

CHILD SUPPORT GUIDELINES WORKSHEET

Docket No. _____

I. NET MONTHLY INCOME OF PETITIONER, _____

(claiming child/children as tax dependents)

A. Sources and Amounts of Annual Income:

_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
TOTAL		\$ _____

B. Federal Tax Deduction:

Gross Annual Income (_____ untaxed)	\$ _____	
Less 1/2 self employment (FICA) tax	< _____ >	
Less federal adjustments to income	< _____ >	
Less personal exemptions self + _____ dep	< _____ >	
Less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/> mfj <input type="checkbox"/>	< _____ >	
Net taxable income – federal	\$ _____	
Federal tax liability (from tax table)		< _____ >
Federal Tax Credit for Dependant Children (nonrefundable)		+ _____
Federal Earned Income Credit (refundable)		+ _____

C. State Tax Deduction:

Gross Annual Taxable Income	\$ _____	
Less 1/2 self employment (FICA) tax	< _____ >	
Less state adjustments to income	< _____ >	
Less federal tax liability (adjusted for dependant tax credit)	< _____ >	
Less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/> mfj <input type="checkbox"/>	< _____ >	
Net taxable income – state	\$ _____	
State tax liability (from tax table)	\$ _____	
Less personal and dependent credits	< _____ >	
Plus school district surtax (_____%)	+ _____ +	
Less Iowa Earned Income Credit	< _____ >	< _____ >

D. Social Security and Medicare Tax Deductions

Annual earned income	\$ _____	
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %	
Annual Social Security and Medicare tax liability		< _____ >

E. Other Deductions (Annual)

1. Union dues		< _____ >
2. Mandatory Pension		< _____ >
3. Medical insurance premium		< _____ >
4. Affiant's unreimbursed medical expenses (up to \$300)		< _____ >
5. Prior court-ordered child support obligations		< _____ >
6. Court-ordered spousal support obligations		< _____ >
7. Deductions for _____ additional qualified dependents (from tables)		< _____ >
8. Child care expenses (present action)	\$ _____	
Less federal child care tax credit	< _____ >	
Less state child care tax credit	< _____ >	
Net child care expenses		< _____ >

Net Annual Income \$ _____

Average Monthly Income (Petitioner) \$ _____

CHILD SUPPORT GUIDELINES WORKSHEET

II. NET MONTHLY INCOME OF RESPONDENT, _____

(claiming child/children as tax dependents)

A. Sources and Amounts of Annual Income:

_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
	TOTAL	\$ _____

B. Federal Tax Deduction:

Gross Annual Income (_____ untaxed)	\$ _____	
Less 1/2 self employment (FICA) tax	< _____ >	
Less federal adjustments to income	< _____ >	
Less personal exemptions self + _____ dep	< _____ >	
Less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/> mfj <input type="checkbox"/>	< _____ >	
Net taxable income – federal	\$ _____	
Federal tax liability (from tax table)		< _____ >
Federal Tax Credit for Dependant Children (nonrefundable)		+ _____
Federal Earned Income Credit (refundable)		+ _____

C. State Tax Deduction:

Gross Annual Taxable Income	\$ _____	
Less 1/2 self employment (FICA) tax	< _____ >	
Less state adjustments to income	< _____ >	
Less federal tax liability (adjusted for dependant tax credit)	< _____ >	
Less standard deduction		
Single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/> mfj <input type="checkbox"/>	< _____ >	
Net taxable income – state	\$ _____	
State tax liability (from tax table)	\$ _____	
Less personal and dependent credits	< _____ >	
Plus school district surtax (____%)	+ _____	
Less Iowa Earned Income Credit	< _____ >	< _____ >

D. Social Security and Medicare Tax Deductions

Annual earned income	\$ _____	
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %	
Annual Social Security and Medicare tax liability		< _____ >

E. Other Deductions (Annual)

1. Union dues		< _____ >
2. Mandatory Pension		< _____ >
3. Medical insurance premium		< _____ >
4. Affiant's unreimbursed medical expenses (up to \$300)		< _____ >
5. Prior court-ordered child support obligations		< _____ >
6. Court-ordered spousal support obligations		< _____ >
7. Deductions for ____ additional qualified dependents (from tables)		< _____ >
8. Child care expenses (present action)	\$ _____	
Less federal child care tax credit	< _____ >	
Less state child care tax credit	< _____ >	
Net child care expenses		< _____ >

Net Annual Income \$ _____

Average Monthly Income (Respondent) \$ _____

III. CALCULATIONS OF THE GUIDELINE AMOUNT OF SUPPORT

- A. Custodial parent's net monthly income \$ _____
 Noncustodial parent's net monthly income \$ _____
- B. Number of children for whom support is sought _____
 Guideline percentage _____ %
- C. Guideline amount of child support \$ _____

IV. EXTRAORDINARY VISITATION ADJUSTMENT (only if court-ordered visitation exceeds 127 overnights per year)

- A. Guideline amount of child support \$ _____
- B. # of court-ordered visitation overnights with non-custodial parent _____
- C. Extraordinary Visitation Adjustment Percentage: _____ %
 If Line B above is 128-147 overnights 25% credit
 If Line B above is 148-166 overnights 30% credit
 If Line B above is 167 or more overnights 35% credit
- D. Extraordinary Visitation Adjustment (Line A times C) \$ _____
- E. Guideline Amount Adjusted for Extraordinary Visitation
 (Line A minus Line D) \$ _____

V. SPECIAL FINDINGS

- A. Income imputed to Petitioner/Respondent

- B. Estimated income of Petitioner/Respondent.

- C. Deviations made from Child Support Guidelines.

- D. Requested amount of child support. \$ _____

STATE OF IOWA, COUNTY OF _____ : ss:

I, _____, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verify believe from all information available to me at this time.

Date: _____

(Petitioner/Respondent)