

**SHARED CUSTODY – TWO CHILDREN – UNREASONABLE COST OF HEALTH INSURANCE**  
**NOTE THAT ANY CHANGES YOU MAKE IN THE EDIT PHASE WILL NOT BE SAVED TO THE FILE!**

<b>I. Net Monthly Income of Petitioner, Mother</b>		
<input type="checkbox"/> Custodial Parent <input type="checkbox"/> Noncustodial Parent <input checked="" type="checkbox"/> Joint Physical Care		
Petitioner claims 1 child as tax dependents.		
<b>A. Sources and Amounts of Annual Income:</b>		
ABC Day Care Service		<b>TOTAL: \$18,000.00</b>
<b>B. Federal Tax Deduction:</b>		
Gross Annual Taxable Income	\$18,000.00	
less 1/2 self-employment (FICA) tax	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 1 dependents	<8,100.00>	
less standard deduction		
filing as head of household	<9,350.00>	
Net taxable income - federal:	\$550.00	
Federal Tax Liability:	\$55.00	
Federal Tax Credits for Dependent Children	<55.00>	
Final federal tax liability:		<0.00>
Additional Child Tax Credit (refundable):		945.00
<b>C. State Tax Deduction:</b>		
Gross Annual Taxable Income:	\$18,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<0.00>	
less standard deduction		
filing as head of household	<4,920.00>	
Net taxable income - state:	\$13,080.00	
State tax liability (tables):	\$385.32	
less pers/dep. credits:	<120.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<265.32>
<b>D. Social Security and Medicare Tax / Mandatory Pension Deduction:</b>		
Annual earned income:	\$18,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% wages or 15.3% self-employment as adjusted)		
Annual Social Security and Medicare tax liability		<1,377.00>
<b>E. Other Deductions (Annual):</b>		
1. Mandatory occupational license fees:		<0.00>
2. Union dues:		<0.00>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter:		<0.00>
4. Prior obligation of child support and spouse support actually paid pursuant to court or administrative order:		<0.00>
5. Deductions for 0 additional qualified dependents:		<0.00>
6. Child care expenses: (present action)	\$0.00	
less federal tax credits:	<0.00>	
less state tax credits:	<0.00>	
less state tax refund:	<0.00>	
Net child care expenses:		<0.00>
<b>Preliminary Net Annual Income:</b>		\$17,302.68
<b>Preliminary Average Monthly Income of Petitioner</b>		\$1,441.89
7. Monthly Cash Medical Support ordered in this pending action		\$0.00
<b>Adjusted Net Monthly Income of Petitioner</b>		<b>\$1,441.89</b>

II. **Net Monthly Income of Respondent**, Father  
 Custodial Parent  Noncustodial Parent  Joint Physical Care  
 Respondent claims 1 child as tax dependents.

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

XYZ Cleaning Service  
 TOTAL: **\$35,000.00**

B. **Federal Tax Deduction:**

Gross Annual Taxable Income	\$35,000.00	
less 1/2 self-employment (FICA) tax:	<0.00>	
less federal adjustments to income		
less personal exemptions, self plus 1 dependents	<8,100.00>	
less standard deduction		
filing as head of household	<9,350.00>	
Net taxable income - federal:	\$17,550.00	
Federal Tax Liability:	\$1,965.00	
Federal Tax Credits	<1,000.00>	
Final federal tax liability:		<965.00>

C. **State Tax Deduction:**

Gross Annual Taxable Income:	\$35,000.00	
less 1/2 self employment (FICA) tax:	<0.00>	
less federal tax liability (adjusted for dependent tax credit)	<965.00>	
less standard deduction		
filing as head of household	<4,920.00>	
Net taxable income - state:	\$29,115.00	
State tax liability (tables):	\$1,382.68	
less pers/dep. credits:	<120.00>	
plus school district surtax (0%)	0.00	
less tax credits	<0.00>	
Final state tax liability:		<1,262.68>

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

Annual earned income:	\$35,000.00	
Income not subject to FICA: \$0.00		
Applicable rate (7.65% or 15.3% as adjusted)		
Annual Social Security and Medicare tax liability		<2,677.50>

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

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

**Preliminary Net Annual Income:** \$30,094.82

**Preliminary Average Monthly Income of Respondent** \$2,507.90

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

**Adjusted Net Monthly Income of Respondent** **\$2,507.90**

III. Calculation of the Guideline Amount of Support (see below)

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

	Petitioner		Respondent		Combined
A. Adjusted Net Monthly Income	\$1,441.89	+	\$2,507.90	=	\$3,949.79
B. Proportional Share of Income	36.5055%		63.4945%	=	100%
C. Number of Children for Whom Support is Sought					2
D. Basic Support Obligation Before Health Insurance					\$1,299.00

E. Each Parent's Basic Primary Care Amount Before Health Insurance	\$474.21		\$824.79		
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[Line D (Support Amt) multiplied by Line B (Proportional Share)]

In our example case: [Mom \$1,299 X 36.5055% = \$474.21] [Dad \$1,299 X 63.4945% = \$824.79]

F. Each Parent's Share of Joint Physical Care Support	\$711.31		\$1,237.18		
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[Line E multiplied by 1.5 – Ex: Mom \$474.25 X 1.5 = \$711.38. The reason for multiplying the amount by 1.5 is to account for the costs of maintaining two homes within which to manage the children. See the Guidelines]

G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance	\$355.66		\$618.59		
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[Line F multiplied by .5 to account for 50% of time spent with each parent.. Ex: Mom \$711.38 X .5% = \$355.69]

H. Cost of Child(ren)'s Health Insurance Premium	\$0.00		\$150.00		
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\*Calculation override. Reasonable cost for Father is \$145.83

[Iowa Support Master is telling you that the amount entered for health insurance is not reasonable. The program tells you what the reasonable cost is. The program will always push the number through that you use. Mom may not agree with this. The court has discretion to adjust the numbers. Line H displays the amount that parent is currently paying for health insurance. If the Court only allows the reasonable cost, then go back to "Other Deductions" and enter \$145.83 as the monthly cost.]

I. Health Insurance Add-On to each Parent's Obligation	\$54.76		\$0.00		
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[In this example, mom's share of the cost of the health insurance is \$54.76 per month. Dad is paying \$150 per month. Common complaint is that Dad is not being given credit for paying the cost of coverage on the kids. If he has trouble believing that, take out what he is paying and show what cash medical will cost him. Mom is contributing her share the cost being paid by dad, she just isn't sending him a check for it as it is being added in to what her share of the support obligation is.]

J. Guideline Amount of Child Support	\$410.42		\$618.59		
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[Line G plus Line I. So, mom's share of support is \$355.69 per month plus you add to it her share of the cost of health coverage provided by dad \$54.76. Mom must pay \$410.45. Given that this is a "Share Custody" case, there is an off-set. In our example, dad will pay mom \$208.12 per month. See below.]

K. Net Amount of Child Support for Joint Physical Care After Offset	\$0.00		\$208.18		
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