

**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:**

_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
<b>TOTAL</b>		\$ _____

**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:**

_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
	<b>TOTAL</b>	\$ _____

**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)