.g., grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews. Other family types were considered, which also changed the sample size, but the percentage of child-rearing expenditures in these alternative assumptions did not significantly change the percentage of expenditures devoted to child-rearing expenditures. The other family types included in these expanded samples were households with adult children living with them and domestic partners with children.

The CE asks households about expenditures on over 100 detailed items. Exhibit A-3 shows the major categories of expenditures captured by the CE. It includes the purchase price and sales tax on all goods purchased within the survey period.

Exhibit A-3: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; interest and principal payments on mortgages, interest and principal payments on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. It also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances, and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

Betson excludes some expenditure items captured by the CE because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to Social Security and

private pension plans, and cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

Gross and net incomes are reported by families participating in the CE. The difference between gross and net income is taxes. In fact, the CE uses the terms “income before taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipts. It includes wages and salary, self-employment income, Social Security benefits, pension income, rental income, unemployment compensation, workers’ compensation, veterans’ benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

The BLS has concerns that income may be underreported in the CE. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CE. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The new questions impute income based on a relationship to its expenditures when households do not report income. The 2010 and 2020 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

The BLS also had concerns with taxes being underreported. Beginning in 2013, the BLS began calculating taxes for families using a tax calculator. This also affected differences between the BR5 measurements and earlier measurements.

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures and precisely measuring income are not part of the core mission of the CE. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CE shows that total expenditures exceed after-tax incomes, and at very high incomes, the CE shows total expenditures are considerably less than after-tax incomes. However, the changes to the income measure, the use of outlays rather than expenditures, and use of the tax calculator have lessened some of these issues.

Appendix B: Proposed, Updated Schedule

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
Area A - Low Income Adjustment					
0 - 100	50	75	100	100	100
101 - 200	56	83	109	111	112
201 - 300	62	92	118	121	125
301 - 400	68	100	127	132	137
401 - 500	73	108	136	143	150
501 - 600	79	116	145	154	162
601 - 700	85	125	154	164	174
701 - 800	91	133	163	175	187
801 - 850	97	141	172	186	199
851 - 900	103	150	181	197	212
901 - 950	108	158	190	207	224
951 - 1000	114	166	199	218	236
1001 - 1050	120	175	208	229	249
1051 - 1100	126	183	217	239	261
1101 - 1150	132	191	226	250	273
1151 - 1200	138	199	235	261	286
1201 - 1250	143	208	244	272	298
Area B - Low-Income Adjustment					
1251 - 1300	149	216	253	282	311
1301 - 1350	174	246	285	315	348
1351 - 1400	199	276	318	347	386
1401 - 1450	224	306	350	380	423
1451 - 1500	249	336	383	412	461
1501 - 1550	274	366	415	445	498
1551 - 1600	299	396	448	477	536
1601 - 1650	324	426	480	510	573
1651 - 1700	349	456	513	542	611
1701 - 1750	374	486	545	575	648
1751 - 1800	399	516	578	607	686
1801 - 1850	421	546	610	640	723
1851 - 1900	432	576	643	672	761
1901 - 1950	444	606	675	705	798
1951 - 2000	455	636	708	737	836
2001 - 2050	467	666	740	770	873
2051 - 2100	478	696	773	802	911
2101 - 2150	490	726	805	835	935
2151 - 2200	501	756	838	867	957
2201 - 2250	513	781	870	900	979
2251 - 2300	524	798	903	932	1001
2301 - 2350	536	816	935	965	1023

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
2351 - 2400	547	833	968	997	1045
2401 - 2450	559	851	1000	1030	1067
2451 - 2500	570	869	1033	1062	1089
2501 - 2550	582	886	1065	1086	1111
2551 - 2600	593	904	1092	1107	1133
2601 - 2650	605	921	1114	1129	1155
Area C - Non-Shaded Area					
2651 - 2700	616	939	1135	1150	1177
2701 - 2750	628	956	1156	1172	1199
2751 - 2800	640	974	1177	1193	1221
2801 - 2850	651	991	1198	1215	1243
2851 - 2900	663	1009	1220	1236	1265
2901 - 2950	674	1026	1241	1258	1287
2951 - 3000	686	1044	1262	1279	1309
3001 - 3050	697	1062	1283	1301	1331
3051 - 3100	709	1079	1304	1322	1353
3101 - 3150	720	1097	1326	1344	1375
3151 - 3200	732	1114	1347	1365	1397
3201 - 3250	743	1132	1368	1387	1419
3251 - 3300	755	1149	1389	1408	1441
3301 - 3350	766	1167	1410	1430	1463
3351 - 3400	778	1182	1428	1451	1485
3401 - 3450	789	1197	1445	1473	1507
3451 - 3500	801	1212	1463	1494	1529
3501 - 3550	812	1228	1480	1516	1551
3551 - 3600	824	1243	1498	1537	1573
3601 - 3650	835	1258	1515	1559	1595
3651 - 3700	847	1273	1532	1580	1617
3701 - 3750	858	1288	1550	1602	1639
3751 - 3800	870	1304	1567	1623	1661
3801 - 3850	881	1319	1585	1645	1683
3851 - 3900	892	1335	1604	1666	1705
3901 - 3950	903	1352	1624	1688	1727
3951 - 4000	913	1369	1644	1709	1749
4001 - 4050	923	1386	1664	1731	1771
4051 - 4100	934	1403	1684	1752	1793
4101 - 4150	944	1420	1705	1774	1815
4151 - 4200	955	1437	1725	1795	1837
4201 - 4250	965	1454	1745	1817	1859
4251 - 4300	975	1471	1765	1838	1881
4301 - 4350	986	1488	1785	1860	1903
4351 - 4400	995	1503	1802	1881	1925
4401 - 4450	1004	1516	1817	1903	1947
4451 - 4500	1012	1528	1832	1924	1969

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
4501 - 4550	1021	1541	1847	1946	1991
4551 - 4600	1029	1554	1862	1967	2013
4601 - 4650	1038	1566	1877	1989	2035
4651 - 4700	1046	1579	1892	2010	2057
4701 - 4750	1055	1592	1907	2032	2079
4751 - 4800	1063	1604	1922	2053	2101
4801 - 4850	1072	1617	1937	2075	2123
4851 - 4900	1079	1628	1950	2095	2145
4901 - 4950	1084	1636	1959	2113	2167
4951 - 5000	1089	1643	1967	2131	2189
5001 - 5050	1095	1651	1976	2149	2211
5051 - 5100	1100	1658	1984	2167	2233
5101 - 5150	1105	1666	1993	2185	2255
5151 - 5200	1110	1673	2001	2203	2277
5201 - 5250	1116	1681	2010	2220	2299
5251 - 5300	1121	1688	2018	2238	2321
5301 - 5350	1126	1696	2027	2256	2343
5351 - 5400	1131	1703	2035	2273	2365
5401 - 5450	1136	1708	2039	2278	2384
5451 - 5500	1141	1714	2044	2283	2402
5501 - 5550	1145	1719	2048	2288	2421
5551 - 5600	1150	1725	2053	2293	2440
5601 - 5650	1155	1730	2057	2298	2459
5651 - 5700	1159	1735	2061	2303	2478
5701 - 5750	1164	1741	2066	2308	2496
5751 - 5800	1169	1746	2070	2313	2515
5801 - 5850	1174	1752	2075	2317	2534
5851 - 5900	1178	1757	2079	2322	2553
5901 - 5950	1185	1767	2092	2337	2571
5951 - 6000	1191	1778	2107	2353	2589
6001 - 6050	1198	1789	2121	2370	2607
6051 - 6100	1204	1800	2136	2386	2625
6101 - 6150	1211	1811	2151	2402	2643
6151 - 6200	1217	1822	2165	2419	2661
6201 - 6250	1224	1834	2180	2435	2679
6251 - 6300	1231	1845	2195	2452	2697
6301 - 6350	1237	1856	2209	2468	2715
6351 - 6400	1244	1867	2224	2484	2733
6401 - 6450	1249	1874	2232	2493	2742
6451 - 6500	1253	1878	2236	2497	2747
6501 - 6550	1257	1883	2239	2501	2752
6551 - 6600	1261	1888	2243	2506	2756
6601 - 6650	1265	1892	2247	2510	2761
6651 - 6700	1269	1897	2251	2514	2765

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
6701 - 6750	1273	1901	2254	2518	2770
6751 - 6800	1277	1906	2258	2522	2774
6801 - 6850	1281	1910	2262	2526	2779
6851 - 6900	1285	1915	2265	2530	2784
6901 - 6950	1289	1921	2271	2536	2790
6951 - 7000	1295	1928	2278	2544	2799
7001 - 7050	1300	1935	2285	2553	2808
7051 - 7100	1306	1943	2293	2561	2817
7101 - 7150	1311	1950	2300	2569	2826
7151 - 7200	1317	1957	2308	2578	2835
7201 - 7250	1323	1964	2315	2586	2844
7251 - 7300	1328	1972	2322	2594	2853
7301 - 7350	1334	1979	2330	2602	2863
7351 - 7400	1339	1986	2337	2611	2872
7401 - 7450	1345	1994	2345	2620	2882
7451 - 7500	1353	2006	2358	2634	2897
7501 - 7550	1362	2017	2371	2648	2913
7551 - 7600	1370	2029	2384	2663	2929
7601 - 7650	1378	2041	2397	2677	2945
7651 - 7700	1387	2052	2410	2691	2961
7701 - 7750	1395	2064	2422	2706	2976
7751 - 7800	1403	2075	2435	2720	2992
7801 - 7850	1411	2087	2448	2735	3008
7851 - 7900	1420	2099	2461	2749	3024
7901 - 7950	1428	2110	2474	2763	3040
7951 - 8000	1436	2122	2487	2778	3055
8001 - 8050	1444	2133	2500	2792	3071
8051 - 8100	1453	2145	2512	2806	3087
8101 - 8150	1461	2157	2525	2821	3103
8151 - 8200	1469	2168	2538	2835	3119
8201 - 8250	1476	2179	2551	2849	3134
8251 - 8300	1482	2188	2564	2864	3150
8301 - 8350	1488	2198	2577	2878	3166
8351 - 8400	1494	2208	2590	2893	3182
8401 - 8450	1500	2218	2603	2907	3198
8451 - 8500	1506	2228	2616	2922	3214
8501 - 8550	1512	2238	2629	2936	3230
8551 - 8600	1518	2248	2642	2951	3246
8601 - 8650	1524	2258	2655	2965	3262
8651 - 8700	1530	2268	2667	2980	3278
8701 - 8750	1536	2278	2680	2994	3293
8751 - 8800	1542	2288	2693	3008	3309
8801 - 8850	1548	2298	2706	3023	3325
8851 - 8900	1554	2308	2719	3037	3341

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
8901 - 8950	1560	2318	2732	3052	3357
8951 - 9000	1566	2326	2742	3063	3370
9001 - 9050	1570	2333	2750	3071	3379
9051 - 9100	1575	2339	2757	3079	3387
9101 - 9150	1580	2346	2764	3087	3396
9151 - 9200	1584	2352	2771	3095	3405
9201 - 9250	1589	2359	2778	3103	3414
9251 - 9300	1594	2366	2786	3111	3423
9301 - 9350	1599	2372	2793	3120	3431
9351 - 9400	1603	2379	2800	3128	3440
9401 - 9450	1608	2385	2807	3136	3449
9451 - 9500	1613	2392	2814	3144	3458
9501 - 9550	1617	2398	2822	3152	3467
9551 - 9600	1622	2405	2829	3160	3476
9601 - 9650	1627	2411	2836	3168	3484
9651 - 9700	1632	2418	2843	3176	3493
9701 - 9750	1636	2425	2850	3184	3502
9751 - 9800	1643	2433	2859	3193	3512
9801 - 9850	1649	2441	2867	3202	3523
9851 - 9900	1655	2449	2875	3212	3533
9901 - 9950	1661	2457	2884	3221	3543
9951 - 10000	1667	2465	2892	3230	3553
10001 - 10050	1673	2473	2900	3239	3563
10051 - 10100	1679	2481	2908	3249	3574
10101 - 10150	1685	2489	2917	3258	3584
10151 - 10200	1691	2497	2925	3267	3594
10201 - 10250	1697	2505	2933	3277	3604
10251 - 10300	1703	2513	2942	3286	3614
10301 - 10350	1709	2521	2950	3295	3625
10351 - 10400	1715	2529	2958	3304	3635
10401 - 10450	1721	2537	2967	3314	3645
10451 - 10500	1727	2545	2975	3323	3655
10501 - 10550	1734	2554	2983	3332	3665
10551 - 10600	1740	2562	2991	3341	3676
10601 - 10650	1746	2570	3000	3351	3686
10651 - 10700	1752	2578	3008	3360	3696
10701 - 10750	1758	2586	3016	3369	3706
10751 - 10800	1762	2592	3022	3376	3713
10801 - 10850	1766	2597	3027	3381	3719
10851 - 10900	1770	2601	3032	3386	3725
10901 - 10950	1774	2606	3036	3391	3731
10951 - 11000	1778	2611	3041	3397	3736
11001 - 11050	1782	2616	3045	3402	3742
11051 - 11100	1786	2621	3050	3407	3748

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
11101 - 11150	1789	2626	3055	3412	3753
11151 - 11200	1793	2631	3059	3417	3759
11201 - 11250	1797	2635	3064	3422	3765
11251 - 11300	1801	2640	3069	3428	3770
11301 - 11350	1805	2645	3073	3433	3776
11351 - 11400	1809	2650	3078	3438	3782
11401 - 11450	1813	2655	3083	3443	3787
11451 - 11500	1816	2660	3087	3448	3793
11501 - 11550	1820	2665	3092	3454	3799
11551 - 11600	1824	2669	3096	3459	3805
11601 - 11650	1828	2674	3101	3464	3810
11651 - 11700	1832	2679	3106	3469	3816
11701 - 11750	1836	2684	3110	3474	3822
11751 - 11800	1840	2690	3116	3481	3829
11801 - 11850	1847	2700	3129	3495	3844
11851 - 11900	1854	2711	3141	3509	3860
11901 - 11950	1862	2722	3154	3523	3875
11951 - 12000	1869	2732	3166	3537	3890
12001 - 12050	1876	2743	3179	3551	3906
12051 - 12100	1883	2753	3191	3564	3921
12101 - 12150	1890	2764	3204	3578	3936
12151 - 12200	1897	2774	3216	3592	3951
12201 - 12250	1904	2785	3228	3606	3967
12251 - 12300	1912	2796	3241	3620	3982
12301 - 12350	1919	2806	3253	3634	3997
12351 - 12400	1926	2817	3266	3648	4013
12401 - 12450	1933	2827	3278	3662	4028
12451 - 12500	1940	2838	3291	3676	4043
12501 - 12550	1947	2849	3303	3690	4059
12551 - 12600	1954	2859	3316	3703	4074
12601 - 12650	1961	2870	3328	3717	4089
12651 - 12700	1969	2880	3340	3731	4104
12701 - 12750	1976	2891	3353	3745	4120
12751 - 12800	1983	2901	3365	3759	4135
12801 - 12850	1990	2912	3378	3773	4150
12851 - 12900	1997	2923	3390	3787	4166
12901 - 12950	2004	2933	3403	3801	4181
12951 - 13000	2011	2944	3415	3815	4196
13001 - 13050	2019	2954	3428	3829	4211
13051 - 13100	2026	2965	3440	3843	4227
13101 - 13150	2033	2975	3453	3856	4242
13151 - 13200	2040	2986	3465	3870	4257
13201 - 13250	2047	2997	3477	3884	4273
13251 - 13300	2054	3007	3490	3898	4288

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
13301 - 13350	2061	3016	3500	3909	4300
13351 - 13400	2066	3024	3508	3918	4310
13401 - 13450	2072	3031	3515	3927	4319
13451 - 13500	2078	3039	3523	3935	4329
13501 - 13550	2083	3046	3531	3944	4338
13551 - 13600	2089	3054	3539	3953	4348
13601 - 13650	2095	3061	3546	3961	4357
13651 - 13700	2100	3069	3554	3970	4367
13701 - 13750	2106	3076	3562	3978	4376
13751 - 13800	2112	3084	3569	3987	4386
13801 - 13850	2117	3091	3577	3996	4395
13851 - 13900	2123	3099	3585	4004	4405
13901 - 13950	2129	3106	3592	4013	4414
13951 - 14000	2135	3114	3600	4021	4424
14001 - 14050	2140	3121	3608	4030	4433
14051 - 14100	2146	3129	3616	4039	4442
14101 - 14150	2152	3137	3623	4047	4452
14151 - 14200	2157	3144	3631	4056	4461
14201 - 14250	2163	3152	3639	4064	4471
14251 - 14300	2169	3159	3646	4073	4480
14301 - 14350	2174	3167	3654	4082	4490
14351 - 14400	2180	3174	3662	4090	4499
14401 - 14450	2186	3182	3670	4099	4509
14451 - 14500	2191	3189	3677	4108	4518
14501 - 14550	2197	3197	3685	4116	4528
14551 - 14600	2203	3204	3693	4125	4537
14601 - 14650	2208	3212	3700	4133	4547
14651 - 14700	2214	3219	3708	4142	4556
14701 - 14750	2220	3227	3716	4151	4566
14751 - 14800	2226	3234	3724	4159	4575
14801 - 14850	2231	3242	3731	4168	4585
14851 - 14900	2237	3249	3739	4176	4594
14901 - 14950	2243	3257	3747	4185	4604
14951 - 15000	2248	3264	3754	4194	4613
15001 - 15050	2254	3272	3762	4202	4622
15051 - 15100	2260	3279	3770	4211	4632
15101 - 15150	2265	3287	3777	4219	4641
15151 - 15200	2271	3294	3785	4228	4651
15201 - 15250	2277	3302	3793	4237	4660
15251 - 15300	2282	3309	3801	4245	4670
15301 - 15350	2288	3317	3808	4254	4679
15351 - 15400	2293	3325	3818	4265	4691
15401 - 15450	2298	3334	3830	4278	4706
15451 - 15500	2303	3342	3841	4291	4720

Combined Adjusted Net Income		One Child	Two Children	Three Children	Four Children	Five or More Children
15501	-	15550	2308	3351	3853	4304
15551	-	15600	2313	3359	3865	4317
15601	-	15650	2318	3368	3876	4330
15651	-	15700	2323	3377	3888	4343
15701	-	15750	2328	3385	3899	4355
15751	-	15800	2333	3394	3911	4368
15801	-	15850	2338	3402	3922	4381
15851	-	15900	2343	3411	3934	4394
15901	-	15950	2348	3420	3946	4407
15951	-	16000	2353	3428	3957	4420
16001	-	16050	2358	3437	3969	4433
16051	-	16100	2363	3445	3980	4446
16101	-	16150	2368	3454	3992	4459
16151	-	16200	2373	3462	4004	4472
16201	-	16250	2378	3471	4015	4485
16251	-	16300	2383	3480	4027	4498
16301	-	16350	2388	3488	4038	4511
16351	-	16400	2393	3497	4050	4524
16401	-	16450	2398	3505	4061	4537
16451	-	16500	2403	3514	4073	4550
16501	-	16550	2408	3523	4085	4562
16551	-	16600	2413	3531	4096	4575
16601	-	16650	2418	3540	4108	4588
16651	-	16700	2423	3548	4119	4601
16701	-	16750	2428	3557	4131	4614
16751	-	16800	2433	3566	4142	4627
16801	-	16850	2438	3574	4154	4640
16851	-	16900	2443	3583	4166	4653
16901	-	16950	2448	3591	4177	4666
16951	-	17000	2453	3600	4189	4679
17001	-	17050	2458	3608	4200	4692
17051	-	17100	2463	3617	4212	4705
17101	-	17150	2468	3626	4224	4718
17151	-	17200	2473	3634	4235	4731
17201	-	17250	2478	3643	4247	4744
17251	-	17300	2483	3651	4258	4756
17301	-	17350	2488	3660	4270	4769
17351	-	17400	2493	3669	4281	4782
17401	-	17450	2498	3677	4293	4795
17451	-	17500	2503	3686	4305	4808
17501	-	17550	2508	3694	4316	4821
17551	-	17600	2513	3703	4328	4834
17601	-	17650	2518	3712	4339	4847
17651	-	17700	2523	3720	4351	4860
						5346

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
17701 - 17750	2528	3729	4363	4873	5360
17751 - 17800	2533	3737	4374	4886	5374
17801 - 17850	2538	3746	4386	4899	5389
17851 - 17900	2543	3754	4397	4912	5403
17901 - 17950	2548	3763	4409	4925	5417
17951 - 18000	2553	3772	4420	4938	5431
18001 - 18050	2558	3780	4432	4951	5446
18051 - 18100	2563	3789	4444	4963	5460
18101 - 18150	2568	3797	4455	4976	5474
18151 - 18200	2573	3806	4467	4989	5488
18201 - 18250	2578	3815	4478	5002	5502
18251 - 18300	2583	3823	4490	5015	5517
18301 - 18350	2588	3832	4501	5028	5531
18351 - 18400	2593	3840	4513	5041	5545
18401 - 18450	2598	3849	4524	5053	5559
18451 - 18500	2603	3856	4532	5063	5569
18501 - 18550	2609	3864	4541	5072	5579
18551 - 18600	2614	3871	4549	5081	5590
18601 - 18650	2619	3878	4558	5091	5600
18651 - 18700	2624	3886	4566	5100	5610
18701 - 18750	2629	3893	4574	5110	5621
18751 - 18800	2635	3901	4583	5119	5631
18801 - 18850	2640	3908	4591	5128	5641
18851 - 18900	2645	3916	4600	5138	5652
18901 - 18950	2650	3923	4608	5147	5662
18951 - 19000	2655	3930	4616	5156	5672
19001 - 19050	2661	3938	4625	5166	5682
19051 - 19100	2666	3945	4633	5175	5693
19101 - 19150	2671	3953	4642	5185	5703
19151 - 19200	2676	3960	4650	5194	5713
19201 - 19250	2681	3967	4658	5203	5724
19251 - 19300	2686	3975	4667	5213	5734
19301 - 19350	2692	3982	4675	5222	5744
19351 - 19400	2697	3990	4683	5231	5755
19401 - 19450	2702	3997	4692	5241	5765
19451 - 19500	2707	4005	4700	5250	5775
19501 - 19550	2712	4012	4709	5260	5786
19551 - 19600	2718	4019	4717	5269	5796
19601 - 19650	2723	4027	4725	5278	5806
19651 - 19700	2728	4034	4734	5288	5816
19701 - 19750	2733	4042	4742	5297	5827
19751 - 19800	2738	4049	4751	5306	5837
19801 - 19850	2744	4056	4759	5316	5847
19851 - 19900	2749	4064	4767	5325	5858

Combined Adjusted Net Income		One Child	Two Children	Three Children	Four Children	Five or More Children
19901	-	19950	2754	4071	4776	5335
19951	-	20000	2759	4079	4784	5344
20001	-	20050	2764	4086	4793	5353
20051	-	20100	2769	4094	4801	5363
20101	-	20150	2775	4101	4809	5372
20151	-	20200	2780	4108	4818	5381
20201	-	20250	2785	4116	4826	5391
20251	-	20300	2790	4123	4834	5400
20301	-	20350	2795	4131	4843	5410
20351	-	20400	2801	4138	4851	5419
20401	-	20450	2806	4145	4860	5428
20451	-	20500	2811	4153	4868	5438
20501	-	20550	2816	4160	4876	5447
20551	-	20600	2821	4168	4885	5456
20601	-	20650	2827	4175	4893	5466
20651	-	20700	2832	4183	4902	5475
20701	-	20750	2837	4190	4910	5484
20751	-	20800	2842	4197	4918	5494
20801	-	20850	2847	4205	4927	5503
20851	-	20900	2853	4212	4935	5513
20901	-	20950	2858	4220	4944	5522
20951	-	21000	2863	4227	4952	5531
21001	-	21050	2868	4234	4960	5541
21051	-	21100	2873	4242	4969	5550
21101	-	21150	2878	4249	4977	5559
21151	-	21200	2884	4257	4986	5569
21201	-	21250	2889	4264	4994	5578
21251	-	21300	2894	4272	5002	5588
21301	-	21350	2899	4279	5011	5597
21351	-	21400	2904	4286	5019	5606
21401	-	21450	2910	4294	5027	5616
21451	-	21500	2915	4301	5036	5625
21501	-	21550	2920	4309	5044	5634
21551	-	21600	2925	4316	5053	5644
21601	-	21650	2930	4323	5061	5653
21651	-	21700	2936	4331	5069	5663
21701	-	21750	2941	4338	5078	5672
21751	-	21800	2946	4346	5086	5681
21801	-	21850	2951	4353	5095	5691
21851	-	21900	2956	4361	5103	5700
21901	-	21950	2961	4368	5111	5709
21951	-	22000	2967	4375	5120	5719
22001	-	22050	2972	4383	5128	5728
22051	-	22100	2977	4390	5137	5738
						6311

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
22101 - 22150	2982	4398	5145	5747	6322
22151 - 22200	2987	4405	5153	5756	6332
22201 - 22250	2993	4412	5162	5766	6342
22251 - 22300	2998	4420	5170	5775	6352
22301 - 22350	3003	4427	5178	5784	6363
22351 - 22400	3008	4435	5187	5794	6373
22401 - 22450	3013	4442	5195	5803	6383
22451 - 22500	3019	4450	5204	5812	6394
22501 - 22550	3024	4457	5212	5822	6404
22551 - 22600	3029	4464	5220	5831	6414
22601 - 22650	3034	4472	5229	5841	6425
22651 - 22700	3039	4479	5237	5850	6435
22701 - 22750	3044	4487	5246	5859	6445
22751 - 22800	3050	4494	5254	5869	6456
22801 - 22850	3055	4501	5262	5878	6466
22851 - 22900	3060	4509	5271	5887	6476
22901 - 22950	3065	4516	5279	5897	6487
22951 - 23000	3070	4524	5288	5906	6497
23001 - 23050	3076	4531	5296	5916	6507
23051 - 23100	3081	4539	5304	5925	6517
23101 - 23150	3086	4546	5313	5934	6528
23151 - 23200	3091	4553	5321	5944	6538
23201 - 23250	3096	4561	5329	5953	6548
23251 - 23300	3102	4568	5338	5962	6559
23301 - 23350	3107	4576	5346	5972	6569
23351 - 23400	3112	4583	5355	5981	6579
23401 - 23450	3117	4590	5363	5991	6590
23451 - 23500	3122	4598	5371	6000	6600
23501 - 23550	3127	4605	5380	6009	6610
23551 - 23600	3133	4613	5388	6019	6621
23601 - 23650	3138	4620	5397	6028	6631
23651 - 23700	3143	4628	5405	6037	6641
23701 - 23750	3148	4635	5413	6047	6651
23751 - 23800	3153	4642	5422	6056	6662
23801 - 23850	3159	4650	5430	6066	6672
23851 - 23900	3164	4657	5439	6075	6682
23901 - 23950	3169	4665	5447	6084	6693
23951 - 24000	3174	4672	5455	6094	6703
24001 - 24050	3179	4679	5464	6103	6713
24051 - 24100	3185	4687	5472	6112	6724
24101 - 24150	3190	4694	5481	6122	6734
24151 - 24200	3195	4702	5489	6131	6744
24201 - 24250	3200	4709	5497	6140	6755
24251 - 24300	3205	4717	5506	6150	6765

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
24301 - 24350	3210	4724	5514	6159	6775
24351 - 24400	3216	4731	5522	6169	6785
24401 - 24450	3221	4739	5531	6178	6796
24451 - 24500	3226	4746	5539	6187	6806
24501 - 24550	3231	4754	5548	6197	6816
24551 - 24600	3236	4761	5556	6206	6827
24601 - 24650	3242	4769	5564	6215	6837
24651 - 24700	3247	4776	5573	6225	6847
24701 - 24750	3252	4783	5581	6234	6858
24751 - 24800	3257	4791	5590	6244	6868
24801 - 24850	3262	4798	5598	6253	6878
24851 - 24900	3268	4806	5606	6262	6889
24901 - 24950	3273	4813	5615	6272	6899
24951 - 25000	3278	4820	5623	6281	6909
25001 - 25050	3283	4828	5632	6290	6919
25051 - 25100	3288	4835	5640	6300	6930
25101 - 25150	3293	4843	5648	6309	6940
25151 - 25200	3299	4850	5657	6319	6950
25201 - 25250	3304	4858	5665	6328	6961
25251 - 25300	3309	4865	5673	6337	6971
25301 - 25350	3314	4872	5682	6347	6981
25351 - 25400	3319	4880	5690	6356	6992
25401 - 25450	3325	4887	5699	6365	7002
25451 - 25500	3330	4895	5707	6375	7012
25501 - 25550	3335	4902	5715	6384	7023
25551 - 25600	3340	4909	5724	6394	7033
25601 - 25650	3345	4917	5732	6403	7043
25651 - 25700	3351	4924	5741	6412	7053
25701 - 25750	3356	4932	5749	6422	7064
25751 - 25800	3361	4939	5757	6431	7074
25801 - 25850	3366	4947	5766	6440	7084
25851 - 25900	3371	4954	5774	6450	7095
25901 - 25950	3376	4961	5783	6459	7105
25951 - 26000	3382	4969	5791	6468	7115
26001 - 26050	3387	4976	5799	6478	7126
26051 - 26100	3392	4984	5808	6487	7136
26101 - 26150	3397	4991	5816	6497	7146
26151 - 26200	3402	4998	5825	6506	7157
26201 - 26250	3408	5006	5833	6515	7167
26251 - 26300	3413	5013	5841	6525	7177
26301 - 26350	3418	5021	5850	6534	7187
26351 - 26400	3423	5028	5858	6543	7198
26401 - 26450	3428	5036	5866	6553	7208
26451 - 26500	3434	5043	5875	6562	7218

Combined Adjusted Net Income		One Child	Two Children	Three Children	Four Children	Five or More Children
26501	-	26550	3436	5045	5878	6565
26551	-	26600	3437	5046	5879	6566
26601	-	26650	3438	5046	5879	6567
26651	-	26700	3439	5047	5880	6568
26701	-	26750	3440	5047	5881	6569
26751	-	26800	3441	5048	5882	6570
26801	-	26850	3442	5048	5883	6571
26851	-	26900	3443	5049	5884	6573
26901	-	26950	3444	5049	5885	6574
26951	-	27000	3445	5049	5886	6575
27001	-	27050	3446	5050	5887	6576
27051	-	27100	3447	5050	5888	6577
27101	-	27150	3448	5051	5889	6578
27151	-	27200	3449	5051	5890	6579
27201	-	27250	3450	5052	5891	6580
27251	-	27300	3452	5052	5891	6581
27301	-	27350	3453	5053	5892	6582
27351	-	27400	3454	5053	5893	6583
27401	-	27450	3455	5054	5894	6584
27451	-	27500	3456	5054	5895	6585
27501	-	27550	3457	5055	5896	6586
27551	-	27600	3458	5055	5897	6587
27601	-	27650	3459	5056	5898	6588
27651	-	27700	3460	5056	5899	6589
27701	-	27750	3461	5057	5900	6590
27751	-	27800	3462	5057	5901	6591
27801	-	27850	3463	5058	5902	6592
27851	-	27900	3464	5058	5903	6593
27901	-	27950	3465	5059	5903	6594
27951	-	28000	3466	5059	5904	6595
28001	-	28050	3467	5060	5905	6596
28051	-	28100	3468	5060	5906	6597
28101	-	28150	3469	5061	5907	6598
28151	-	28200	3471	5061	5908	6599
28201	-	28250	3472	5062	5909	6600
28251	-	28300	3473	5062	5910	6601
28301	-	28350	3474	5062	5911	6602
28351	-	28400	3475	5063	5912	6603
28401	-	28450	3476	5063	5913	6604
28451	-	28500	3477	5064	5914	6605
28501	-	28550	3478	5064	5914	6606
28551	-	28600	3479	5065	5915	6608
28601	-	28650	3480	5065	5916	6609
28651	-	28700	3481	5066	5917	6610

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five or More Children
28701 - 28750	3482	5066	5918	6611	7272
28751 - 28800	3483	5067	5919	6612	7273
28801 - 28850	3484	5067	5920	6613	7274
28851 - 28900	3485	5068	5921	6614	7275
28901 - 28950	3486	5068	5922	6615	7276
28951 - 29000	3487	5069	5923	6616	7277
29001 - 29050	3488	5069	5924	6617	7278
29051 - 29100	3490	5070	5925	6618	7280
29101 - 29150	3491	5070	5926	6619	7281
29151 - 29200	3492	5071	5926	6620	7282
29201 - 29250	3493	5071	5927	6621	7283
29251 - 29300	3494	5072	5928	6622	7284
29301 - 29350	3495	5072	5929	6623	7285
29351 - 29400	3496	5073	5930	6624	7286
29401 - 29450	3497	5073	5931	6625	7287
29451 - 29500	3498	5074	5932	6626	7289
29501 - 29550	3499	5074	5933	6627	7290
29551 - 29600	3500	5074	5934	6628	7291
29601 - 29650	3501	5075	5935	6629	7292
29651 - 29700	3502	5075	5936	6630	7293
29701 - 29750	3503	5076	5937	6631	7294
29751 - 29800	3504	5076	5938	6632	7295
29801 - 29850	3505	5077	5938	6633	7297
29851 - 29900	3506	5077	5939	6634	7298
29901 - 29950	3508	5078	5940	6635	7299
29951 - 30000	3509	5078	5941	6636	7300

GUIDELINE DEVIATION COMPARISONS

JUDICIAL DISTRICTS

CHILD SUPPORT SERVICES



Prepared by Child Support Services (CSS)

June 2024

Appendix I

Judicial District
Guideline Deviation Comparison

For child support obligations effective 6/1/2020 through and including 5/31/2024

JUDICIAL DISTRICT	PERCENT OF ORDERS DEVIATED – BY COURT ORDER TYPE FOR JUDICIAL DISTRICTS					
	Admin. Mod. (AM)	Admin. Orders (AO)	Admin. Paternity (AP)	Dissolution of Marriage (DM)	Judicial-Admin. Mod. (JM)	Judicial-Admin. Paternity (JP)
1 st	1/11 = 9.1%	30/1,866 = 1.6%	29/1,220 = 2.4%	135/1,360 = 9.9%	1/3 = 33.3%	4/69 = 5.8%
2 nd	0/5 = 0%	29/2,059 = 1.4%	38/1,008 = 3.8%	143/2,431 = 5.9%	0/1 = 0%	16/129 = 12.4%
3 rd	0/25 = 0%	29/1,647 = 1.8%	31/774 = 4.0%	163/1,791 = 9.1%	0/7 = 0%	7/172 = 4.1%
4 th	0/8 = 0%	29/1,025 = 2.8%	13/435 = 3.0%	97/900 = 10.8%	2/6 = 33.3%	6/51 = 11.8%
5 th	1/10 = 10.0%	36/3,010 = 1.2%	25/1,747 = 1.4%	302/4,854 = 6.2%	0/3 = 0%	1/28 = 3.6%
6 th	0/3 = 0%	65/1,665 = 3.9%	47/868 = 5.4%	239/1,640 = 14.6%	0/1 = 0%	4/22 = 18.2%
7 th	0/18 = 0%	24/1,805 = 1.3%	18/1,099 = 1.6%	89/1,513 = 5.9%	0/3 = 0%	1/50 = 2.0%
8 th	1/19 = 5.3%	26/1,624 = 1.6%	23/757 = 3.0%	118/1,510 = 7.8%	0/1 = 0%	1/36 = 2.8%
Statewide Average	3/99 = 3.0%	268/14,701 = 1.8%	224/7,908 = 2.8%	1,286/15,999 = 8.0%	3/25 = 12.0%	40/557 = 7.2%
2020 results	3/111 = 2.7%	378/22,448 = 1.7%	268/13,037 = 2.1%	1,085/17,984 = 6.0%	0/14 = 0%	17/434 = 3.9%

Appendix I

	Judicial – Admin. Orders (JR)	Registered Out of State Orders (RO)	URESA Non-Paternity (UN)	URESA Paternity (UP)	Total % of orders deviated for all order types
1 st	30/224 = 13.4%	0/1 = 0%	14/180 = 7.8%	3/224 = 1.3%	247/5,158 = 4.8%
2 nd	32/166 = 19.3%	0/1 = 0%	15/238 = 6.3%	3/184 = 1.6%	276/6,222 = 4.4%
3 rd	30/145 = 20.7%	0/1 = 0%	6/137 = 4.4%	5/173 = 2.9%	271/4,872 = 5.6%
4 th	26/72 = 36.1%	0/0 = 0%	7/80 = 8.8%	10/152 = 6.6%	190/2,729 = 7.0%
5 th	14/129 = 10.9%	0/1 = 0%	3/52 = 5.8%	3/308 = 1.0%	385/10,142 = 3.8%
6 th	63/250 = 25.2%	0/1 = 0%	2/63 = 3.2%	6/173 = 3.5%	426/4,686 = 9.1%
7 th	16/168 = 9.5%	0/2 = 0%	7/200 = 3.5%	4/388 = 1.0%	159/5,246 = 3.0%
8 th	17/143 = 11.9%	0/0 = 0%	15/183 = 8.2%	4/153 = 2.6%	205/4,426 = 4.6%
Statewide Average	228/1,297=17.6%	0/7 = 0%	69/1,133 = 6.1%	38/1,755= 2.2%	2,159/43,481 = 5.0%
2020 results	185/1,300 = 14.2%	0/7 = 0%	141/2,287 = 6.2%	70/2,418 = 2.9%	2,147/60,040= 3.6%

PERCENT OF ORDERS DEVIATED BY COURT ORDER TYPE FOR CSS OFFICES

CSS OFFICE	Admin. Mod. (AM)	Admin. Orders (AO)	Admin. Paternity (AP)	Dissolution of Marriage (DM)	Judicial-Admin. Mod. (JM)	Judicial-Admin. Paternity (JP)
Decorah	1/4 = 25.0%	11/560=2.0%	6/189 = 3.2%	68/667=10.2%	0/0 = 0%	2/23 = 8.7%
Mason City	0/5 = 0%	11/692 = 1.6%	7/330 = 2.1%	40/657 = 6.1%	0/0 = 0%	7/59 = 11.9%
Spencer	0/11 = 0%	10/560 = 1.8%	14/220 = 6.4%	70/698 = 10.0%	0/1 = 0%	3/43 = 7.0%
Sioux City	0/11 = 0%	19/1,100 = 1.7%	17/552 = 3.1%	91/1,122 = 8.1%	0/6 = 0%	4/129 = 3.1%
Ft. Dodge	0/2 = 0%	11/588 = 1.9%	13/285 = 4.6%	47/633 = 7.4%	0/0 = 0%	6/28 = 21.4%
Marshalltown	0/1 = 0%	6/518 = 1.2%	9/241 = 3.7%	34/602 = 5.6%	0/0 = 0%	2/42 = 4.8%
Waterloo	0/6 = 0%	16/1,058 = 1.5%	22/863 = 2.5%	75/728 = 10.3%	1/3 = 33.33%	2/46 = 4.3%
Dubuque	0/1 = 0%	10/659 = 1.5%	5/313 = 1.6%	37/400 = 9.3%	0/0 = 0%	0/4 = 0%
Davenport	0/11 = 0%	11/1,100 = 1.0%	10/734 = 1.4%	51/890 = 5.7%	0/3 = 0%	1/44 = 2.3%
Cedar Rapids	0/1 = 0%	47/1,138 = 4.1%	37/569 = 6.5%	162/1,068 = 15.2%	0/1 = 0%	2/15 = 13.3%
Des Moines	1/10 = 10%	36/2,871 = 1.3%	25/1,701 =1.5%	278/4,567 = 6.1%	0/4 = 0%	0/22 = 0%
Carroll	0/0 = 0%	0/0 = 0%	0/0 = 0%	0/0 = 0%	0/0 = 0%	0/0 = 0%
Council Bluffs	0/8 = 0%	27/1,136 = 2.4%	18/504 = 3.6%	108/1,138 = 9.5%	2/6 = 33.3%	8/59 = 13.6%

Appendix I

Creston	0/0 = 0%	5/285 = 1.8%	3/126 = 2.4%	26/453 = 5.7%	0/0 = 0%	0/4 = 0%
Ottumwa	0/3 = 0%	21/911 = 2.3%	15/347 = 4.3%	81/967 = 8.4%	0/1 = 0%	0/14 = 0%
Burlington	1/21 = 4.8%	8/933 = 0.9%	8/534 = 1.5%	51/758 = 6.7%	0/0 = 0%	1/17 = 5.9%
Clinton	0/4 = 0%	19/592 = 3.2%	15/400 = 3.8%	67/651 = 10.3%	0/0 = 0%	2/8 = 25%
Statewide Average	3/99 = 3.0%	268/14,701=1.8%	224/7,908 = 2.8%	1286/15,999 =8.0%	3/25 = 12.0%	40/557 = 7.2%
2020 results	3/111 = 2.7%	378/22,448=1.7%	268/13,037=2.1%	1,085/17,984=6.0%	0/14=0%	17/434=3.9%

PERCENT OF ORDERS DEVIATED BY COURT ORDER TYPE FOR CSS OFFICES

CSS OFFICE	Judicial - Admin. Orders (JR)	Registered Out of State Orders (RO)	URESA Non-Paternity (UN)	URESA Paternity (UP)	Total % of orders deviated for all order types
Decorah	14/91 = 15.4%	0/0 = 0%	2/16 = 12.5%	0/24 = 0%	104/1,574 = 6.6%
Mason City	5/24 = 20.8%	0/0 = 0%	6/126 = 4.8%	1/58 = 1.7%	77/1,951 = 3.9%
Spencer	12/42 = 28.6%	0/0 = 0%	3/59 = 5.1%	0/54 = 0%	112/1688 = 6.6%
Sioux City	18/103 = 17.5%	0/1 = 0%	3/77 = 3.9%	5/127 = 3.9%	157/3,228 = 4.9%
Ft. Dodge	11/46 = 23.9%	0/0 = 0%	5/77 = 6.5%	1/67 = 1.5%	94/1,726 = 5.4%
Marshalltown	10/95 = 10.5%	0/0 = 0%	0/13 = 0%	0/11 = 0%	61/1523 = 4.0%
Waterloo	17/138 = 12.3%	0/0 = 0%	12/112 = 10.7%	3/164 = 1.8%	148/3118 = 4.7%
Dubuque	12/60 = 20%	0/1 = 0%	5/96 = 5.2%	0/59 = 0%	69/1593 = 4.3%
Davenport	13/101 = 12.9%	0/2 = 0%	3/117 = 2.6%	4/306 = 1.3%	93/3,308 = 2.8%
Cedar Rapids	43/171 = 25.1%	0/0 = 0%	1/34 = 2.9%	5/117 = 4.3%	297/3,114 = 9.5%
Des Moines	13/109 = 11.9%	0/2 = 0%	2/32 = 6.3%	2/288 = 0.7%	357/9,606 = 3.7%
Carroll	0/0 = 0%	0/0 = 0%	0/0 = 0%	0/0 = 0%	0/0 = 0%
Council Bluffs	30/83 = 36.1%	0/0 = 0%	7/96 = 7.3%	11/166 = 6.6%	211/3196 = 6.6%
Creston	0/8 = 0%	0/0 = 0%	0/9 = 0%	0/30 = 0%	34/915 = 3.7%
Ottumwa	13/100 = 13%	0/0 = 0%	8/79 = 10.1%	4/94 = 4.3%	142/2,516 = 5.6%
Burlington	6/52 = 11.5%	0/0 = 0%	9/151 = 6.0%	1/91 = 1.1%	85/2,557 = 3.3%
Clinton	11/74 = 14.9%	0/1 = 0%	3/39 = 7.7%	1/99 = 1.0%	118/1,868 = 6.3%
Statewide Average	228/1,297 = 17.6%	0/7 = 0%	69/1,133 = 6.1%	38/1,755 = 2.2%	2,159/43,481 = 5.0%
2020 results	185/1,300 = 14.2%	0/7 = 0%	141/2,287 = 6.2%	70/2,418 = 2.9%	2,147/60,040 = 3.6%

Deviation Requested By	Deviation Reason Code	Total Number of Deviations per Reason
Iowa Court	1	55
	2	28
	3	17
	4	1
	5	14
	6	0
	7	3
	8	1
	9	8
	10	0
	11	73
	12	9
	13	2
	14	0
	15	2
	16	1
	17	289
	18	3
	19	5
	20	0
	21	1
	22	3
	23	0
	24	0
	25	0
	26	14
	27	0
	28	30
	29	38
	53	0
	55	0
	56	3
	70	8
	71	0
	99	585
CSS	1	1
	2	1
	3	0
	4	1
	5	0
	6	0

	7	0
	8	0
	9	0
	10	0
	11	3
	12	0
	13	1
	14	0
	15	0
	16	0
	17	9
	18	0
	19	0
	20	0
	21	1
	22	0
	23	0
	24	1
	25	0
	26	0
	27	0
	28	1
	29	0
	53	0
	55	0
	56	0
	70	13
	71	0
	99	17
Out of State court	1	0
	2	0
	3	0
	4	1
	5	0
	6	0
	7	0
	8	0
	9	0
	10	0
	11	0
	12	0
	13	0
	14	0
	15	0

	16	0
	17	1
	18	0
	19	0
	20	0
	21	0
	22	0
	23	0
	24	0
	25	0
	26	0
	27	0
	28	0
	29	0
	53	0
	55	0
	56	0
	70	1
	71	0
	99	1
Out of State IV-D Agency	1	0
	2	0
	3	0
	4	0
	5	0
	6	0
	7	0
	8	0
	9	0
	10	0
	11	0
	12	0
	13	0
	14	0
	15	0
	16	0
	17	0
	18	0
	19	0
	20	0
	21	0
	22	0
	23	0
	24	0

	25	0
	26	0
	27	0
	28	0
	29	0
	53	0
	55	0
	56	0
	70	0
	71	0
	99	0
Parties agree	1	18
	2	8
	3	2
	4	2
	5	0
	6	0
	7	2
	8	0
	9	0
	10	0
	11	22
	12	6
	13	1
	14	4
	15	2
	16	0
	17	487
	18	0
	19	0
	20	0
	21	1
	22	0
	23	0
	24	0
	25	0
	26	3
	27	0
	28	10
	29	8
	53	0
	55	0
	56	1
	70	0

	71	0
	99	343
Other	1	1
	2	0
	3	0
	4	0
	5	0
	6	1
	7	0
	8	0
	9	0
	10	0
	11	2
	12	0
	13	0
	14	0
	15	0
	16	0
	17	0
	18	0
	19	1
	20	0
	21	0
	22	0
	23	0
	24	0
	25	0
	26	0
	27	0
	28	1
	29	0
	53	0
	54	1
	55	0
	56	0
	70	1
	71	0
	99	11

REASON: This entry records the reason for the deviation from the guidelines.

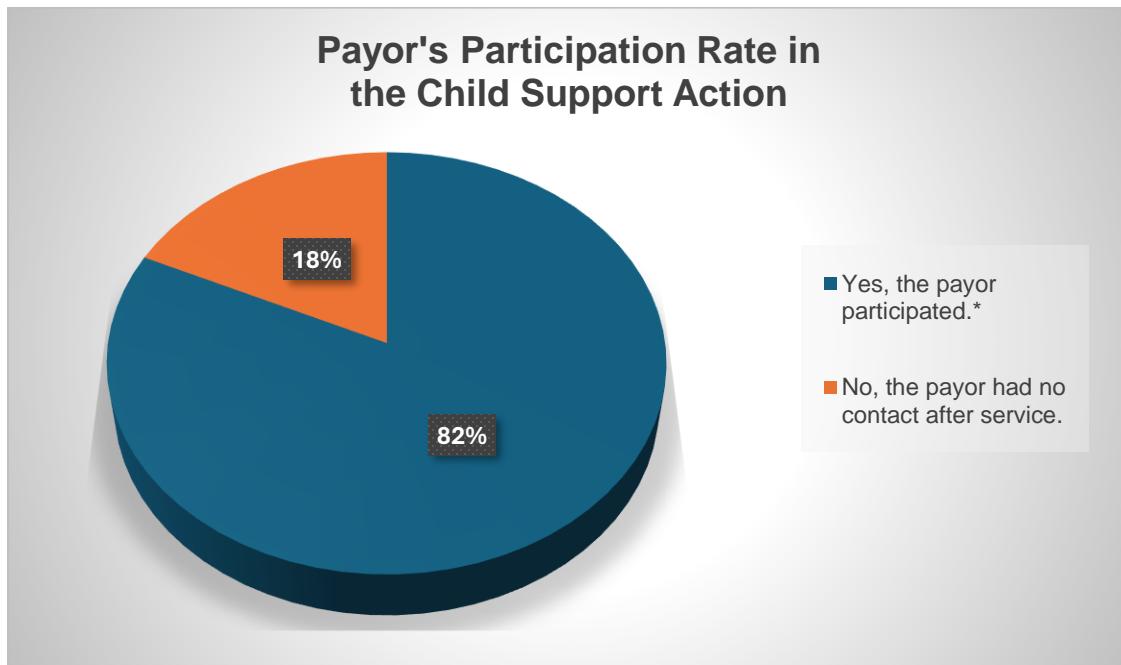
1	Payor is unemployed or under-employed.
2	Payee is unemployed or under-employed.
3	Payor has excessive health care costs.
4	Payee has excessive health care costs.
5	Payor has multiple families in addition to QADD.
6	Payee has multiple families in addition to QADD.
7	Payor is making house payment.
8	Payee is making house payment.
9	Payor is paying off large debt.
10	Payee is paying off large debt.
11	Other expenses are considered for the payor.
12	Other expenses are considered for the payee.
13	Payor is enrolled in school.
14	Payee is enrolled in school.
15	Payor is or was in a prison or halfway house.
16	Payee is or was in a prison or halfway house.
17	Stipulated by both parties.
18	Payor receives Social Security disability.
19	Payee receives Social Security disability.
20	Payor receives public assistance.
21	Payee receives public assistance.
22	Payor health insurance premium is excessive.
23	Payee health insurance premium is excessive.
24	Protracted litigation.
25	Out-of-state order uses higher or lower amounts.
26	Hardship to obligor (unspecified).
27	Payor is a minor and amount is set by law.
28	Unknown, worker unable to identify why court deviated.
29	Child Care Expenses
50	Foster care, no longer used
51	Foster care, no longer used
52	Foster care, no longer used
53	Foster care – Limited to MR Cap
54	Foster care – Assessing up to Cost of Care
55	Foster care, standard 30% deviation.
56	Foster care, obligor has additional dependents.
70	Based on FIP expended (no reconciliation).
71	Based on FIP expended (reconciliation).
99	Other.



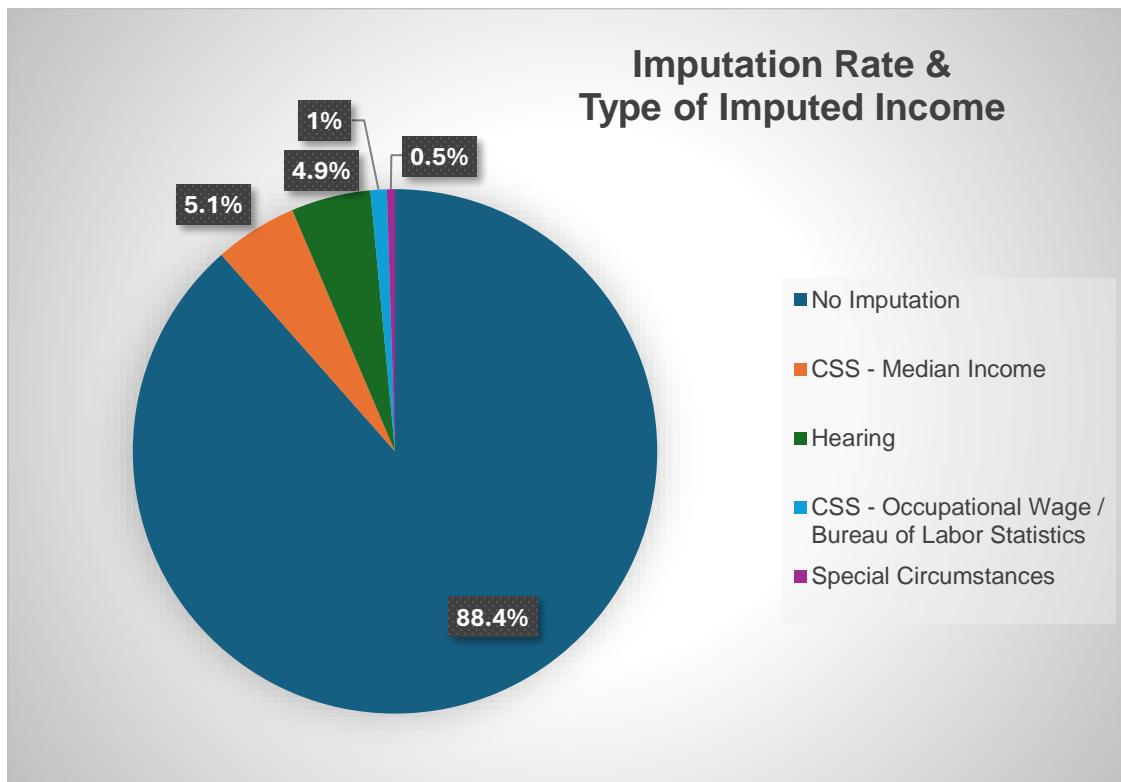
2024 Child Support Guidelines Quadrennial Review

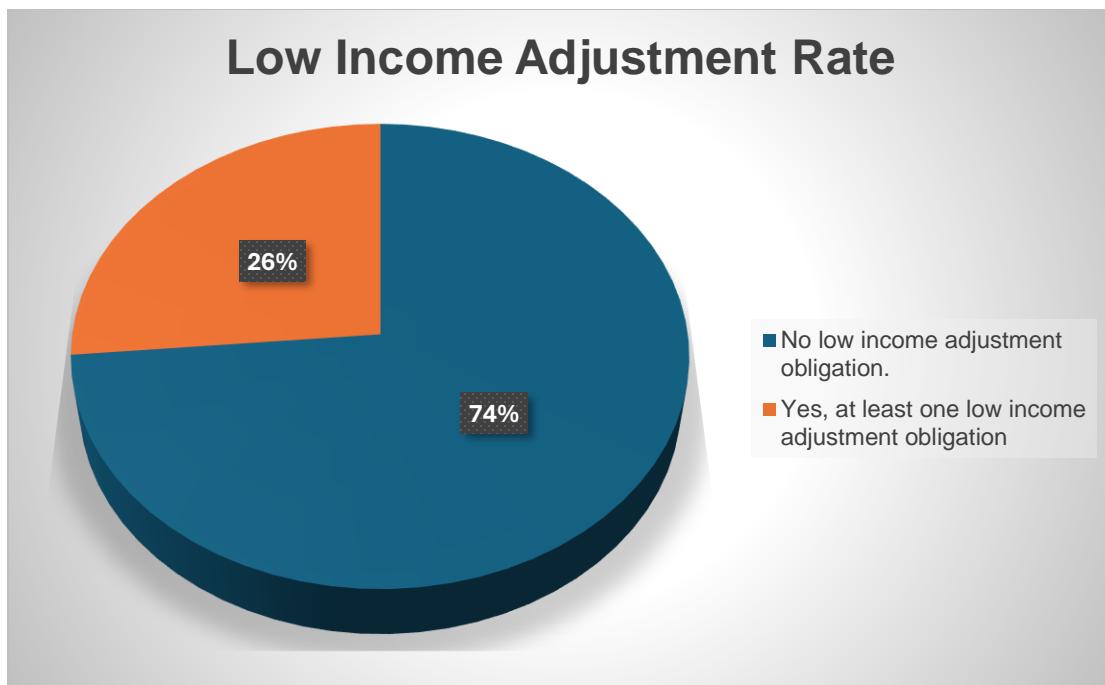
Child Support Services (CSS) Case Data Analysis - 45 C.F.R. § 302.56(h)(2)

A. IV-D Caseload – Characteristics of Child Support Orders Entered from September 2021 through May 2024

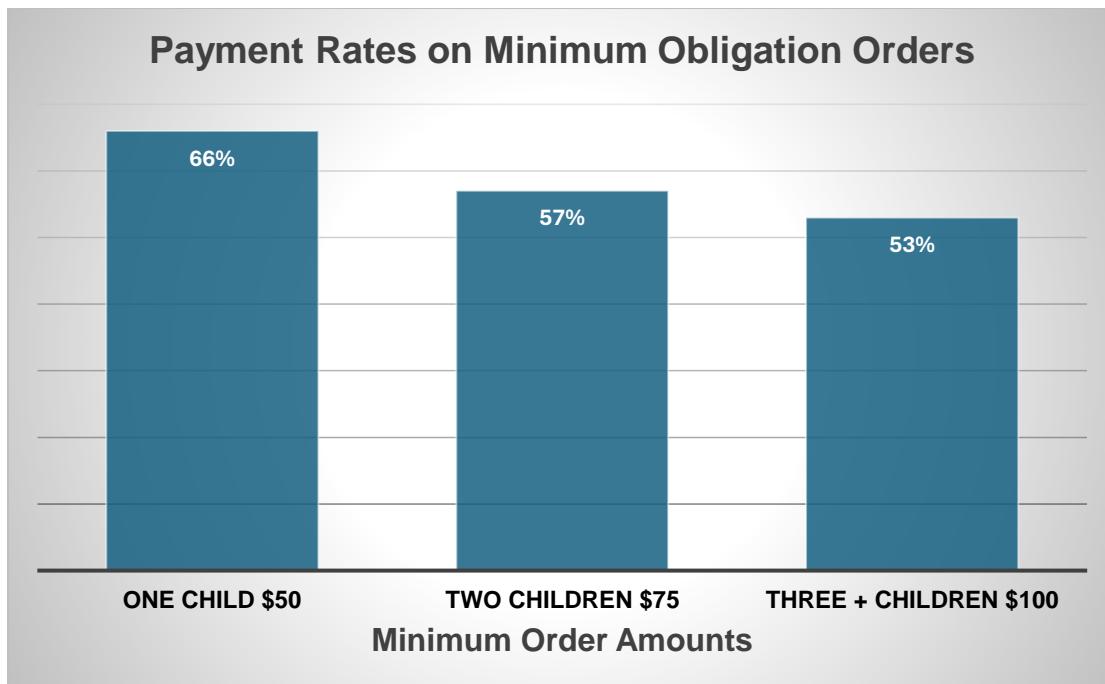


*Participation includes contact by phone, appearing by attorney, returning financial information, providing documents to the court, stipulating to the order, emails or contacts made in person.





B. Payment Rates on Minimum Obligation Orders Entered From September 2021 Through August 2024

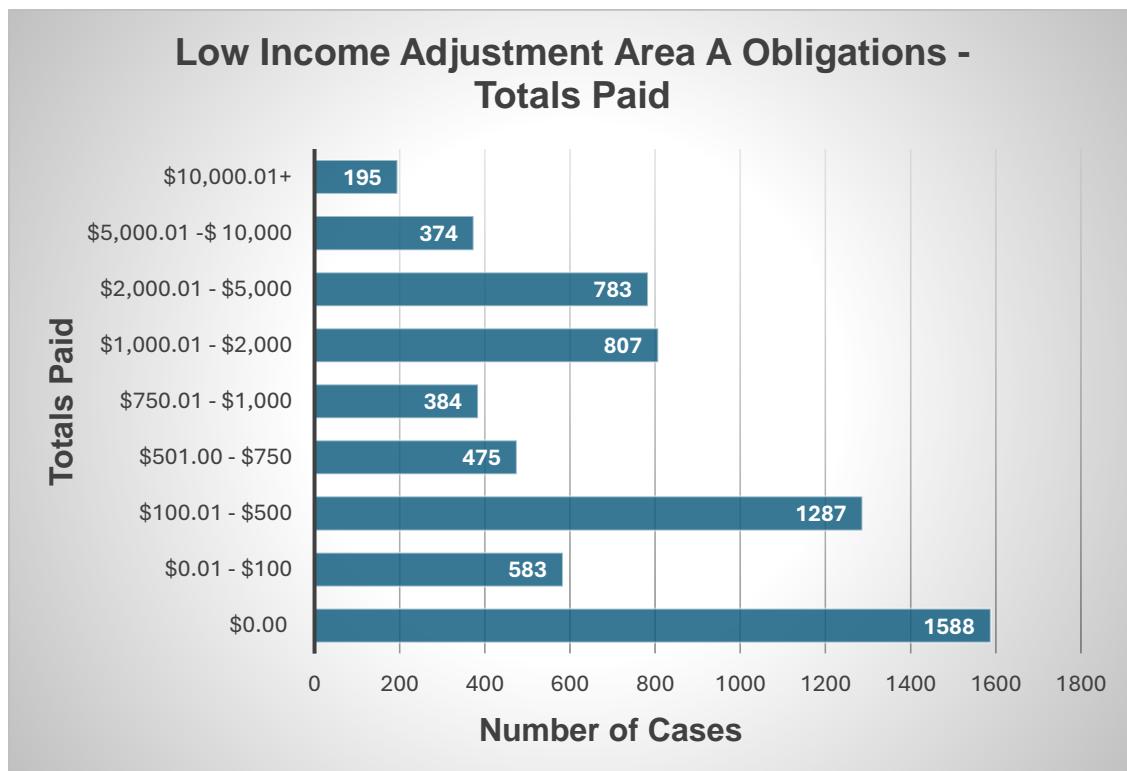


C. Minimum Obligation Cases with Multiple Obligations* Entered From September 2021 Through August 2024

Minimum Monthly Obligation Amount	Cases with 1 obligation	Cases with 2 obligations	Cases with 3 obligations	Cases with 4 obligations
\$50	2,105	84	7	1
\$75	576	20	0	0
\$100	296	19	4	0

*Note – the data only includes cases with more than one child support or cash medical support obligations that were entered and effective between September 2021 and August 2024. Alimony or other types of judgments are not included.

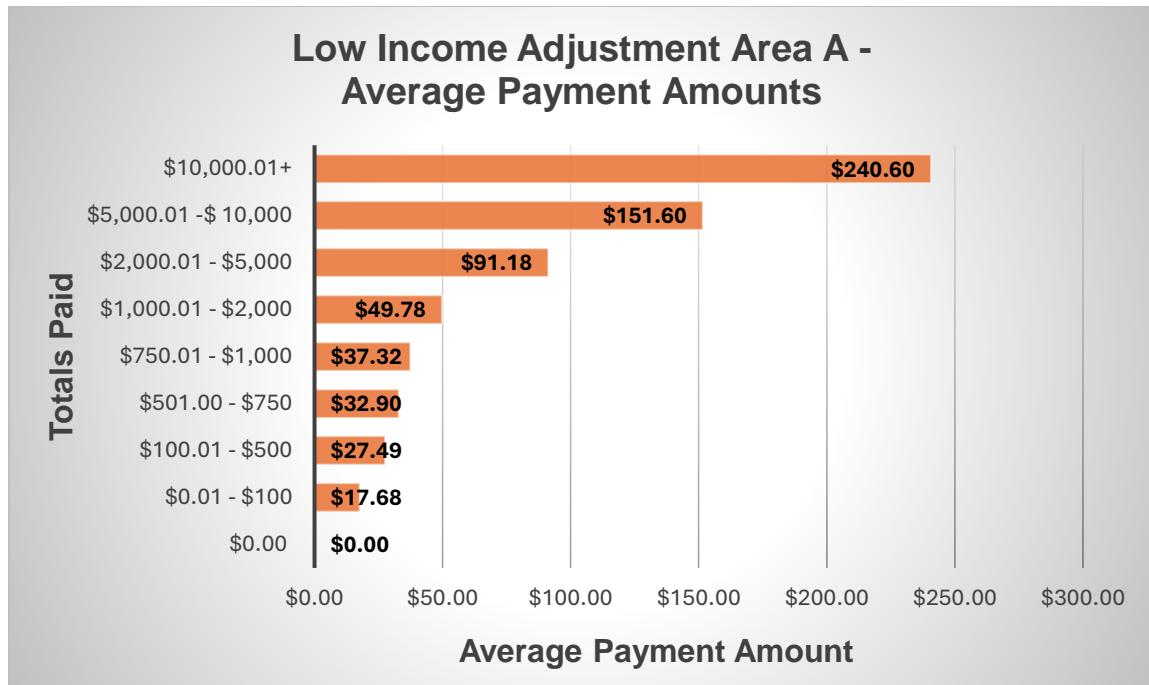
D. Totals Paid on Low-Income Adjustment Area A Obligations Entered From September 2021 - August 2024



NOTE: For purposes of the payment data in this report, CSS only considered payments made via cooperative payment methods. For example, payments made via income withholding (of wages or unemployment), voluntary payments made to the clerk of court, credit/debit card payments, etc.

Other collections may have come in on the case, via other enforcement methods where the payor is not actively and willingly sending the payment to CSS. For example, federal or state tax offsets, state debtor offsets, levies, etc.

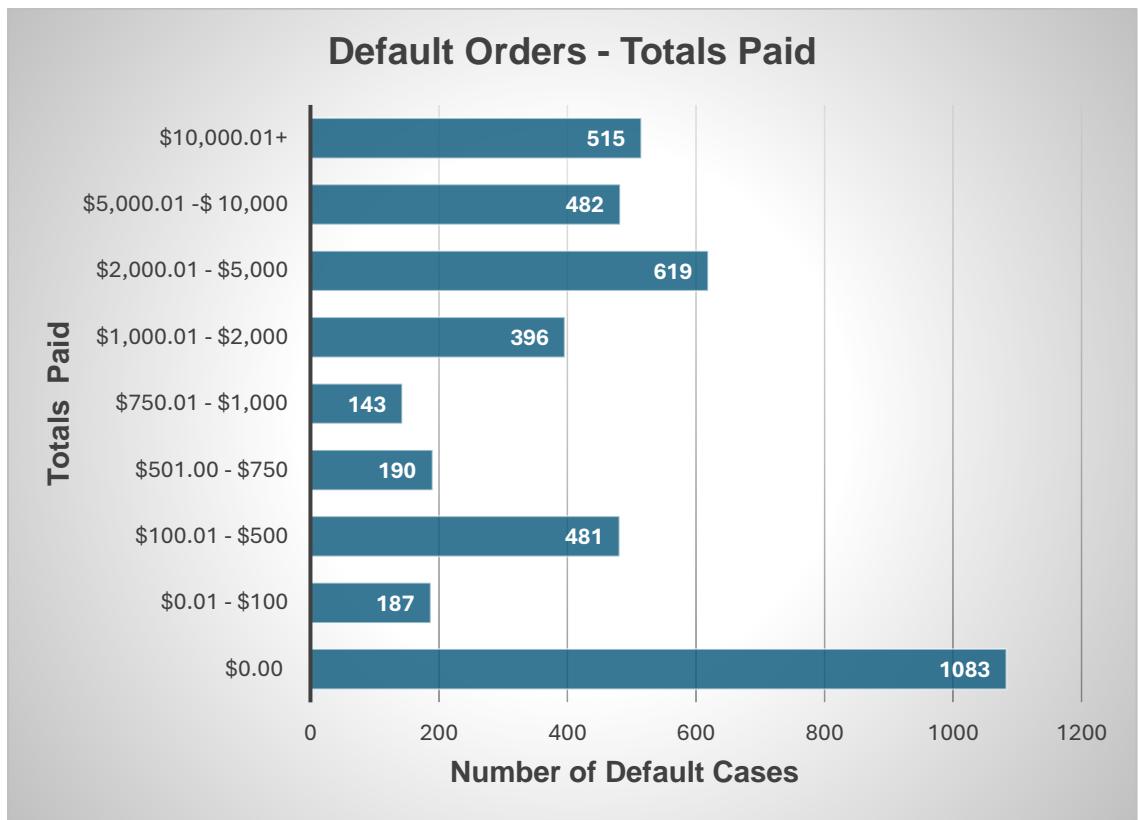
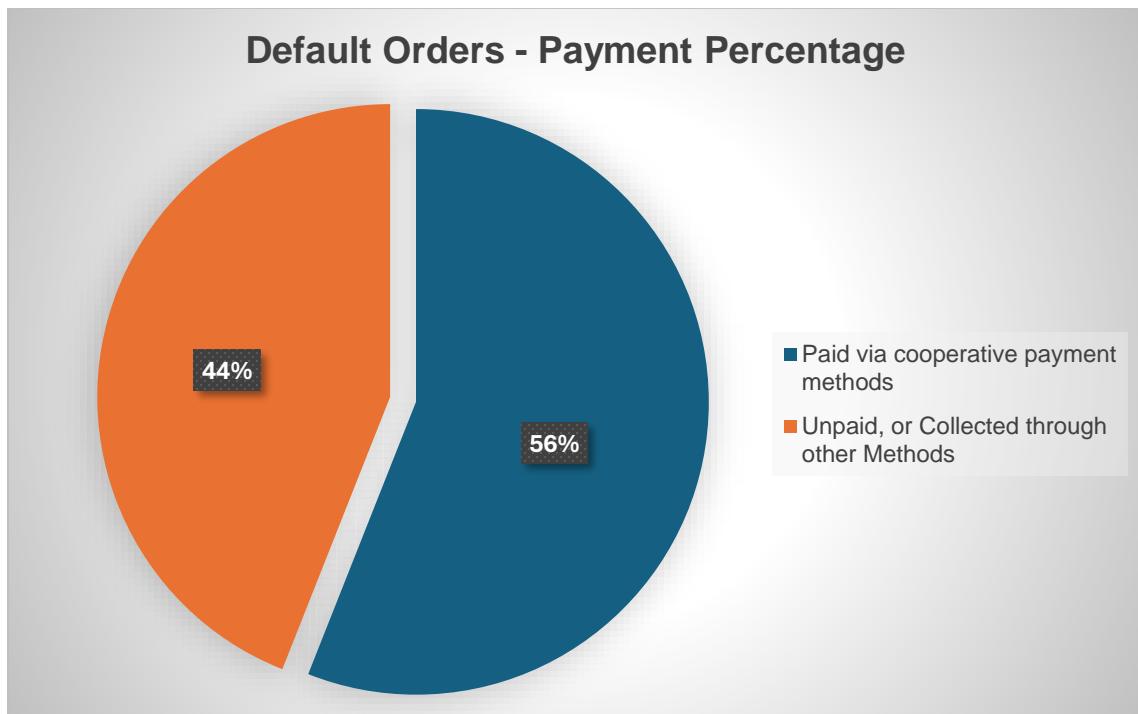
E. Payment Information - Low-Income Adjustment Area A Obligations
Entered From September 2021 - August 2024

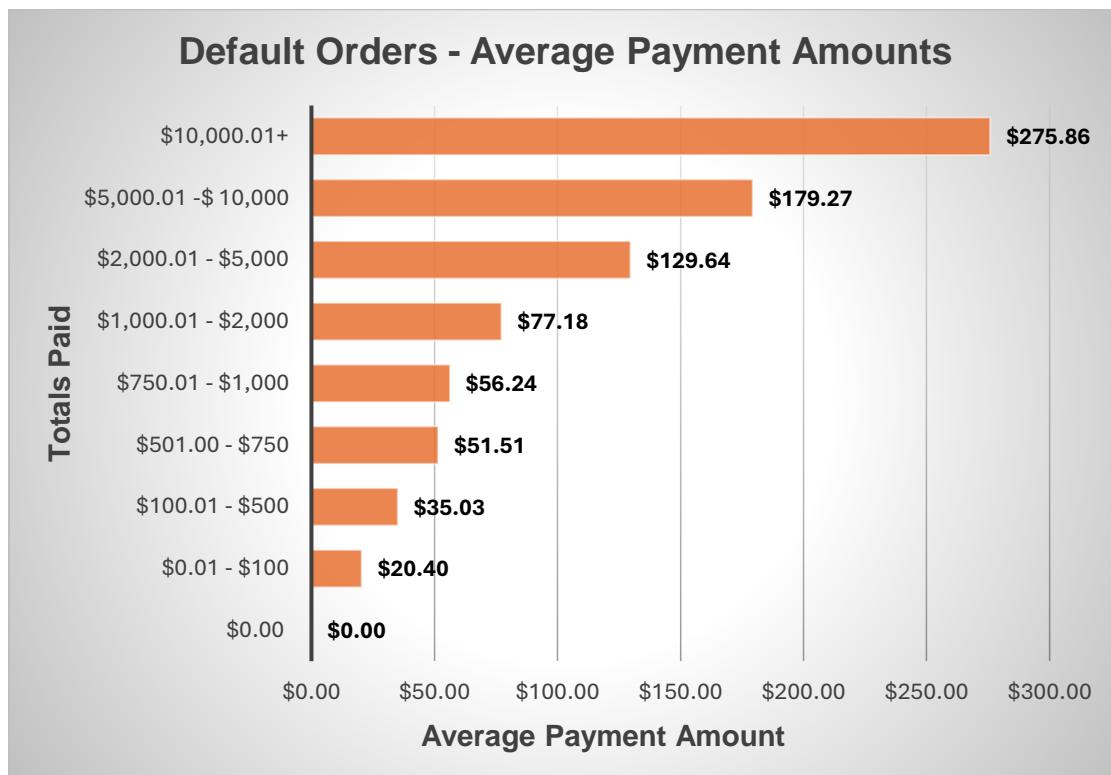


Totals Paid from 9-1-21 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	1588	35	\$0.00*
\$0.01 - \$100	583	1,660	\$17.68
\$100.01 - \$500	1287	13,073	\$27.49
\$501.00 - \$750	475	8,910	\$32.90
\$750.01 - \$1,000	384	8,932	\$37.32
\$1,000.01 - \$2,000	807	22,781	\$49.78
\$2,000.01 - \$5,000	783	27,079	\$91.18
\$5,000.01 - \$10,000	374	17,667	\$151.60
\$10,000.01+	195	12,780	\$240.60
Total Cases	6476	112,917	

*Bank Returned Items (BRI) and payment adjustments resulted in \$0.00 paid.

F. Payment Information - Default Orders Entered From September 2021 - August 2024

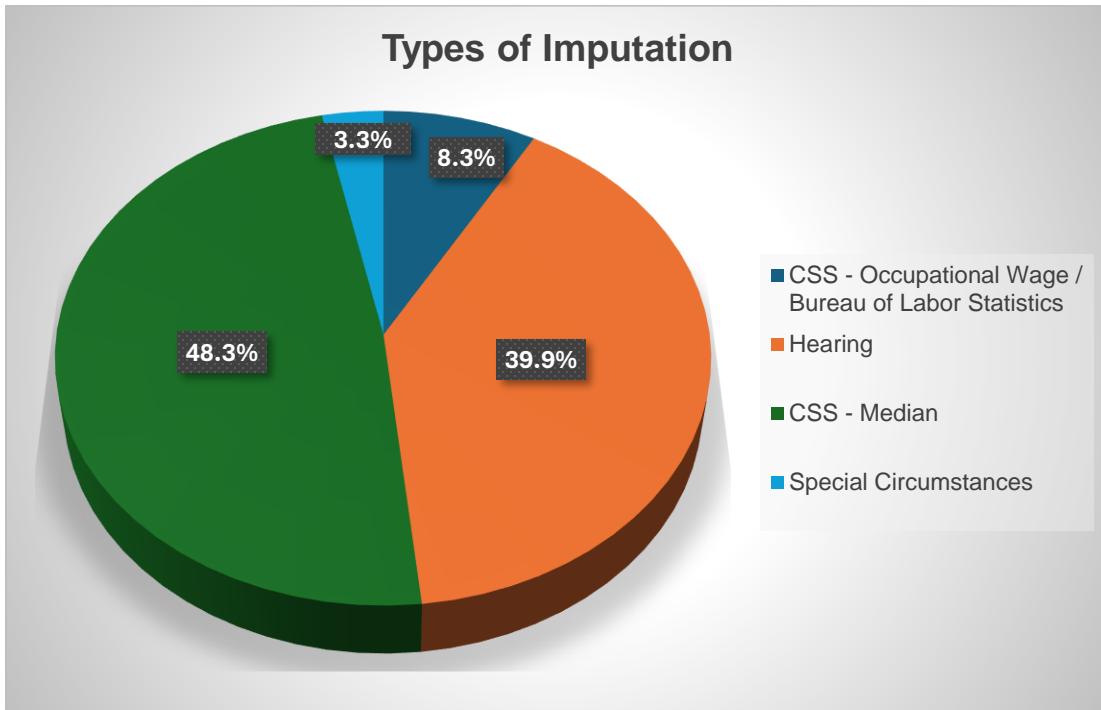




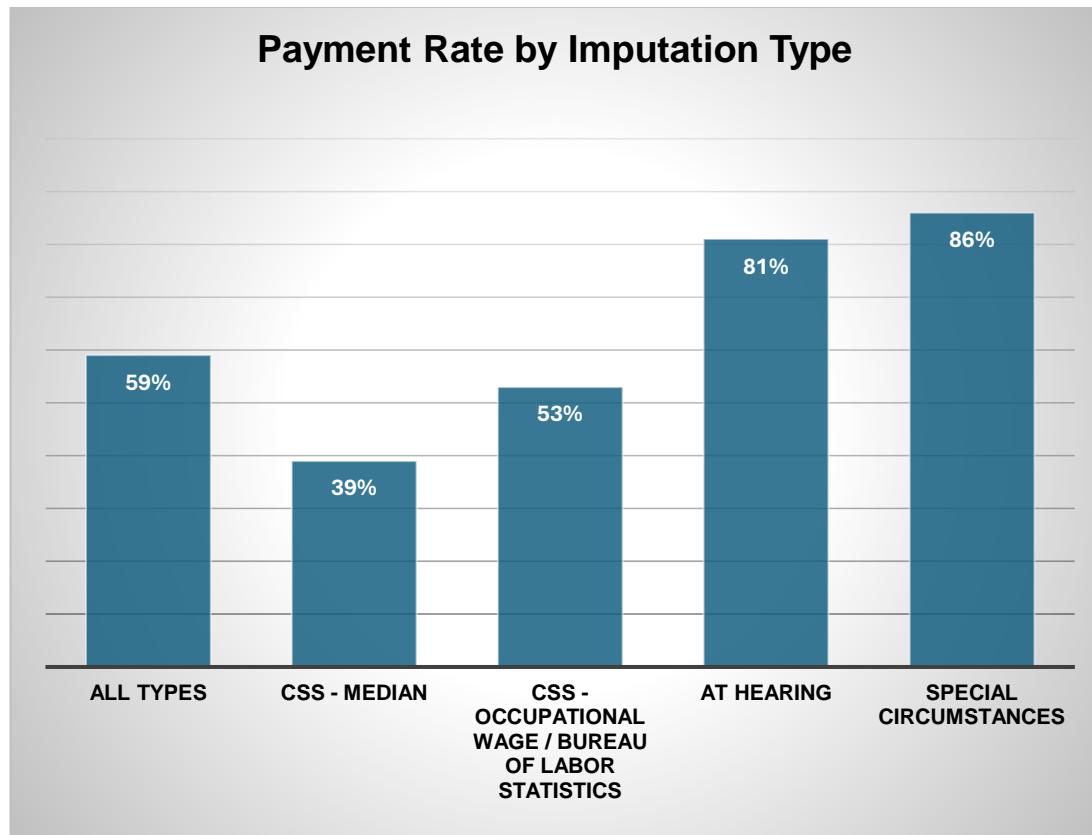
Totals Paid from 9-1-21 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	1083	10	\$0.00*
\$0.01 - \$100	187	446	\$20.40
\$100.01 - \$500	481	3,906	\$35.03
\$501.00 - \$750	190	2,280	\$51.51
\$750.01 - \$1,000	143	2,203	\$56.24
\$1,000.01 - \$2,000	396	7,514	\$77.18
\$2,000.01 - \$5,000	619	15,615	\$129.64
\$5,000.01 - \$10,000	482	19,268	\$179.27
\$10,000.01+	515	34,242	\$275.86
Total Cases	4096	85,484	

*Bank Returned Items (BRI) and payment adjustments resulted in \$0.00 paid.

G. Imputed Income Data



Types of Imputation	Total	% of Imputed
CSS - Occupational Wage / Bureau of Labor Statistics	218	8.3%
Hearing	1,042	39.9%
CSS - Median	1,263	48.3%
Special Circumstances	87	3.3%



CSS - Median Income

Totals Paid from 9-1-24 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	494	10	\$0.00
\$0.01 - \$100	44	73	\$27.85
\$100.01 - \$500	134	734	\$53.93
\$501.00 - \$750	71	577	\$75.30
\$750.01 - \$1,000	43	397	\$93.54
\$1,000.01 - \$2,000	120	1,773	\$98.80
\$2,000.01 - \$5,000	204	5,723	\$119.03
\$5,000.01 - \$10,000	117	5,952	\$136.31
\$10,000.01+	36	2,416	\$246.14
Total Cases	1,263	17,655	

CSS - Occupational Wage / Bureau of Labor Statistics

Totals Paid from 9-1-24 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	64	0	\$0.00
\$0.01 - \$100	5	15	\$12.82
\$100.01 - \$500	14	67	\$52.55
\$501.00 - \$750	6	60	\$67.69
\$750.01 - \$1,000	7	18	\$349.52
\$1,000.01 - \$2,000	18	224	\$117.41
\$2,000.01 - \$5,000	34	955	\$117.31
\$5,000.01 - \$10,000	26	762	\$241.36
\$10,000.01+	44	2,531	\$339.37
Total Cases	218	4,632	

Hearing

Totals Paid from 9-1-24 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	110	0	\$0.00
\$0.01 - \$100	28	48	\$28.98
\$100.01 - \$500	72	345	\$58.08
\$501.00 - \$750	30	298	\$63.44
\$750.01 - \$1,000	31	324	\$84.11
\$1,000.01 - \$2,000	112	1,817	\$89.28
\$2,000.01 - \$5,000	212	5,390	\$133.36
\$5,000.01 - \$10,000	196	7,910	\$180.29
\$10,000.01+	251	16,272	\$303.92
Total Cases	1,042	32,404	

Special Circumstances

Totals Paid from 9-1-24 to 8-31-24	Number of Cases	Total Payments Made	Average Payment Amount
\$0.00	0	18	\$0.00
\$0.01 - \$100	2	2	\$37.04
\$100.01 - \$500	5	57	\$23.72
\$501.00 - \$750	2	26	\$46.39
\$750.01 - \$1,000	4	61	\$56.04
\$1,000.01 - \$2,000	8	153	\$86.67
\$2,000.01 - \$5,000	13	366	\$116.86
\$5,000.01 - \$10,000	8	412	\$141.38
\$10,000.01+	30	2,067	\$323.84
Total Cases	72	3,162	

H. Rate of CSS Median Income Use

CSS determines statewide median income amounts for payees and payors each year based on income data from CSS calculations from the prior year. CSS staff use median income when:

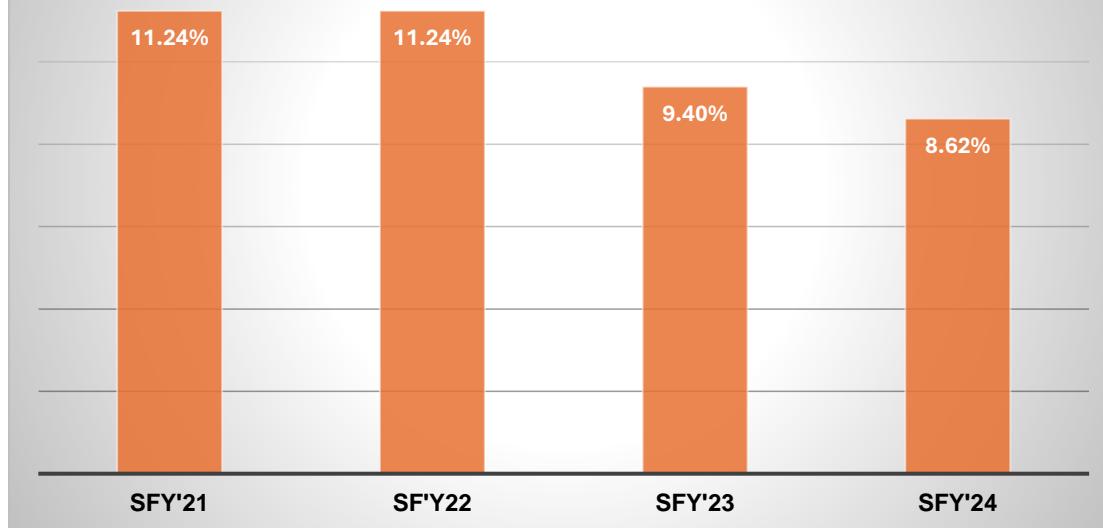
- There is no proof of current income information from a party, employer, or other CSS source,
- The occupation of the payor is unknown, and
- The available income information, if any, is more than one year old.

When a parent resides in Iowa, staff use an adjusted median income amount for the parent's location based on Iowa Workforce Development regional income data. When a parent resides in another state, the District of Columbia, or Puerto Rico, staff use an adjusted median income amount for the parent's location based on information from the federal government.

CSS Statewide Payor Median Income Amounts by Calendar Year

Calendar Year 2019 = \$1,718	Calendar Year 2022 = \$1,928
Calendar Year 2020 = \$1,810	Calendar Year 2023 = \$2,252
Calendar Year 2021 = \$1,853	Calendar Year 2024 = \$2,688

CSS 252C & 252F Actions - Use of CSS Payor Median Income



CSS Establishment Actions	SFY'21	SFY'22	SFY'23	SFY'24
Total Cases with Guideline Calculation	3,156	2,491	2,552	2,331
% with Median Income Source	11.24%	11.24%	9.40%	8.62%

CSS Modification Actions - Use of CSS Payor Median Income



CSS Modification Actions	SFY'21	SFY'22	SFY'23	SFY'24
Total Cases with Guideline Calculation	2,732	2,242	2,386	2,324
% with Median Income Source	5.60%	5.70%	4.98%	4.25%

G. Payors with Multiple IV-D Cases & At Least One Minor Child on the Case

All cases are:

- Active and not in the process of closing,
- Include at least one minor child, and
- Billing current support or have no support order.

We used the payor's Social Security Number (SSN) to identify payors with more than one case.

Category	Total	%
1 – Payors With One Case	65,665	88.4%
2 – Payors with Two Cases	7,169	9.7%
3 – Payors with Three Cases	1,125	1.5%
4 – Payors with Four Cases	225	0.3%
5 – Payors with Five Cases	64	0.1%
6 – Payors with Six Cases	23	.0%
7 – Payors with Seven Cases	4	.0%
8 – Payors with Eight Cases	1	.0%
9 – Payors with Nine Cases	2	.0%
10 – Payors with Ten Cases	1	.0%
1,643 – Payors with No SSN*	1	.0%
Total Payors	74,280	100.00%

*Total Payors deduplicated + Payors with No SSN Cases = 75,922

CURRENT RULE 9.11A (Variance)

Rule 9.11A Variance for child care expenses. Because the cost of child care is not included in the economic data used to establish the support amounts in the Schedule of Basic Support Obligations, the custodial parent's child care expenses constitute grounds for requesting an upward variance from the amount of child support that would result from application of the guidelines. If a party requests a variance under this rule, the court must first determine the amount of the custodial parent's child care expenses and then determine the amount of the variance, if any. A variance for child care expenses should be liberally granted and must be supported by written findings in accordance with rule 9.11.

9.11A(1) "Child care expenses" means actual, annualized child care expenses the custodial parent pays for the child(ren) in the pending matter that are reasonably necessary to enable the parent to be employed, attend education or training activities, or conduct a job search, less any third party reimbursements and any anticipated child care tax credits.

9.11A(2) There is a rebuttable presumption that there will be no variance for child care expenses attributable to a child who has reached the age of 13 years old.

9.11A(3) In determining the amount of the variance, the court may consider each parent's proportional share of income. The amount of the child care expense variance allowed should not exceed the noncustodial parent's proportional share of income. The support order must specify the amount of the basic support obligation calculated before the child care expense variance, the amount of the child care expense variance allowed, the combined amount of the basic support obligation and the child care expense variance, and when the child care expense variance will end. Absent compelling circumstances, the child care expense variance should not extend beyond the time when there are no longer any children under the age of 13 who are subject to the support order. When a child care expense variance ends pursuant to the terms of the support order, support will automatically adjust to the amount of the basic support obligation without a child care expense variance.

PROPOSED Rule 9.11A (Add-on)

Rule 9.11A Add-on for child care expenses. Because the cost of child care is not included in the economic data used to establish the support amounts in the Schedule of Basic Support Obligations, this rule will apply when determining the child care add-on, if any, to the guideline amount of child support to account for the noncustodial parent's share of the child care expenses incurred by the custodial parent.

9.11A(1) Child care expenses. For purposes of this rule, "child care expenses" means actual, annualized child care expenses the custodial parent pays for the child(ren) in the pending matter, excluding any third party reimbursements and reduced by estimated state and federal child care tax credits, that are reasonably necessary to enable the parent to be employed, attend education or training activities, or conduct a job search.

a. State and federal child care credits for the children in the pending matter will be estimated at 25% of the actual child care expenses incurred by the custodial parent, up to the maximum expense limitation under federal law.

b. Because child care tax credits are inapplicable or nominal for low-income taxpayers, no estimated child care tax credit will be deducted for a custodial parent who has gross monthly income less than the following amounts, based on the number of children in the pending matter: \$3,750 for one child; \$4,550 for two children; \$5,000 for three children; \$5,500 for four children; \$6,250 for five children; and \$6,900 for six or more children.

9.11A(2) Presumption relating to add-on upon child's 13th birthday. There is a rebuttable presumption that there will be no add-on for child care expenses attributable to a child upon the child's 13th birthday.

9.11A(3) Child care add-on calculation. Two calculations are required when determining the amount of the child care add-on.

a. In the first calculation, multiply the noncustodial parent's proportional share of income by the amount of child care expenses. For purposes of this subrule only, the noncustodial parent's proportional share of income is determined using the noncustodial parent's adjusted net monthly income less the amount of child support to be paid by the noncustodial parent in the pending matter.

b. In the second calculation, multiply the noncustodial parent's disposable income by .50 and then subtract the guideline amount of child support and any cash medical support to be paid in the pending matter as well as the full amount of any health insurance premiums actually paid by the noncustodial parent or that are expected to be paid by the noncustodial parent to comply with a health insurance order that will be entered in the pending matter. Health

insurance provided by a stepparent will not be considered in this calculation. For purposes of this subrule only, “disposable income” means gross monthly income less the deductions in rule 9.5(2)(a) through (c).

c. The child care add-on is the lesser of the amount calculated under (a) or (b).

9.11A(4) When considering a variance, child care expenses are to be considered independent of any amount computed by use of the guidelines or any other grounds for variance.

9.11A(5) When a variance is ordered pursuant to rule 9.11A, no deduction for child care expenses under rule 9.5(2)(j) will be allowed in calculating either party's net monthly income to determine the amount of the basic support obligation.

9.11A(6) A change in the amount of child care expenses incurred by the custodial parent is a factor to be considered in determining whether a substantial change in circumstances exists to modify a support order that includes a variance under rule 9.11A.

9.11A(7) Rule 9.11A does not apply to:

a. Court-ordered joint (equally shared) physical care arrangements, as those child care expenses are to be allocated under rule 9.14(3).

b. Cases where the noncustodial parent's adjusted net monthly income is in the low-income Area A of the schedule in rule 9.26.

9.11A(4) Order provisions.

a. Any order containing a child care add-on must specify the amount of the basic support obligation calculated before the child care add-on, the amount of the child care add-on, the combined amount of the basic support obligation and the child care add-on, and the specific periodic payment date when the child care add-on will end. If the order does not specify otherwise, the child care add-on will automatically terminate on the youngest child's 13th birthday.

b. When a child care add-on ends pursuant to the terms of the support order or pursuant to this subrule, support will automatically adjust to the amount of the basic support obligation without a child care add-on. If the order does not specify an adjustment date, the adjustment will be effective on the first date that the next periodic support payment becomes due after the youngest child's 13th birthday.

9.11A(5) Substantial change in circumstances. A change in the amount of child care expenses incurred by the custodial parent is a factor to be considered in determining whether a substantial change in circumstances exists to modify a support order that includes a child care add-on.

9.11A(6) When rule 9.11A does not apply. Rule 9.11A does not apply and a child care add-on will not be ordered when:

a. Pursuant to agreement of the parties, the noncustodial parent is ordered to make direct payments to the child care provider or to directly reimburse the custodial parent for the costs of child care, or the parties have otherwise expressly agreed on the payment of child care expenses.

b. The custodial parent fails to provide the necessary information to determine the amount of child care expenses.

c. There is an order for joint (equally shared) physical care, as child care expenses are to be allocated under rule 9.14(3).

d. The noncustodial parent's adjusted net monthly income is in an income range that correlates with the shaded area of the schedule in rule 9.26.