

# **Determining Child Support Obligations**

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	<u>Page</u>
<b>Overview .....</b>	<b>1</b>
Organization of the Manual .....	2
Legal Basis .....	2
History of the Guidelines.....	3
Steps to Using the Guidelines .....	5
Gather Financial Information .....	6
Determine Gross Income .....	7
Determine Medical Support .....	7
Determine Deductions and Deviations.....	7
Enter Information on the Computer .....	8
Notify Parents of the Amount.....	8
Generate, File, and Distribute the Support Order .....	9
<b>The Guidelines Application and ICAR.....</b>	<b>10</b>
Navigating in the Guidelines Application .....	10
Heading Section .....	11
Side Button Panel .....	12
ICAR Help Text.....	12
Navigating in ICAR.....	13
Guideline Data on ICAR .....	13
<b>ICAR-Based Scenarios vs. Ad-Hoc Scenarios .....</b>	<b>14</b>
Creating Ad-Hoc Scenarios.....	15
Creating an ICAR-Based Scenario.....	16
Downloading ICAR Data to the Guidelines Application .....	16
Opening Scenarios on the Guidelines Application .....	18
Open Existing Scenario .....	19
Completing the Heading Section .....	20
Selecting Types of Support.....	21
<b>Income .....</b>	<b>23</b>
Income Considered .....	23
Earned Income.....	24
Unearned Income .....	24
Exempt Income .....	25
Lump-Sum Income .....	26
Interest and Dividend Income.....	27
Earned Income Credit.....	27

---

	<u>Page</u>
Determining Income .....	27
Obtaining a Financial Statement.....	28
Other Sources for Determining Income .....	30
Self-Employment Income.....	31
Determining Adjusted Gross Income From Self-Employment .....	32
Depreciation .....	33
Documenting Self-Employment Income.....	35
Averaging Fluctuating Annual Income .....	36
Fluctuating Income for the Non-Self-Employed Parent.....	37
Fluctuating Income for the Self-Employed Parent .....	39
Averaging Monthly Income .....	40
Iowa Wage Rate Information and CSRU Median Income .....	41
Occupational Wage Rate Information .....	41
CSRU Median Income .....	43
Out-of-State Parent .....	44
Unusual Circumstances.....	44
Nonparental Homes.....	44
Incarcerated or Hospitalized Parent .....	48
Parent Deceased or Parental Rights Terminated .....	49
Only Income is Supplemental Security Income (SSI) .....	49
Verification of Income .....	49
Contacting an Employer for Verification of Income .....	50
Investigating Questionable Information.....	51
Parental Noncooperation-No Financial Statement.....	52
Entering Income Information in the Guidelines Application.....	52
Entering Actual and Verified Income .....	54
Entering Actual Data From Other Sources.....	55
Using Average Income.....	55
Using Median Income .....	56
CSRU Median Income .....	57
<b>Deductions.....</b>	<b>59</b>
Federal and State Income Tax .....	60
Social Security/Medicare (FICA) .....	63
Union Dues .....	64
Mandatory Pension.....	64
Who Receives the Deduction .....	65
Verification .....	65
Amount of Deduction.....	66
Railroad Benefits .....	67
Parents Who Contribute to Medicare, but not Social Security or Mandatory Pension .....	68

---

	<u>Page</u>
Mandatory Occupational License Fees .....	68
Who Receives the Deduction .....	68
Verification .....	69
Amount of Deduction.....	70
Prior Support Obligations .....	70
Actual Medical Support Paid for an Order for Other Children.....	74
Qualified Additional Dependent Deduction .....	75
QADD Calculation .....	77
Child Care Expenses.....	78
Entering Deduction Information on the Application .....	79
Verified Financial Data Is Available .....	79
Using the Federal Tax Calculator .....	81
Using the Iowa Tax Calculator .....	84
Other Sources or CSRU Median Income Is Used .....	86
Determining the QADD Deduction .....	87
Entering QADD Data .....	88
Determining and Entering the Social Security and Medicare Tax (FICA) or Mandatory Pension Deduction .....	90
<b>Determining Net Income.....</b>	<b>95</b>
Calculated Net Income .....	95
Estimated Net Income .....	95
Viewing Net Monthly Income on the Guidelines Application .....	95
<b>Determining Medical Support.....</b>	<b>96</b>
Medical Support Hierarchy .....	97
Basic Medical Support Hierarchy .....	97
Joint Physical Care Medical Support Hierarchy .....	100
Stepparents and Medical Support.....	101
Health Insurance Accessibility.....	101
Consent – Accessibility .....	103
Reasonable Cost Health Insurance .....	103
Consent – Reasonable Cost .....	108
Public Coverage.....	110
Cash Medical Support.....	110
Cash Medical Support and Physical Care Offsets .....	112
Health Insurance Premium Add-on or Deduction.....	113
MEDICAL SUPPORT Screen.....	117
Reasonable Cost Calculator .....	117
Support Type Selection.....	119
<b>Applying the Guidelines .....</b>	<b>126</b>
Number of Children Considered.....	127
DEPENDENTS Screen.....	128
Completing the Fields.....	128

---

	<u>Page</u>
Establishing Current Support .....	129
Low-Income Adjustment .....	131
Calculating the Basic Support Obligation .....	131
Minimum Support Obligations .....	133
Low Income Adjustment vs. Minimum Order .....	133
Establishing Support for Children Living With a Nonparental Caretaker .....	134
Establishing Minor Payor Support .....	135
Income Used for Minor Custodial Payee .....	135
Uncovered Medical Expenses .....	135
SSI-Only Cases and Uncovered Medical Expenses .....	137
Joint Physical Care and Uncovered Medical Expenses .....	137
Caretaker Cases and Uncovered Medical Expenses .....	137
Effective Date .....	139
Establishing Current Support Using the Guidelines Application .....	139
GUIDELINE AMT Screen .....	140
Basic Method of Child Support Computation .....	140
Joint Physical Care Method of Child Support Computation .....	146
Extraordinary Visitation Adjustment .....	149
Shared Physical Care and Extraordinary Visitation .....	150
Identifying Extraordinary Visitation (EV) .....	150
Challenge of Extraordinary Visitation .....	153
Multiple Extraordinary Visitation Schedules .....	153
QADD and Extraordinary Visitation .....	154
Calculating Extraordinary Visitation .....	155
Establishing Foster Care Current Support .....	157
Foster Care Deviations .....	157
Foster Care 30 Percent Deviation .....	158
Foster Care - Payor Has Additional Dependents .....	158
Calculating Current Support in Foster Care Cases .....	159
FOSTER CARE Screen .....	160
Calculate Number of Children and Net Income .....	160
Calculate the Guideline Amount of Support .....	161
Calculate the Prorated Current Support Amount .....	164
Calculate the Prorated Cash Medical Amount .....	166
Deviating From the Guidelines .....	167
Deviations to Reduce Net Income .....	168
Deviations to Override the Support Amount .....	169
Supporting Financial and Legal Documentation .....	169
Calculating the Deviated Support Amount Using the Guidelines Application .....	170
Income-Reducing Deviations .....	171
Overriding Deviations .....	173
Child Care Expense Variance .....	175
Automatic Foster Care Deviations .....	177

---

	<u>Page</u>
Establishing Accrued Support Debt.....	178
Non-Foster Care Cases .....	178
Multiple Payors.....	180
Calculating the Repayment Amount.....	182
FCRU Cases .....	183
FCRU and CSRU Joint Cases .....	183
Calculating the Foster Care Repayment Amount .....	184
Establishing Accrued Support Using the Application.....	185
Calculating Accrued Support on Child Support.....	185
Calculating Accrued Support on Foster Care Cases.....	188
Deviation of Accrued Support Debt.....	191
Entering Deviations for Accrued Support .....	191
Viewing the Recommended Amount of Support on the Guidelines Application ...	193
Changes in Obligation as Number of Children Changes .....	198
Child Support Cases .....	198
Foster Care Cases.....	199
Viewing Changes in Support on the Guidelines Application .....	199
Changes in Support in Basic Cases .....	199
Changes in Support with a Child Care Expense Variance.....	201
Changes in Support in Foster Care Cases .....	202
Changes in Support in Joint Physical Care Cases .....	204
Adding and Viewing Comments on the Guidelines Application .....	205
Finishing the Worksheet .....	207
Saving the Scenario .....	207
Printing the Worksheet and Attachments.....	208
View/Print Guidelines Worksheet.....	208
View/Print Redacted Guidelines Worksheet .....	208
Revising the Guidelines Worksheet.....	209
<b>Special Circumstances .....</b>	<b>210</b>
Social Security Disability Cases.....	210
Cases Affected by the Hilmo Decision .....	211
Gathering Financial Information and Verifying SSD Benefits .....	213
Entering the Information in the Guidelines Application.....	214
SSD Income of Payor and Children .....	214
SSD Income of Payee.....	216
SSD Income of Children When Both Parents Are Disabled .....	217
SSD Income of Spouse.....	218
Frequency of Child Support Payments.....	218
Prior Support Obligation Deduction.....	219
Recommended Amount of Support and Satisfaction of SSD.....	220
Accrued Support and Satisfaction of SSD .....	223
Receipt of Lump-Sum SSD Payments.....	225

---

	<u>Page</u>
Preparing Orders and Adding Obligations on ICAR .....	225
SSD Language in Modification Orders .....	227
Entering Information on ICAR.....	227
SSI-Only Cases .....	229
To Calculate Support for the First Time on SSI-Only Cases.....	230
Uncovered Medical Expenses (UME) in SSI Only Cases .....	231
Income Withholding .....	231
If the Alleged Father or Payor Wants to Pay Support.....	232
Shared or Split Physical Care.....	233
Joint (Equally Shared) Physical Care.....	233
Exceptions for Joint Physical Care.....	234
Taxes.....	234
Calculating Support on Ordered Joint Physical Care Cases.....	234
Calculating Support on Split/Divided Physical Care Cases .....	235
Administrative Modification and Variance.....	238
<b>Completing the Support Calculation .....</b>	<b>238</b>
Uploading Guideline Data From the Guidelines Application to ICAR.....	238
Attaching a Guideline to a Court Order.....	240
Deleting a Guideline Calculation .....	241
Viewing Guideline Data in ICAR.....	242
CHANGES IN SUPPORT OBLIGATION Screen .....	248
FOSTER CARE CALCULATION Screen .....	249
GUIDELINE NCP/CP FINANCIAL DATA Screen .....	251
PAYOR ACCRUED SUPPORT CALCULATION Screen .....	254
DEPENDENTS Screen.....	256
GUIDELINE MEDICAL SUPPORT Screen .....	256
<b>Recording Guideline Deviations on ICAR .....</b>	<b>261</b>
OBLIG Screen .....	263
OBLIGADJ Screen .....	263
STEPCHG Screen .....	264
DEVHST Screen .....	265
OBLCOR Screen.....	265
Submitting Income Information to the Court.....	266
Confidentiality of Financial Statement When Sending Worksheet.....	266
<b>Narratives.....</b>	<b>267</b>
<b>Calendar Flags .....</b>	<b>268</b>
<b>Statuses .....</b>	<b>268</b>

## **Overview**

The child support guidelines established and maintained by the Iowa Supreme Court, are charts and instructions used to calculate child support obligations. The guidelines apply to all child support orders created in the state of Iowa, including orders for parental liability in foster care cases. Judges and any other officials having the authority to determine the amount of support obligations must use these guidelines.

The child support guidelines:

- ◆ Provide a uniform system to establish, modify, or adjust support obligations within the state of Iowa.
- ◆ Permit decisions about child support amounts to be based on objective measures.
- ◆ Provide a standardized method to establish the amount of a support obligation based on the income of each parent and the number of children for whom the support is sought.
- ◆ Provide for the establishment of adequate child support amounts to minimize dependence on welfare.
- ◆ Allow deviations from the guidelines in unusual circumstances, in accordance with Iowa law.

The purpose of the guidelines is to provide adequate support for children, recognizing the duty of both parents to contribute in proportion to their respective incomes. While the guidelines cannot take into account the specific circumstances of every individual, they normally result in a fair and equitable support award. The Iowa Supreme Court reviews the guidelines every four years.

This manual contains policies and procedures of the Child Support Recovery Unit (Unit), which includes the Foster Care Recovery Unit (FCRU), in determining the amount of support obligations based on the child support guidelines, state statutes, and federal regulations. Implementation is further defined in the Iowa Administrative Code (IAC).

This manual refers to the combination of the Supreme Court guidelines and the Iowa Administrative Code as “the guidelines.”

## **Organization of the Manual**

The information on determining child support obligations is organized into ten main sections, moving through the process. These sections contain policies, procedures, and system instructions. They are:

- ◆ Overview of the guidelines: [legal basis](#), [history](#), and [steps to using the guidelines](#)
- ◆ [The guidelines application and ICAR](#)
- ◆ [ICAR-based scenarios versus ad-hoc scenarios](#)
- ◆ [Determining parental income](#)
- ◆ [Allowing deductions from income](#)
- ◆ [Determining net income](#) and [medical support](#)
- ◆ [Applying the guidelines](#) and [deviating from the guidelines](#)
- ◆ [Special circumstances that affect the application of the guidelines](#)
- ◆ [Completing the support calculation](#)
- ◆ [Recording guideline deviations on ICAR](#)

## **Legal Basis**

The child support guidelines are developed and implemented according to:

- ◆ The Family Support Act of 1988.
- ◆ 45 CFR Parts 302.50, 302.56, and 303.4.
- ◆ Iowa Court Rules, Chapter 9.
- ◆ Iowa Code Chapters 234, 252A, 252B, 252C, 252E, 252H, 598, and 600B.
- ◆ 441 Iowa Administrative Code, Chapters 98 and 99.

Title IV-D of the Social Security Act requires that support obligations be established. Under Section 456 of the Act, the assignment of support rights constitutes an obligation or support debt owed to the state by the person responsible for providing support. The state, in turn, establishes and enforces that obligation or support debt owed to the state or the payee in the case.

The federal Family Support Act of 1988, which amended Section 467(b) of the Social Security Act, requires that each state develop and use mandatory support guidelines in establishing support obligations.

### **History of the Guidelines**

The Iowa legislature passed the first version of the support guidelines in 1984. Those guidelines were part of legislation that granted the Iowa Child Support Program the authority to create support obligations on its own through a non-judicial, administrative process. Before this legislation, Iowa's guidelines applied only to support obligations created by the Unit and had no effect on support orders created by the court.

The early guidelines charts took into account only the income of the payor and focused on the needs of the child, as determined by the public assistance (FIP) schedule of needs. The goal of the guidelines was to establish support obligations that were above the poverty line used in FIP eligibility, in an attempt to limit the number of children on FIP.

At the federal level, the Child Support Amendments of 1984 required all states to develop standardized guidelines for establishing support obligations. Iowa had already met this requirement. The 1984 Amendments required guidelines only for child support agencies and had no effect on support obligations created by the courts or private attorneys.

In 1987, the Iowa Supreme Court established guidelines for temporary support obligations while a divorce was pending. The guidelines included a percentage that, when multiplied by the noncustodial parent's (NCP's) net monthly income, determined the support obligation.

Shortly thereafter, the Family Support Act of 1988 required states to develop guidelines that applied to all support obligations, whether created through the courts or the Unit. The Act required states to develop these guidelines by October 13, 1989.

On September 29, 1989, the Iowa Supreme Court adopted the temporary support guidelines as permanent guidelines. These guidelines were applied on an interim basis.

In 1990, the Iowa Supreme Court adopted new permanent guidelines. The Supreme Court reviews these guidelines every four years. Since 1990, the guidelines have undergone significant changes.

On July 1, 2009, Iowa began using a Pure Income Shares Model to calculate child support. This model more clearly reflects the concept that each parent has a duty to support the child. It uses the parents' combined income to determine the basic support obligation, which is then apportioned between the parents according to their respective share of the combined income.

The Supreme Court added grids (worksheets) to the guidelines rules when Iowa began using the Pure Income Shares Model. These grids show how child support is calculated in a Pure Income Shares Model. The Court adopted these grids with detailed instructions to assist the public and individuals who appear in court without an attorney (*pro se*). The Unit incorporated these grids into its guidelines application.

In addition to the new grids, the Supreme Court replaced the five child support charts with one Schedule of Basic Support Obligations. The Schedule, which the Court updated in 2013, lists basic support amounts for parents who have income up to \$25,000 and one to five or more children.

The 2009 changes aligned the guidelines with federal and state legal changes in medical support. Federal and state laws require Iowa to:

- ◆ Address medical support (either health insurance or cash medical support) in all orders, including requiring either parent to provide medical support;
- ◆ Redefine reasonable-cost medical support;
- ◆ Ensure health insurance is accessible; and
- ◆ Adopt a medical support hierarchy.

Law pertaining to medical support can be found in Iowa Code Chapter 252E. The Supreme Court chose to adopt standards for medical support in the 2009 guidelines rules, as permitted by state and federal law.

The 2013 changes include division of the low-income adjustment section of the Schedule of Basic Support Obligations into two distinct areas, which involve different support calculations.

On January 1, 2018, the Iowa Supreme Court guidelines were amended to align with the federal and state requirements. Changes include the following:

- ◆ More clearly define the allowable children's portion of the premium cost of health insurance to be used in calculating support;
- ◆ Allow the amount of cash medical support to be the lesser of the actual cost of the CP's Hawki premium or the amount calculated;

- ◆ Added a definition for gross monthly income and clarify the treatment of spousal support in child support calculations;
- ◆ Address specifically the court's ability to vary from the guidelines based on the cost of child care; and
- ◆ Require support orders to include step-down provisions for child support cases involving multiple children.

On October 1, 2018, the changes to Iowa Code chapter 252E redefined how the Unit orders Medical Support, including a new medical support hierarchy. The Federal Regulations now require states to consider public health coverage as an adequate health benefit plan when determining a medical support obligation.

You can find the most recent guidelines in Chapter 9 of the Iowa Court Rules at <https://www.legis.iowa.gov/law/courtRules/courtRulesListings>. The Rules include the current guidelines worksheets, Medical Support Table, and Schedule of Basic Support Obligations.

### **Steps to Using the Guidelines**

**Legal reference:** Iowa Code sections 234.39, 252A.3, 252B.5, 252C.2, 252E, 252F, 252H, 598.21B, 600B

The guidelines apply to any action the Unit initiates to establish an original child support order or to modify an existing order under Iowa Code sections 234, 252A, 252B, 252C, 252F, 252H, 598, or 600B. The guidelines apply to administrative actions or procedures the Unit uses to establish or modify child support orders.

For additional details, refer to 10-A, [\*Administrative Paternity Establishment\*](#), 10-I, [\*Administrative Establishment of Support\*](#), 10-Q, [\*Administrative Review and Adjustment\*](#), and the administrative modification process.

Though the guidelines provide for uniformity in setting support, there are some special situations when the guidelines are not used or when the court sets support that varies from the guideline amount. These are called deviations. These situations may involve parents who are reconciled or interested in updating support amounts to reflect the cost of living.

State and federal statutes allow the Unit to deviate from the guideline amount of child support in these situations. However, since the Unit limits its use of deviations, parties may request a court hearing if they disagree with the amount of child support.

The guidelines apply to foster care cases and provide deviations specific to foster care cases.

Before determining the support obligation amount a parent should pay, you must establish the children's legal parents. The mother is established through maternity. The legal father is established through marriage to the mother or through written verification received from one of the parties. Written verification of a child's legal parents includes the following:

- ◆ Form 588-0037, *Voluntary Paternity Affidavit*, completed and filed with the Bureau of Health Statistics; or
- ◆ An open statement in court (with the mother's agreement and statement of the mother's marital status), through a copy of the statement from the clerk of court; or
- ◆ A court or administrative order filed with the court.

### **Gather Financial Information**

The first step in determining the amount of support a parent should pay is to gather financial information from each parent. To do this, generate the applicable forms from the ESTABLISHMENT OR MODIFICATION PROCESS screen and send or give each parent the forms used in this step:

- ◆ Form 470-2639, *Request for Financial Statement*, in all cases except foster care.
- ◆ Form 470-0204, *Financial Statement*, in all cases except foster care.
- ◆ Form 470-2870, *Foster Care Financial Statement*, in foster care cases.
- ◆ Form 470-3253, *Notice of Intent to Review and Adjust a Child Support Obligation*, in all review and adjustment cases.
- ◆ Form 470-3437, *Notice of Intent to Modify a Child Support Obligation*, in all administrative modification cases.

The parents have ten days from the date on the *Request for Financial Statement* or the *Notice of Intent* to return a completed *Financial Statement* to the Unit.

### **Determine Gross Income**

Gross income is the total amount of income before deductions. Determine gross income for each parent by using the financial statement and any other source of current income information, as appropriate. Calculate the adjusted gross income for a self-employed parent.

If a parent does not return the *Financial Statement* and no other source supplies current financial information, use either the Iowa Wage Rate Information or the CSRU Median Income for the parent. Refer to [Iowa Wage Rate Information and CSRU Median Income](#).

### **Determine Medical Support**

All established and modified orders must include a medical support obligation. Gather health insurance accessibility and reasonable cost information from the financial statement and any other source of health insurance information, as appropriate. Follow the medical support hierarchy to determine what type of medical support obligation to include in the order. See [Medical Support Hierarchy](#).

### **Determine Deductions and Deviations**

Determine deductions and deviations as specified in the guidelines. Each parent is entitled to deductions, unless otherwise specified. Deductions must be verified.

The guidelines rules also specify a 30 percent deviation applicable only to calculating a support obligation for a parent who has:

- ◆ A legal obligation to children in foster care,
- ◆ Is not previously ordered to pay child support, and
- ◆ Provides financial documentation.

A support obligation based on the guidelines is presumed to be the appropriate amount of support. While the guidelines allow for deviation, it is the Unit's policy that in order to ensure fairness and consistency in establishing support obligations, the guidelines are closely followed and deviations rarely granted.

Deviate from the guidelines to prevent substantial injustice or when adjustments are necessary due to foster care circumstances. The court may deviate upward or downward from the recommended amount of support if provided with a written finding that the guidelines would be unjust or inappropriate.

### **Enter Information on the Computer**

After you have gathered the financial information for both parents and have determined which deductions and deviations apply, you are ready to enter the information in the guidelines application.

To determine the support obligation amount, the guidelines application applies the parents' net incomes and the number of children for whom support is sought to the Schedule of Basic Support Obligations in the child support guidelines.

Once the guidelines application determines the basic obligation amount from the Schedule of Basic Support Obligations, the guidelines application determines whether there is a health insurance add-on or deduction from the parent's obligation. The health insurance add-on or deduction is added to or subtracted from the basic obligation, as appropriate.

The result is the payor's support obligation amount. (In joint physical care cases, an offset calculation determines the amount that the one parent pays to the other parent.)

### **Notify Parents of the Amount**

Notify the parents of the support obligation with the following:

- ◆ Form 470-2950, *Child Support Guidelines Worksheet Cover Letter*, and form 470-2640, *Child Support Guidelines Worksheet*, in establishment actions.
- ◆ Form 470-2640, *Child Support Guidelines Worksheet*, and form 470-3259, *Notice of Decision to Review and Adjust a Child Support Obligation*, in review and adjustment actions or form 470-3430, *Notice of Decision to Modify a Child Support Obligation*, in administrative modification actions.

When the child for whom support is sought lives with someone other than one of the child's legal parents, send a copy of the *Child Support Guidelines Worksheet* to the parent from whom support is being sought. Refer to the appropriate manual chapter for your specific process to determine who shall receive additional copies.

### **Generate, File, and Distribute the Support Order**

Before generating the support order, check to see if there are any objections to the recommended support obligations.

If there are no objections to the support obligations or if no new information was received, transfer the information from form 470-2640, *Child Support Guidelines Worksheet*, into an order. Use one of the following forms:

- ◆ 470-2984, *Administrative Support Order: Foster Care*
- ◆ 470-2933, *Order Establishing Paternity, Current and Accrued Support*
- ◆ 470-1918, *Administrative Support Order*
- ◆ 470-3335, *252F Judgment and Order Establishing Paternity and Support*
- ◆ 470-3294, *252F Administrative Paternity and Support Order*
- ◆ 470-3503, *252H Administrative Order for Adjustment of a Support Obligation*
- ◆ 470-3504, *252H Judicial Order for Adjustment of a Support Obligation*
- ◆ 470-3428, *252H Administrative Order for Modification of a Support Obligation*
- ◆ 470-3426, *252H Judicial Order for Modification of a Support Obligation*
- ◆ 470-3640, *252C Judicial Support Order*
- ◆ 470-3641, *252F Judicial Support Order*

Generate a support order once all other applicable time limits have been met or waived. File a copy of the order with the clerk of court. Send or give a copy of the order to the parents within 14 days. Save a copy of the order in the imaged case file.

## **The Guidelines Application and ICAR**

The guidelines application is a web-based application. This means that it is stored on an intranet server. Because the guidelines application is stored on an intranet server, all calculations across the state are stored in the same place and can be accessed by any staff with an internet connection. The guidelines application:

- ◆ Uses case data from ICAR in the guideline calculation.
- ◆ Calculates current, medical, and accrued support (including all the interim calculations necessary to reach those final amounts).
- ◆ Calculates reasonable cost for medical support.
- ◆ Calculates the variance between the current obligation and the new obligation in review and adjustment calculations.
- ◆ Prints worksheets and attachments detailing how the current support and accrued support amounts were calculated. Prints worksheets with redacted confidential information for court filing.
- ◆ Uploads data regarding scenarios to ICAR for permanent storage.

### **Navigating in the Guidelines Application**

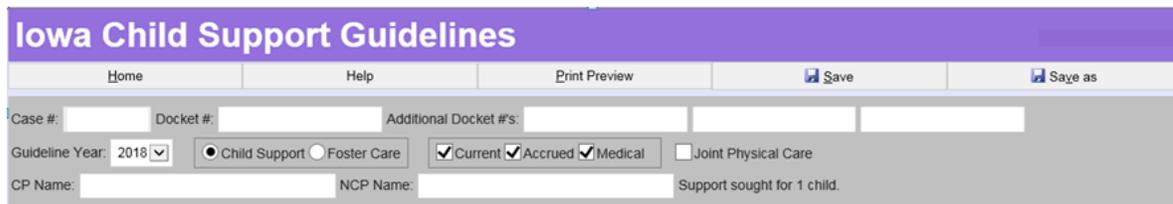
To open the guidelines application, use the web address provided by policy staff or select the shortcut on the portal page. To open a calculation, enter the case number of an existing scenario or create a new ad-hoc scenario:

The screenshot displays a web application interface with two main sections. The top section, titled "Open existing scenario", contains two input fields: "Case Number" and "Scenario Name", followed by a "Find" button. The bottom section, titled "Create new ad-hoc scenario", contains three input fields: "Case Number", "Scenario Name", and "Docket Number". It also includes a checkbox labeled "Review / Admod?", a "Current Support Obligation" field with a value of "\$0.00", and a "Create" button.

Here is a list of options displayed on the Home menu and how you can use them:

- ◆ **OPEN EXISTING SCENARIO:** These fields allow you to enter the case number for a previously saved guideline scenario or a recently downloaded scenario.
- ◆ **CREATE NEW AD-HOC SCENARIO:** These fields allow you to create a guideline scenario without downloading information from ICAR.

Here is a list of options displayed on the Guidelines menu and how you use them:



The screenshot shows the heading section of the Iowa Child Support Guidelines application. It features a purple header with the text "Iowa Child Support Guidelines". Below the header is a navigation bar with buttons for "Home", "Help", "Print Preview", "Save", and "Save as". The main area contains several input fields and checkboxes: "Case #:", "Docket #:", "Additional Docket #s:", "Guideline Year:" (set to 2018), radio buttons for "Child Support" (selected) and "Foster Care", checkboxes for "Current", "Accrued", and "Medical" (all checked), and a checkbox for "Joint Physical Care". There are also fields for "CP Name:" and "NCP Name:", and a note that "Support sought for 1 child."

- ◆ **HOME:** When you click on this option, the guidelines application takes you back to the WELCOME screen where you may open an existing scenario or create a new AD-HOC scenario.
- ◆ **HELP:** The HELP tab provides access to online help text. The guidelines application displays the help text, listed alphabetically.
- ◆ **PRINT PREVIEW:** When you click on this option, the guidelines application displays the PRINT PREVIEW screen and allows you to view or print form 470-2640, *Child Support Guidelines Worksheet*, with full information or with confidential information redacted.
- ◆ **SAVE:** When you click on this option, the guidelines application immediately saves the open scenario.
- ◆ **SAVE AS:** When you click on this option, the guidelines application displays the SCENARIO SAVE AS dialog box and allows you to save the scenario under a different scenario name than the one currently in place.

### **Heading Section**

The heading section provides a snapshot of basic scenario information and remains visible as you navigate through the guidelines application screens. For more information on the heading section's specific fields, see [Completing the Heading Section](#).



This is a duplicate of the screenshot above, showing the heading section of the Iowa Child Support Guidelines application with the same navigation bar and input fields.

### **Side Button Panel**

Navigate through the various function screens by using the side button panel. When you select an item from the side button panel, the guidelines application displays the screen associated with the entry.

0 Prepared By
1 CP Income
2 NCP Income
3 Dependents
4 Medical Support
5 QADD
6 Guideline Amt
7 Extraordinary/Visitation
8 Deviations
A Accrued Support
B Rec Amt of Support
C Changes in Support
G Comments

NOTE: The guidelines application displays screens on the side button panel according to what you select in the heading section. See [Selecting Types of Support](#).

### **ICAR Help Text**

ICAR provides screen-level and field-level help text. To access help text when viewing an ICAR guideline screen, press the F1 key. If you place your cursor in a field for which field-level help text exists, the help text for that specific field displays.

If you place your cursor in an area for which field-specific help text does not exist, a help screen appears with general information about the ICAR guideline screen you are viewing.

To exit help, press F3.

### **Navigating in ICAR**

ICAR has seven guideline screens. The Guidelines Inquiry (GUIDLINE) screen is the main screen. Use one of the following F keys displayed at the bottom of the GUIDLINE screen to access the other six guideline screens on ICAR:

F6	CHANGES IN SUPPORT OBLIGATION
F9	FOSTER CARE CALCULATION
F10	GUIDELINE NCP/CP FINANCIAL DATA PAYOR ACCRUED SUPPORT CALCULATION
F11	DEPENDENTS
F13	GUIDELINE MEDICAL SUPPORT

NOTE: You can access the PAYOR ACCRUED SUPPORT CALCULATION screen only from the GUIDELINE NCP/CP FINANCIAL DATA screen.

NOTE: You can access the GUIDELINE MEDICAL SUPPORT screen only from the GUIDELINES INQUIRY SCREEN.

### **Guideline Data on ICAR**

The GUIDLINE screen performs several functions on ICAR, including:

- ◆ Downloading ICAR data to the guidelines application to:
  - Calculate a new guideline.
  - Calculate a new guideline and compare the new guideline amount against the current support obligation for review and adjustment.
  - Calculate a new foster care obligation.
- ◆ Displaying guideline worksheet data, such as:
  - NCP and custodial parent's (CP's) income.
  - Number of children.
  - Reasonable cost medical support amounts for each parent.
  - Proportional shares of income for each parent.
  - Health insurance add-on or deduction amounts, if any.
  - Guideline amount of support.
  - Health insurance and medical support.
  - Deviation reasons.
  - Extraordinary visitation credit.
  - Child care variance.

- ◆ Accessing additional guideline data, such as:
  - Names of dependents.
  - Changes in the support obligation.
  - Foster care calculations.
  - NCP and CP finances.
  - Payor accrued support calculation.
  - Qualified additional dependent deduction (QADD) information.
- ◆ Uploading a guideline from the guidelines application to ICAR.
- ◆ Attaching a guideline to a court order.
- ◆ Deleting an incorrect guideline.

### **ICAR-Based Scenarios vs. Ad-Hoc Scenarios**

A great deal of data is used to compute a final recommended amount of current, accrued, and medical support. The guidelines application uses:

- ◆ Case data, such as the parents' names, the children's names, the case number, the court order number (in Review or Admod cases), and
- ◆ Financial data, including the parents' gross incomes and deductions from gross income.

Other factors may affect the support amount, such as credit for extraordinary visitation or circumstances that warrant a deviation.

A scenario includes all of the data used to determine the recommended current, medical, and accrued support amounts on a single case. Two types of scenarios exist:

- ◆ [ICAR-based scenarios](#): Case data is downloaded from ICAR to the guidelines application.
- ◆ [Ad-hoc scenarios](#): Data is not downloaded from ICAR.

The guidelines application computes the support figures the same way for both types of scenarios.

Specific instructions on calculating support amounts appear in later sections of this chapter. Those instructions apply to both ICAR-based and ad-hoc scenarios.

## **Creating Ad-Hoc Scenarios**

You may want to use an ad-hoc scenario to quickly get an idea of what a support amount may be. To create an ad-hoc scenario:

- ◆ Complete the following fields on the CREATE NEW AD-HOC SCENARIO dialog box, as appropriate:



- **CASE NUMBER:** Enter a case number of up to seven numeric characters. This is a required entry.

NOTE: If you do not enter a case number, the guidelines application displays this edit: "Please enter a case number."

- **SCENARIO NAME:** Enter a name for the scenario. You may enter a name of up to 30 alphanumeric characters.

NOTE: If you do not enter a scenario name, the guidelines application displays this edit: "Please enter a scenario name."

HINT: It is a good idea to name your ad-hoc scenario something that signifies the reason for entering the ad-hoc scenario.

- **DOCKET NUMBER:** Enter a docket number of up to 20 alphanumeric characters.
- **REVIEW/ADMOD?:** Check this box if it is a modification scenario (review and adjustment action or administrative modification action). The guidelines application calculates the variance between the current obligation and the new guideline amount (required only for review and adjustment actions).

Additionally, if you check this box, you can select additional payment frequencies in order to match the payment frequency of the order being modified.

- **CURRENT SUPPORT OBLIGATION:** Enter the current support amount if the ad-hoc scenario is for the review and adjustment or administrative modification process and you checked the REVIEW/ADMOD? box. Otherwise, the default amount is \$0.00.

Leave the default amount or enter a monthly support amount up to 99,999,999,999,999. To determine if a modification is appropriate in review and adjustment cases, the guidelines application uses this amount to compute the variance with the new guideline amount.

- ◆ Click CREATE. The guidelines application creates a new ad-hoc scenario.

At this point, you may enter all data necessary to perform the guideline calculation.

### Creating an ICAR-Based Scenario

To perform a support calculation to later store on ICAR, download case and financial data from ICAR to the guidelines application. Doing this creates an ICAR-based scenario.

### Downloading ICAR Data to the Guidelines Application

To download ICAR data to the guidelines application:

- ◆ Access the GUIDLINE screen.

D479HG10		IOWA COLLECTION AND REPORTING SYSTEM		DATE:
		GUIDELINES INQUIRY SCREEN		TIME:
CASE NUM:	COURT ORDER NUM:	USED IN ORDER:		
STAT:	CALC DATE: 00 / 00 /	ACC SUPP ONLY:	FOSTER CARE:	
ICAR PAYOR:		JOINT PHYSICAL CARE:		
ICAR PAYEE:		CHILD CARE VARIANCE:		
GDLN NCP:		CP:		
NET MONTHLY INC:	NCP: .00	CP:	.00	
SHARE INC:	NCP:	CP:		
PCNT MED:	NCP:	CP:		
REASONABLE COST:	NCP:	CP:		
HI ADD ON:	NCP:	CP:		
NUM OF CHILDREN: 0	GDLN PCNT:	GDLN AMT OF SUPPORT:	.00	
CURRENT OBLIG AMT:	.00	NEW AMT:	.00	PCNT VAR: .00
EXT VISIT: NIGHTS:	PCNT:	ADJ GDLN AMT:		
DEVIATIONS:				
NCP'S NET DEV INC:	.00	GDLN PCNT:	DEV AMT OF SUPP:	.00
REC AMT OF SUPP:	.00 PER			
REC AMT OF ACCRUED SUPP:	.00	REVIEW/ADMOD? (Y/N)		
F2=UPLOAD F3=ATTACH F4=DEL F5=INQ F6=CHANGES F7=PRIOR GDLN F8=NEXT GDLN				
F9=FOSTER CARE F10=FINANCES F11=DEPENDENTS F12=DOWNLOAD F13=GLMED				
NEXT SCREEN:	NOTES:			

- ◆ To download for an establishment action, enter the case number in the CASE NUM field and press the F5 key.  

NOTE: If an uploaded guideline calculation does not exist on ICAR for that case, ICAR displays this message at the bottom of the screen: "NO UNATTACHED GUIDELINE FOUND FOR CURRENT CASE." This message means that no guideline data exists on ICAR.
- ◆ To perform a guideline calculation on a review and adjustment or administrative modification action, enter the court order number in the COURT ORDER NUM field. (The court order number already appears in the COURT ORDER NUM field if you access the GUIDLINE screen from the COURTORDE screen or from the MODIFICATION PROCESS screen.) Press the F5 key.
- ◆ Complete the REVIEW/ADMOD? (Y/N) field:
  - Enter "N" to perform the guideline calculation on an establishment action.
  - Enter "Y" to perform the guideline calculation on a review and adjustment action or administrative modification action.
- ◆ Press F12. ICAR displays a message that the data is downloaded.

The guidelines application saves the information under the ICAR case number and the name "Scenario1." If a guideline currently exists on the guidelines application with the same case number and scenario name, the guidelines application displays the GUIDELINES DOWNLOAD screen.

D479HG21	IOWA COLLECTION AND REPORTING SYSTEM	DATE:
	GUIDELINES DOWNLOAD SCREEN	TIME:
CASE NUM:		
CREATE DATE	SCENARIO NAME	OVER-WRITE (Y/N)
07/01/2009	SCENARIO1	-
F12=DOWNLOAD	RETURN=CLEAR	
	NOTES:	

- ◆ Enter "Y" in the OVER-WRITE field to overwrite the existing scenario.
- ◆ To keep the existing scenario:
  - Enter an "N" in the OVER-WRITE field.
  - Enter a different name in the SCENARIO NAME field.
- ◆ Press F12.

ICAR displays the message "DATA DOWNLOADED SUCCESSFULLY" when the download is complete. Open the guidelines application to begin the calculation.

### **Opening Scenarios on the Guidelines Application**

To open the guidelines application, use the web address provided by policy staff or select the shortcut on the portal page.

When the guidelines application opens, it displays the following screen:

The screenshot shows a web application interface with two main sections. The top section, titled "Open existing scenario", contains a search form with a "Case Number" input field, a "Scenario Name" input field, and a "Find" button. The bottom section, titled "Create new ad-hoc scenario", contains a form with a "Case Number" input field, a "Review / Admod?" checkbox, a "Scenario Name" input field, a "Current Support Obligation" input field with a value of "\$0.00", a "Docket Number" input field, and a "Create" button.

To open a scenario, use the following instructions.

### **Open Existing Scenario**

To open an existing scenario you previously saved, or to open a scenario you just downloaded:

- ◆ **CASE NUMBER:** Enter an entire case number or just the first few numbers of the case number. You may complete this field in conjunction with the SCENARIO NAME field.
- ◆ **SCENARIO NAME:** Enter an entire scenario name or just the first few letters of a scenario name. Complete this field in conjunction with the CASE NUMBER field.
- ◆ Click FIND (or press the ENTER key).

The screenshot shows a web interface for opening an existing scenario. At the top, there is a blue header with the text "Open existing scenario". Below this header, there are two input fields: "Case Number" with the value "9999991" and "Scenario Name" which is empty. To the right of these fields is a "Find" button. Below the input fields is a table with the following data:

Case Number	Name	Created on	Updated on
<a href="#">9999991</a>	SCENARIO1	6/15/2016 02:30 PM	6/15/2016 02:30 PM

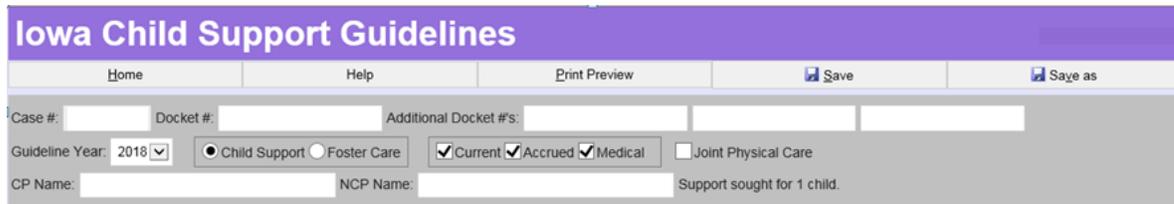
The guidelines application displays a list of scenarios fitting the filter information you entered. If you did not enter any filter information, an error message will display that says, "Please enter a case number or a scenario name."

The guidelines application displays the case number, scenario name, the created date and time, and the last updated date and time for each scenario that fits the filter information you entered.

To open a scenario, click on the case number listed next to the scenario you would like to open.

The guidelines application opens a scenario. Enter the data necessary for your guideline calculation. Do not have more than one scenario open at a time. Having multiple scenarios open at the same time may cause data problems.

## **Completing the Heading Section**



The screenshot shows the 'Iowa Child Support Guidelines' application interface. At the top, there is a purple header with the title. Below it is a navigation bar with buttons for 'Home', 'Help', 'Print Preview', 'Save', and 'Save as'. The main form area contains several input fields and checkboxes: 'Case #' and 'Docket #' are text boxes; 'Additional Docket #' is a text box; 'Guideline Year' is a dropdown menu set to '2018'; 'Child Support' and 'Foster Care' are radio buttons, with 'Child Support' selected; 'Current', 'Accrued', and 'Medical' are checked checkboxes; 'Joint Physical Care' is an unchecked checkbox; 'CP Name' and 'NCP Name' are text boxes; and 'Support sought for 1 child.' is a checkbox.

Complete the fields of the heading section first, or check existing entries if already populated. This section identifies basic information about your scenario and selects the basic calculation criteria:

- ◆ **CASE #:** The guidelines application displays the ICAR case number that is either downloaded from ICAR or entered on the CREATE NEW AD-HOC SCENARIO screen.
- ◆ **DOCKET #:** The guidelines application displays the court order number for the existing obligation, if any, either downloaded from ICAR (REVIEW or ADMOD situations only) or entered on the CREATE NEW AD-HOC SCENARIO screen. If necessary, change the number displayed in this field with an alphanumeric entry of up to 20 characters.  
  
In an establishment action, you can enter a court order number not downloaded from ICAR.
- ◆ **ADDITIONAL DOCKET #'S:** Enter any additional court order numbers (up to 20 alphanumeric characters each) associated with the guidelines calculation.
- ◆ **GUIDELINE YEAR:** The guidelines application defaults to the current year. If the calculation is for the previous year, select the year from the drop down box so the guidelines application can apply the correct guideline rules.
- ◆ **CHILD SUPPORT or FOSTER CARE:** The guidelines application defaults to CHILD SUPPORT. If this is a foster care calculation, click on FOSTER CARE.
- ◆ **CURRENT or ACCRUED or MEDICAL:** The guidelines application defaults to a CURRENT, ACCRUED, and MEDICAL. You can select the appropriate types of support for your situation, and the guidelines application only calculates those types of support. You should not select ACCRUED on modification cases. See [Selecting Types of Support](#).
- ◆ **JOINT PHYSICAL CARE:** If the court ordered joint physical care, select this button. When you select JOINT PHYSICAL CARE, the guidelines application calculates support according to the child support guidelines for a joint physical care court order. Do not select this option unless there is a court order for joint physical care.

- ◆ **CP NAME:** When a scenario is downloaded from ICAR, the guidelines application displays the payee's name from ICAR. To change it, type in a different name. This field allows a maximum of 32 alphanumeric characters.  
  
When you upload the scenario, the guidelines application uploads the name you entered in this field to the GDLN CP field on the ICAR GUIDLINE screens. In ad-hoc calculations, this field is blank until you enter a name.
- ◆ **NCP NAME:** When a scenario is downloaded from ICAR, the guidelines application displays the payor's name from ICAR. To change it, type in a different name. This field allows a maximum of 32 alphanumeric characters.  
  
When you upload the scenario, the guidelines application uploads the name you entered in this field to the GDLN NCP field on the ICAR GUIDLINE screens. In ad-hoc calculations, this field is blank until you enter a name.
- ◆ **SUPPORT IS SOUGHT FOR X CHILDREN:** The guidelines application displays the number of children you included in the scenario on the DEPENDENTS screen. When you download from ICAR, the number of children downloads to this field, and their names display on the DEPENDENTS screen.

### **Selecting Types of Support**

The guidelines application functions differently depending on the selections you choose in the heading section.

- ◆ When you select only CURRENT, the guidelines application:
  - Does not display the ACCRUED SUPPORT screen.
  - Does not display the MEDICAL SUPPORT screen.
  - Displays "NA" in the RECOMMENDED AMOUNT OF ACCRUED SUPPORT, RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT, and RECOMMENDED MEDICAL SUPPORT fields.
- ◆ When you select only MEDICAL, the guidelines application:
  - Does not display the ACCRUED SUPPORT screen.
  - Displays "NA" in the RECOMMENDED AMOUNT OF CURRENT SUPPORT and RECOMMENDED AMOUNT OF ACCRUED SUPPORT fields.
- ◆ When you select CURRENT, MEDICAL, and ACCRUED, the guidelines application includes all functions.
- ◆ When you select CURRENT and MEDICAL (EXAMPLE: No FIP expended), the guidelines application:
  - Does not display the ACCRUED SUPPORT screen.
  - Displays "NA" in the recommended amount of accrued support field.

- ◆ When you select CURRENT and ACCRUED, the guidelines application:
  - Does not display the MEDICAL SUPPORT screen.
  - Displays "NA" in the RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT and RECOMMENDED MEDICAL SUPPORT fields.
- ◆ When you select MEDICAL and ACCRUED, the guidelines application displays "NA" in the recommended amount of current support field.
- ◆ When you select JOINT PHYSICAL CARE, the guidelines application:
  - Displays the Joint Physical Care grid from the child support guidelines on the GUIDELINE AMT screen.
  - Displays both parties as CPs on form 470-2640, *Child Support Guidelines Worksheet*, per the child support guidelines.
  - Does not display the EXTRAORDINARY VISITATION screen.
  - Uses both parents' combined income on the GUIDELINE AMT screen, even when one or both parents' income meets the criteria for the low income adjustment.
  - Checks both parents' individual incomes and does not allow the health insurance add-on if one of the parents' income meets the low income adjustment criteria.
  - Allows an entry in the ACTUAL CHILD CARE EXPENSES field on the NCP INCOME screen.
  - Allows an entry in the CP2 PUBLIC COVERAGE (MEDICAID OR HAWKI) field on the MEDICAL SUPPORT screen.
  - Displays the steps for joint physical care on the CHANGES IN SUPPORT screen.
  - Displays the RECOMMENDED AMOUNT OF CURRENT SUPPORT field in the CP's section of the REC AMT OF SUPPORT screen.
- ◆ For foster care, the guidelines application:
  - Displays the FOSTER CARE screen.
  - Allows entry of foster care deviations on the DEVIATIONS screen.
  - Does not allow entry in the CHILD CARE EXPENSE VARIANCE field on the DEVIATIONS screen.

You should not select ACCRUED on modification cases.

## **Income**

**Legal reference:** Iowa Code Chapters 234, 252B  
Child Support Guidelines, Iowa Court Rules, Chapter 9  
441 IAC 99.1(234, 252B, 252H)

Child support obligation amounts (or modify existing amounts) are based on the net income of each parent as of the day you prepare form 470-2640, *Child Support Guidelines Worksheet*. Calculate income for both parents in the same manner. The following sections apply to entry of financial data for either parent.

Gross income is the total amount of income considered before deductions, as explained in the following sections:

- ◆ [Income considered](#)
- ◆ [Determining income](#)
- ◆ [Self-employment income](#)
- ◆ [Averaging fluctuating annual income](#)
- ◆ [Averaging monthly income](#)
- ◆ [Iowa wage rate information and CSRU median income](#)
- ◆ [Unusual circumstances](#)
- ◆ [Verification of income](#)
- ◆ [Parental noncooperation](#)

Determine preliminary and adjusted net income by subtracting allowable deductions from gross income. Refer to [Deductions](#) for a detailed description of allowable deductions.

### **Income Considered**

**Legal reference:** Iowa Code Chapters 234, 252B; 441 IAC 99.1(234, 252B, 252H)

Consider all regularly recurring income of both legal parents to establish or to modify a support order. To be considered, income does not have to be “guaranteed” to be paid to the parent; so long as it can reasonably be expected to be paid, it should be included. Income can reasonably be expected to be paid when it is regular and recurring.

Certain sources of income are exempt from consideration for child support. Refer to [Exempt Income](#).

Income is classified as either earned or unearned income. Add all actual earned and unearned gross income of each parent to determine the gross income of each parent. If a parent works only part-time, base the support obligation calculation for that parent on the part-time income.

### **Earned Income**

Earned income includes, but is not limited to:

- ◆ Wages.
- ◆ Salaries, including overtime, if regularly recurring.
- ◆ Tips.
- ◆ Monies gained from self-employment (net profit) or in exchange for services rendered.
- ◆ Monies gained from regular, recurring activities, such as plasma donation.
- ◆ In-kind income, such as free rent in exchange for apartment house management duties performed.

### **Unearned Income**

Unearned income includes monies gained from sources such as, but not limited to:

- ◆ Unemployment compensation (also referred to as Unemployment Insurance Benefits (UIB)). Training extension benefits (TEB) are an extension of UIB and also are unearned income.
- ◆ Trade Readjustment Allowance (a type of unemployment insurance benefit).
- ◆ Worker's compensation.
- ◆ Social security benefits, including retirement, survivor's (widow's/widower's), disability, and other benefits, unless specifically exempt.
- ◆ Veteran's disability benefits.
- ◆ Pensions.
- ◆ Annuities.
- ◆ Spousal support.
- ◆ Dividends.

- ◆ Interest payments.
- ◆ Gifts.
- ◆ Per capita distributions from tribes.

NOTE: If a parent receives Social Security Disability (SSD), calculate the support obligation based on the parent's Social Security Disability benefit amount, any additional income the parent may receive, AND the benefit amounts any children receive under the parent's disability claim. Refer to [Social Security Disability Cases](#).

Unearned income (except for veteran's regular non-disability benefits, refer to [Exempt Income](#)) is treated the same as earned income. Refer to [Deductions](#).

Refer to [Determining Income](#) for information on locating unearned income. The following sections give more information on how to consider:

- ◆ [Exempt income](#)
- ◆ [Lump-sum income](#)
- ◆ [Interest and dividend income](#)
- ◆ [Earned income credit](#)

### **Exempt Income**

**Legal reference:** 441 IAC 99.1(1)

Do not use exempt income when determining a parent's gross income to establish or modify a child support order. Most exempt income is legally protected from attachment or collection. Included as exempt incomes are:

- ◆ Benefits from the Child Nutrition Act, National School Lunch Act, or Nutrition Program for the Elderly.
- ◆ Family Investment Program (FIP) grants.
- ◆ Family support subsidy (subsidized adoption – adoption for special needs).
- ◆ Food assistance.
- ◆ Grants and scholarships administered by the United States Secretary of Education or directly applied to school expenses and not available for current living costs.
- ◆ Income of a guardian or caretaker who is not the children's parent.
- ◆ Income of the children's siblings.
- ◆ Income of the children's stepparent.

- ◆ Income or other benefits derived from public assistance programs funded by a federal, state, or local governmental agency or entity that is exempt from consideration in determining eligibility under FIP.
- ◆ Income such as child support and social security dependent's benefits.
- ◆ Veterans' Administration dependent's benefits received by a parent on behalf of a child. NOTE: These are benefits paid to the child.
- ◆ Low-income energy assistance or other support and maintenance energy assistance.
- ◆ Relocation assistance income.
- ◆ State and federal income tax refunds.
- ◆ Supplemental Security Income (SSI).
- ◆ Training allowances through Vocational Rehabilitation, Commission for the Blind, WIA, PROMISE JOBS, or Food Stamp Employment and Training.

If the payor's only known source of income is SSI, use \$0 as the payor's gross income. If the payor has other income in addition to the SSI benefits, use the other income and proceed with normal processing of the case. Refer to [SSI-Only Cases](#).

### **Lump-Sum Income**

Lump sums from lottery winnings and inheritance or other settlements, such as insurance, are also considered unearned income. Investigate lump-sum income sources for any restrictions that legally prohibit the use or availability of this income for child support purposes.

Consider bonus income only if it is regularly recurring. Look at the parent's past years' income statements to determine if bonuses are regularly recurring. If bonus income appears to recur regularly, average the parent's income to determine an accurate monthly income.

1. Mr. A's financial statement shows that he had a \$2,500 lump-sum lottery winning. Since this is not recurring income, do not consider this as part of Mr. A's income.
2. During the process of establishing a support order against Mr. B, he receives a lump-sum inheritance settlement of \$50,000. Since this is not recurring income, do not consider this as part of Mr. B's income. This may, however, be justification for the court to approve an upward deviation on his support order.

3. Mr. C has received a Christmas bonus from his company for the last nine years. Consider these bonuses as part of Mr. C's income. Determine his past year's income by adding his salary and the amount of his bonus. Divide this amount by 12 (months) to arrive at a monthly income amount.

### **Interest and Dividend Income**

When determining the amount of gross income available to a parent, include income from interest or dividends if that income is expected to recur on a regular basis.

Significant income from interest or dividends may indicate investment resources, which could provide a basis for upward deviation from the child support guidelines. Refer to [Deviating From the Guidelines](#) to determine if a basis for deviating exists.

### **Earned Income Credit**

An earned income credit is a refundable tax credit that comes either from the IRS when a tax return is filed or from the employer during the year. Do not include an earned income credit paid to a parent when determining that parent's income.

You are calculating a support obligation for Mr. D's child in January. Reflected in his pay stubs for the previous year is an earned income credit of \$90 per bi-weekly paycheck, for a yearly total of \$2,340. Do not consider Mr. D's earned income credit as income, even though it is reflected on his pay stubs.

### **Determining Income**

**Legal reference:** 441 IAC 99.1(2)

Determine a parent's income when establishing or modifying a child support order by using current and complete financial information from the parent. Determine a parent's income based on form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, if provided. You may also use paystubs that a parent provides. If no financial statement or paystubs are provided, or the information is questionable, you may use verified income from a parent's employer.

NOTE: If you are doing an abbreviated review, use other sources to get the income information to use in the guidelines calculation. See 10-Q, [Administrative Review and Adjustment](#).

Use other sources to determine income if this information is not provided by the parent or by the employer. Refer to [Verification of Income](#) for methods of verifying other sources of income information.

Use the income reported by a parent on a signed financial statement, or information from an employer or another verified source, to determine a parent's gross income. If income information is not available, or if the location of the parent is unknown, use CSRU median income for the parent as a last resort, as described under [CSRU Median Income](#).

NOTE: Any time before the entry of a new or modified order for support, a parent may challenge the amount of income you used.

### **Obtaining a Financial Statement**

**Legal reference:** 441 IAC 99.1(2)"a"

If provided, form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, is the **first** source of income information. Ask each legally established parent to complete the applicable form describing the parent's present income and expenses.

For non-foster care establishment cases, send or give each parent:

- ◆ Form 470-2639, *Request for Financial Statement*.
- ◆ Form 470-0204, *Financial Statement*.
- ◆ Form 470-1922, *Notice of Support Debt*, when establishing a support order administratively.
- ◆ Form 470-2698, *Petition to Establish Paternity, Current and Accrued Support*, when establishing paternity and support judicially.
- ◆ Form 470-3309, *Notice of Intent to Establish Paternity and Support*, for the alleged father and mother, if added as a respondent, form 470-3310, *Notice to Mother of Intent to Establish Paternity and Support*, for the mother if removed as a respondent, or in caretaker cases, when establishing paternity and support administratively.

For modification cases, send or give each parent the *Financial Statement* along with:

- ◆ Form 470-3253, *Notice of Intent to Review and Adjust a Child Support Obligation*, when modifying an existing support order through the review and adjustment process.
- ◆ Form 470-3437, *Notice of Intent to Modify a Child Support Obligation*, when modifying an existing order through the administrative modification process.

When establishing an administrative support order for a child currently in foster care, send or give each parent form 470-2870, *Foster Care Financial Statement*, along with form 470-2983, *Notice of Support Debt: Foster Care – Chapter 252C*.

NOTE: If a parent has an existing support order, send form 470-2154, *Request to Complete Financial Statement*, with the *Foster Care Financial Statement* only.

Consider the *Financial Statement* or the *Foster Care Financial Statement* complete when it has enough information to determine a support obligation and it is signed by the parent. If the income information appears to be valid, use this information even if it is not entirely consistent with the information found in other sources.

If the information appears questionable, verify it through a parent's paystubs, contact the parent's employer to verify income, or verify the information through other available sources. Refer to [Investigating Questionable Information](#).

NOTE: If a parent reports no income or \$0 income, and no additional information is available, use \$0 as gross income.

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### **Other Sources for Determining Income**

**Legal reference:** 441 IAC 99.1(2)"b"

If a parent does not complete form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and you have neither paystubs nor verified income from an employer, attempt to gather income information through other available sources, such as:

ABC	Automated Benefit Calculation System (BCW2 screen; ECF, Electronic Case File; and OLN, On-line Narrative)
WISE	Worker Information System Exchange Database
ICER	Iowa Centralized Employee Registry
IWD	Iowa Workforce Development (Extended PIEX, WAGE-A, WAGE-B, WAGE-C, DBRO, and DBIN)
SPLS	State Parent Locator Service
FPLS	Federal Parent Locator Service
ICON	Iowa Corrections Offender Network
NDNH	National Directory of New Hires

For specific instructions on using these sources to gather income information, see the location process. Information from these sources is considered valid only if it:

- ◆ Is not over one year old,
- ◆ Represents a long-term period of employment, and
- ◆ Appears to reflect the parent's ability to earn.

If the information from these sources is over one year old or represents only a brief period of employment, use wage rate information or CSRU median income, as described later.

NOTE: Be careful not to include confidential information on the COMMENTS screen of the guidelines application, such as which confidential income source you used, because the comments printed on the guidelines worksheet is filed with the court at the end of the establishment or modification process.

If a payor or payee is in the military, and you do not have pay stubs, you may use online resources to determine monthly pay or quarterly wages. Those enlisted in the military are paid on the basis of rank, and the wages for ranks are listed at [www.dfas.mil/](http://www.dfas.mil/).

In reviewing online resources (or pay stubs, in cases where pay stubs are available and use of other sources is unnecessary), consider the following as wages to be included in your guidelines calculation:

- ◆ Basic allowance for quarters (BAQ)
- ◆ Basic allowance for housing (BAH)
- ◆ Skill pay (i.e., flight pay, etc.)
- ◆ Bonuses (i.e., re-enlistment bonuses)
- ◆ Variable housing allowance
- ◆ Basic allowance for subsistence
- ◆ Separation rates

Some of these wages are taxable, while others are not.

<b>Income</b>	<b>Description</b>	<b>Taxable</b>
BAQ	Basic Allowance for Quarters	No
BAH	Basic Allowance for Housing. For military persons and their families living on or off base.	No
Skill Pay	Flight pay, etc.	Yes
Bonuses	Special assignments, etc.	Yes
VHA	Variable Housing Allowance	Yes
BAS	Basic Allowance for Subsistence	Yes
Sep Rats	Separation Rates. Pay for leaving the service.	Yes

Contact your local recruiting office for an explanation or clarification of any other income acronyms.

### **Self-Employment Income**

**Legal reference:** 441 IAC 99.1(5)

Use a self-employed parent’s adjusted gross income, rather than the net taxable income, to determine net income. Refer to [Deductions](#) for more information on how to compute the amount of federal and state income tax deductions for a self-employed person. When performing a guidelines calculation for a self-employed parent, review the case with your office attorney, as individual case circumstances may change how the Unit calculates child support.

A person is self-employed when the person:

- ◆ Is not required to report to an office regularly except for specific purposes, such as sales training meetings, administrative meetings, or evaluation sessions.
- ◆ Establishes the person's own working hours, territory, and methods of work.
- ◆ Files quarterly reports of earnings, withholding payments, and FICA payments to the Internal Revenue Service (IRS).

The following sections give instructions on:

- ◆ [Determining adjusted gross income from self-employment](#)
- ◆ [Documenting self-employment income](#)

### **Determining Adjusted Gross Income From Self-Employment**

**Legal reference:** 441 IAC 99.1(5)"b" and "c"

Determine the adjusted gross self-employment income of a parent through a review of:

- ◆ Bookkeeping records,
- ◆ Sales and expenditure records,
- ◆ Quarterly reports filed with the IRS,
- ◆ The previous year's federal or state income tax returns, or
- ◆ Other verifiable documentation.

The parent must provide records of bookkeeping, sales, and expenditures for the past 12-month period if the parent has been self-employed throughout the 12 months. If the self-employment is less than 12 months old, the parent must provide records for the period since the self-employment began.

If the parent has been self-employed long enough to file a federal income tax return reporting income and expenses from this self-employment, request a copy of the most recent return, including a copy of:

- ◆ *Schedule C, Profit or Loss From Business,*
- ◆ *Schedule F, Profit or Loss From Farming, or*
- ◆ *Schedule SE, Social Security Self-Employment Tax.*

Determine adjusted gross income from self-employment by deducting only those items allowed by the child support guidelines, including depreciation and business expenses involving actual cash expenditures, from the gross income of the parent. Actual cash expenditures for personal expenses cannot be used as deductions to income. Refer to [Deductions](#).

### **Depreciation**

**Legal reference:** 441 IAC 99.5(3)

A self-employed parent may request a deduction for depreciation of machinery, equipment, or other property used to earn income. When determining the adjusted gross monthly income, allow only straight-line depreciation as a deduction. Allow the deduction only if the parent provides documentation from a tax preparer that verifies the amount of straight-line depreciation.

To compute straight-line depreciation, take the following steps:

1. Deduct the property's estimated salvage value from its original cost.
2. Divide the result into equal yearly amounts over the period of the property's estimated useful life (based on IRS depreciation tables).

A pick-up truck costs \$25,000 with a life expectancy of ten years and an estimated salvage value of \$1,000:

\$ 25,000	2009 Ford pick-up initial cost
- <u>1,000</u>	Estimated salvage value
\$ 24,000	Amount to average over life expectancy
\$ 2,400	Annual depreciation (\$24,000/10 years)

Mr. F is self-employed. He provides receipts of his expenses as verification of deductions from his income of the previous year:	
\$ 50,000	Gross income before expenses
4,500	Actual gasoline used to do business
2,000	Actual gasoline used to get to work <b>(not deductible, personal)</b>
12,000	Rent for office space
5,000	Telephone expense related to business
1,000	Telephone (personal long distance) <b>(not deductible, personal)</b>
<u>500</u>	Business car depreciation
\$ 28,000	Adjusted gross annual income

If the parent was self-employed for a portion of the year and was employed for the other portion of the year when regular earnings were received, calculate the support obligation based on the parent's current income.

1. Mr. G had been employed by XYZ Accounting for three years. Three months ago, he decided to open his own accounting firm.

In calculating income for a support obligation, consider the records from the three months of self-employment as Mr. G's income. Although his income was significantly higher during the months when he was employed at XYZ Accounting, calculate the support obligation based on his current self-employed income.

2. Mr. H farmed for 15 years. He sold the farm and has been employed for the last six months at RST Manufacturing as a consultant. His annual income is \$45,000.

As you calculate his income for a support obligation, consider his pay stubs from RST Manufacturing. Do not consider the period of farming self-employment.

Calculate the parent's income based on the self-employment records. If the period of self-employment resulted in a net loss (using only allowable deductions), consider the parent's income for that time period as \$0.

Mr. I was employed at XYZ Accounting for nine months of the current year. His monthly income was \$3,500. His records from the three months of self-employment indicate a net loss.

Although his income while employed at XYZ Accounting was significantly higher than his current self-employed income (\$0), calculate his support obligation based on his current income. Based on the net loss, his monthly income is \$0.

When there is a substantial change in income level, investigate the reason for the change. If you question the change in relation to the parent's ability to earn, consult your local Unit attorney for possible referral to court.

### **Documenting Self-Employment Income**

**Legal reference:** 441 IAC 99.1(5)"c"

Document the method used to determine adjusted self-employment income in the case narrative. You may also want to document the method used in the COMMENTS screen of the guidelines application.

Use form 470-5412, *Food Assistance Farmer Self-Employment Worksheet*, or form 470-5418, *Food Assistance Self-Employment Worksheet*, to document income and expenses. Refer to [6-Appendix](#) for copies of these forms. In most cases, the parent's federal income tax returns or bookkeeping records contain the information needed to complete these worksheets.

If there are no federal income tax returns, or bookkeeping records do not exist, search Extended PIEX and other sources for any income information about the parent. If no information is available on Extended PIEX, request other verifiable forms of income information from the parent. Refer to [Verification of Income](#) for other verifiable forms of income information.

### **Averaging Fluctuating Annual Income**

**Legal reference:** 441 IAC 99.1(6)

If requested, average the income of a parent whose income fluctuated because the person's occupation normally experiences fluctuations in income. Examples include: construction, sales, seasonal work, truck driving, and working different shifts at different wage rates.

An income is fluctuating when the calculated gross income (or the adjusted gross income) for the current year varies from the gross (or adjusted gross) income of the previous year by more than 20 percent. When income fluctuates significantly, financial information from a longer period of time may be necessary to be representative of the parent's annual income.

To calculate if a parent's income varies by more than 20 percent from the previous year, determine the income for each year. Multiply the most recent year's income by 20 percent. If the previous amount differs from the latest amount by more than this 20 percent, the parent's income qualifies as fluctuating income.

You may average a parent's fluctuating income over a maximum of three years. If you average fluctuating income over three years, the income of each of the three years must vary by more than 20 percent from the previous year's income.

Mr. J wants you to average his fluctuating income over three years. His average income over the past three years is as follows:

2016: \$22,000  
2017: \$30,000  
2018: \$23,000

Mr. J's income varies by more than 20 percent from year to year. Notice that the incomes from the years 2016 and 2018 do not vary from each other by more than 20 percent. However, each year varies more than 20 percent from the income of the previous year. Therefore, Mr. J's income qualifies as a fluctuating income.

Average a parent's fluctuating income only when the parent requests it. Verify the varied income with relevant years' income tax returns. Request past income tax returns before averaging a parent's income.

Add the amount of the gross income from relevant years that accurately depict fluctuations in the parent's income. Divide the total by the number of relevant years to determine the parent's annual gross income. Divide the average annual gross income by 12 to arrive at a monthly gross income amount.

If the parent provides verified evidence of yearly fluctuating earnings for two or three years, you can use the guidelines application's AVERAGE INCOME CALCULATOR to calculate average annual fluctuating income. For instructions on how to use the AVERAGE INCOME CALCULATOR, refer to [Using Average Income](#).

NOTE: Do not use the AVERAGE INCOME CALCULATOR to average a parent's income that varies from month to month within the same year. Refer to [Averaging Monthly Income](#). Use a hand calculator to average a parent's monthly income.

### **Fluctuating Income for the Non-Self-Employed Parent**

**Legal reference:** 441 IAC 99.1(6)"b"(1)

Average fluctuating income for the non-self-employed parent over a period of two or three years. Estimate the gross income for the parent for the current year based on the past year's income information. Add that amount to the gross income from relevant consecutive past years that accurately depict the fluctuations in the parent's income.

Divide this sum by the total number of years taken into account, including the current year, to arrive at the average gross annual income. Divide the average gross annual income by 12 to arrive at an average gross monthly income.

1. Mr. K is employed as a construction worker. Due to heavy rainfall during the past summer, his income for the current year is estimated to increase from the previous year. He requests that his income be averaged in determining his income for his child support obligation.

Determine if the current year's income varies from the previous year's income by more than percent:

Current year estimated gross annual income: \$22,000

Previous year gross annual income as reported on tax forms:  
\$17,000

$$\$22,000 \times 0.2 = \$4,400$$

$$\$22,000 - \$17,000 = \$5,000$$

Consider Mr. K's income as fluctuating income.

Use \$1,625 per month as Mr. K's income when calculating a support obligation.

2. Mr. L is a factory worker at Company XYZ. Due to varying demands for the company's product, Mr. L has worked different shifts with different wage rates for the past three years. Mr. L requests that his fluctuating income be averaged. Mr. L's income tax returns from the past three years show his income as follows:

2016: \$24,000                      2017: \$30,000                      2018: \$22,000

Determine if each year's income varied by more than 20 percent from the previous year by using the AVERAGE INCOME CALCULATOR in the guidelines application or through the following calculation:

$$2018: \$22,000 \times 0.2 = \$4,400$$

Mr. L's income in 2018 must have increased or decreased from his 2017 income by more than \$4,400 to qualify as fluctuating income.  $\$30,000 - \$22,000 = \$8,000$ . Consider Mr. L's 2018 income as fluctuating income.

$$2017: \$30,000 \times 0.2 = \$6,000$$

Mr. L's income in 2017 must have increased or decreased from his 2016 income by more than \$6,000 to qualify as fluctuating income.  $\$30,000 - \$24,000 = \$6,000$ . As the variance between 2016 and 2017 income was 20 percent, and not more than 20 percent, this does not qualify as fluctuating income. Do not average the 2016 income in with the 2017 and 2018 income.

Averaging Mr. L's income:

$$\$30,000 + \$22,000 = \$52,000 \div 2 \text{ (years)} = \$26,000$$

Consider \$26,000 as Mr. L's fluctuated average income.

Divide by 12 to arrive at a monthly fluctuated average income:

$$\$26,000 \div 12 = \$2,167$$

Consider \$2,167 as Mr. L's monthly fluctuated average income.

**Fluctuating Income for the Self-Employed Parent**

**Legal reference:** 441 IAC 99.1(6)"b"(2)

Average the income of self-employed parents whose adjusted gross income fluctuates by more than 20 percent from the previous year's income and who make the request. Calculate fluctuating income for the self-employed parent over a period of two or three years.

Compute fluctuations in the adjusted gross annual income, rather than gross income or net taxable income, to average the self-employed parent's income. Deduct business expenses involving actual cash expenditures from the gross income of the self-employed person to determine adjusted gross income.

Use the self-employed person's estimated adjusted gross income of the current year and tax records from years that accurately depict fluctuations in the person's income to average income. Use the same calculation procedures as used for fluctuating income of the non-self-employed person.

Mr. M is a self-employed farmer. This year's crop was a bumper crop, resulting in an adjusted gross income of \$50,000. However, due to a drought, the previous year's crop resulted in an adjusted gross income of \$15,000. Mr. M requests that you average his fluctuating income from the past two years.

$$\$50,000 + \$15,000 = \$65,000$$

$$\$65,000 \div 2 \text{ (years)} = \$32,500$$

Base Mr. M's support order on an adjusted gross annual income of \$32,500.

### **Averaging Monthly Income**

**Legal reference:** 441 IAC 99.1(6)"b"

Average the monthly income of the parent whose income throughout the past year varies greatly from month to month, regardless of whether the source of income qualifies it as "fluctuating" income or whether the parent requests averaging for fluctuating income.

NOTE: Use a hand calculator to average a parent's monthly income. Do not use the guidelines application's AVERAGE INCOME CALCULATOR to average a parent's monthly income.

Add together the last 12 months' income of the parent whose income varies from month to month. Divide the total by 12 to arrive at an average monthly income.

If the parent does not have 12 months of income to average, add together the income of the relevant months. Divide the total by the number of relevant months. The number of months used to average income must be an accurate reflection of the parent's income.

1. Ms. X was hired as a salesperson for a major computer company six months ago. Her income is based on the commission she receives from the amount of sales she makes per month. Her income varies greatly.

Average Ms. X's income over the past six months.

Month 1	\$ 1,500
Month 2	\$ 1,000
Month 3	\$ 3,000
Month 4	\$ 2,200
Month 5	\$ 900
Month 6	<u>\$ 1,750</u>
Total	\$ 10,350

$\$10,350 \div 6 \text{ (months)} = \$1,725$ . Consider Ms. X's monthly income as \$1,725.

2. Mr. N is a construction worker. He receives unemployment during the winter months due to lack of construction work. However, his summer income is much higher. As Mr. N's income varied within the past year, add Mr. N's monthly income from the past 12 months. Divide this total year income by 12 to arrive at an average monthly income.

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### **Iowa Wage Rate Information and CSRU Median Income**

**Legal reference:** 441 IAC 99.1(2), 99.1(4)

You may use the following procedures for a parent who has **not** supplied financial information and when you have not found verification of income through paystubs, an employer, or other sources:

- ◆ [Use the Iowa wage rate information when the parent's occupation is known](#), or
- ◆ [Use the median income for parents on the Unit's caseload when the occupation is unknown](#). Median income is figured separately for the payor and payee.

#### **Occupational Wage Rate Information**

The Iowa Workforce Development website provides occupational employment and wage estimates for nine metropolitan statistical areas and for the balance of the state, including rural areas. When a parent's occupation is known, occupational wage rate information is more reflective of the actual earning capacity of the parent than the median income figure.

When a parent has not supplied financial information, use the occupational wage rate when you can determine the parent's last-known occupation through information gathered from the other parent or through a documented source. Examples of documented sources include Iowa Workforce Development and National Directory of New Hires. Refer to [Other Sources for Determining Income](#) for details on obtaining income information.

When the last-known occupation of a parent cannot be determined through a documented source, check for information from the other parent or attempt to contact the other parent. Check available sources to support the information given by the other parent. If narratives offer an occupational history, use the history to support the other parent's information.

A work history that is consistent with the information gathered from the other parent supports the use of the occupational wage rate information. If you are confident that the payee's information is accurate, use the occupational wage rate information. As a last resort, use the CSRU median income.

If you have reasonable evidence for the parent's occupation and employment area, access the Iowa Workforce Development website to determine the occupational wage rate for the parent. To access this site, use the Occupational Wage Rate link in our Unit resources and select the following:

1. Click on Occupational Employment & Wages on the left side of the Iowa Workforce Development webpage.
2. Click on Iowa Wage Report home page. Select the AREA/OCCUPATION tab.
3. Select the drop down arrow to search by a specific Occupational Group. Select the appropriate Occupational Group.
4. Select the drop down arrow to search by Geography. Select the appropriate geographical area.
5. Select the appropriate occupational title. The webpage highlights your selection.
6. Use the arrows at the bottom of the list to scroll across to the Median wage. Determine the gross monthly income for that figure using normal procedures.

A security guard lives in the Des Moines area.

1. Click on the Occupational Wage Rate link in the Unit resources.
2. Click on the Occupational Employment & Wages.
3. Click on Iowa Wage Report home page.
4. When the Iowa Wage Report displays, select Search by Area/Occupation.
5. Using the drop down arrow in the Occupational Group list, select "Protective Service Occupations."
6. Using the drop down arrow in the Geography list, select "Des Moines, IA Metropolitan Statistical Area."
7. After you find the row for security guard, select it, and then scroll to the median wage column for security guard.
8. Use that wage rate to determine the income for a security guard.

When you use occupational wage rate information to determine income, take the following steps to document your decision in the COMMENTS screen of the guidelines application:

- ◆ Enter your reason for using occupational wage rate information. For example, explain whether you used information from ICAR narratives, or if you received the information from the other parent.
- ◆ Explain where you found the occupational wage rate information you used.
- ◆ Document whether you chose the chart for a specific metropolitan statistical area or for the balance of the state (rural areas). Explain the reason for your choice.
- ◆ If you chose a specific geographical chart, indicate if you chose it because the party lives or works in that area. Do not indicate the specific geographical area you chose. If you know that the parent works in one area, but resides in another, use the chart that reflects where the parent works.
- ◆ Be careful not to include confidential information on the COMMENTS screen, such as employer or address information, because the comments printed on the guidelines worksheet is filed with the court at the end of the establishment or modification process.

### **CSRU Median Income**

If you cannot determine a parent's occupation, use the applicable CSRU median income figure for parents residing in Iowa or another state. Use CSRU median income if:

- ◆ Financial information is unavailable,
- ◆ The occupation of the party is unknown, and
- ◆ The available income information, if any, is more than one year old.

There are separate CSRU median income figures for the payor and the payee. The CSRU median income figures are adjusted on an annual basis.

### **Out-of-State Parent**

When a parent who does not provide financial information lives in another state, first check for occupational information. If available, use the wage rate booklet. If occupational information is not available, use the CSRU median income. Refer to [The Guidelines Application and ICAR](#) for details on using the CSRU median income in the guidelines application.

NOTE: The Unit should not impute income without a written determination from the court, a request from a party, or agreement of the parties. See [Deviating From the Guidelines](#). This does not include using CSRU median income or occupational wage rate.

### **Unusual Circumstances**

The following sections explain how to determine parental income if:

- ◆ [The children for whom support is sought do not live with a parent,](#)
- ◆ The parent is [incarcerated](#), [hospitalized](#), [deceased](#), or has had [parental rights terminated](#).

See also [SSI-Only Cases](#) later in this chapter.

### **Nonparental Homes**

**Legal reference:** 441 IAC 99.4(4)

Both parents of a child living with a caretaker in a nonparental home or in foster care are liable for the support of the child. Calculate a support obligation separately for each parent, even if the parents are married and living together.

There may be situations when a child is living in a nonparental home, but you only need to establish an order against one parent. Do not re-calculate the obligation for a parent who was previously ordered to pay child support. In calculating support for one parent, use income information for both parents.

When calculating support for a child in a nonparental home, assume that the parent for whom support is being calculated is the payor and the other parent is the payee. See [Prior Support Obligations](#) and [Qualified Additional Dependent Deduction](#) for information about those deductions.

Mr. O and Miss C live together and are the legal parents of child B. However, child B lives with Miss C's mother. Mr. O is currently paying a support obligation for another child, child E.

When calculating Mr. O's support obligation, consider him as the payor and Miss C as the payee. Deduct Mr. O's prior support obligation:

Payor: Mr. O	Payee: Miss C
Income: \$20,000	Income: \$22,000
Prior support obligation deduction: \$4,000	

In calculating Miss C's obligation, reverse the roles:

Payor: Miss C	Payee: Mr. O
Income: \$22,000	Income: \$20,000
	Prior support obligation deduction: \$4,000

When the location of only one parent is known, or if there is only one legally established parent, use that parent's income to calculate support. Use the CSRU median income for the non-located or unknown parent's income.

NOTE: Do not use an alleged father's income as the income of the unknown or non-located parent. Use CSRU median income, unless paternity has been established and financial information is available.

1. Child A lives with a nonparental caretaker. (This could be either a child support caretaker or a foster care case.) Paternity is legally established by a paternity affidavit. Establish an order for the mother to pay support in **Case 1** and establish an order for the father to pay support in **Case 2**.

**Case 1:** Establishing an order for the mother to pay support.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

In this case, the father is a third party. However, paternity is legally established, so his income must be considered when calculating an obligation. If you have financial information from the father, use his income. If no financial information is available and his occupation is unknown, use the payee CSRU median income.

**Case 2:** Establishing an order for the father to pay support.

The father has the role of payor in this case. If financial information is available from the father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

In this case, the mother is a third party; however, her income must be considered when calculating an obligation. If you have financial information from the mother, use her income. If no financial information is available and her occupation is unknown, use the payee CSRU median income.

The parents have switched roles in the two cases. Use the median income amount corresponding to the role the parent plays in each case.

2. Child B lives with a nonparental caretaker. (This could be either a child support caretaker or a foster care case.) Paternity has not been established for the father. Establish an order for the mother to pay support.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

Since paternity is not established for the father, use the payee CSRU median income for the unknown father.

If the mother alleges that each of her children living with a caretaker have different fathers, calculate the guidelines separately for the mother, child, and each alleged father. Use payee CSRU median income for each alleged father in each guideline calculation.

Child A and Child B live with a nonparental caretaker. The mother alleges that Alleged Father A is the father of Child A and Alleged Father B is the father of Child B. Neither alleged father has been located. Do one guideline calculation and establish one order for the mother to pay support for Child A. Also do one guideline calculation and establish one order for the mother to pay support for Child B.

**Case 1:** Establish an order for mother to pay support for Child A and an order for mother to pay support for Child B.

The mother has the role of payor in this case. If financial information is available from the mother, use her income. If no financial information is available and her occupation is unknown, use the payor CSRU median income.

For purposes of calculating guidelines in this case, do two separate calculations. Do one calculation with the mother as the payor and an alleged father as the payee for Child A. Since paternity is not legally established, use payee CSRU median income for the alleged father.

Do a second calculation with the mother as the payor and an alleged father as the payee for Child B. Since paternity is not legally established, use payee CSRU median income for the alleged father.

**Case 2:** Once Alleged Father A is identified and located, establish an order for him to pay support for Child A as the payor. If financial information is available from the alleged father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

If financial information is available from the mother as the payee, use her income. If you have no financial information and her occupation is unknown, use the payee CSRU median income.

**Case 3:** Once Alleged Father B is identified and located, establish an order for him to pay support for Child B as the payor. If financial information is available from the alleged father, use his income. If no financial information is available and his occupation is unknown, use the payor CSRU median income.

If financial information is available from the mother as the payee, use her income. If you have no financial information and her occupation is unknown, use the payee CSRU median income.

### **Incarcerated or Hospitalized Parent**

If an incarcerated or hospitalized parent has no income or assets, review for possible case closure. However, if the incarcerated or hospitalized parent earns income or has assets, continue with the establishment or modification action. This may include persons incarcerated throughout the duration of the child's minority or hospitalized for terminal illness. This also applies to cases in which children live in a parental home.

The income of a temporarily incarcerated or hospitalized person is as stated on the financial statement or as found through other income sources. This may include persons in jail, in a halfway house, or in the hospital for a minor illness.

The Supreme Court of Iowa's decision, In re Marriage of Walters, 575 N.W.2d 739 (Iowa 1998), holds that an incarcerated payor's ability to pay must be considered in reaching a decision on a request to modify child support. The Court concluded that enforcing the original obligation amount in this situation would place an insurmountable burden on the payor.

A recent Iowa Court of Appeals decision, In re Marriage of Frick, No. 06-1243, 2008 WL 4325520 (Iowa Ct. App., Sept. 17, 2008), addresses entry of default orders against a person in jail. You must be certain that the person is released from jail on the date that the default order is entered. If the payor was in jail but released before the order was entered, narrate in ICAR the day the payor was released and how you verified this information.

This decision does not change how you calculate support for a person who is incarcerated.

When completing form 470-2640, *Child Support Guidelines Worksheet*, use the current income or assets, if available, of the incarcerated payor when determining the modified amount of support due under the guidelines. Refer to 10-Q, [Administrative Review and Adjustment](#).

### **Parent Deceased or Parental Rights Terminated**

**Legal reference:** 441 IAC 99.4(4)"c"

When calculating support for a child in a nonparental home or foster care, if one parent is deceased or has had parental rights terminated, consider that parent the payee with \$0 income.

### **Only Income is Supplemental Security Income (SSI)**

**Legal reference:** Child Support Guidelines, Iowa Court Rules, Chapter 9;  
42 USC 407(a), 42 USC 1381a; 5 CFR 581.104(j);  
441 IAC 99.1(1)"b"

SSI is considered exempt income when calculating guidelines, so use \$0 income for either the payee or payor when SSI is the person's only source of income.

See [SSI-Only Cases](#) for more information.

### **Verification of Income**

**Legal reference:** 441 IAC 99.1(3)"a"

Ask the parents to provide verification of all income sources the Unit considers in determining gross income. The parents are responsible for providing verification of income.

Verification of income may include, but is not limited to:

- ◆ Federal and state income tax returns.
- ◆ W-2 statements.
- ◆ Pay stubs.
- ◆ Signed statements from an employer or other source of income.
- ◆ Self-employment bookkeeping records.
- ◆ Award letters confirming entitlement to benefits under a program administered by a government or private agency, such as:
  - Social security\*.
  - Veterans' or unemployment benefits.
  - Military or civil service retirement or pension plans.
  - Workers' compensation.

\* NOTE: If the parent does not provide an award letter, check online sources to verify the income, such as the Location Data Base (LOCDB), or WISE. Assist the parent in obtaining necessary verification of income by providing the parent with information about potential income information sources. Do not consider future or potential changes to income when performing the guideline calculation; use the income as you know it on the day you prepare form 470-2640, *Child Support Guidelines Worksheet*.

### **Contacting an Employer for Verification of Income**

If the parents return a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, or verification of income, review the information with on-line resources (i.e., Extended PIEX, WISE, IABC/BCW2, case narratives, etc.).

If the information provided on either form or through verification closely matches information from online resources, use the information provided and do not contact the employer.

If the Unit receives employer information but no income information, and it is unavailable from online sources, contact the employer for that information.

If the parents do not provide income information, exhaust all other sources for income information. If nothing is available, use Iowa Wage Rate or CSRU Median Income. See [Other Sources for Determining Income](#) and [Iowa Wage Rate Information and CSRU Median Income](#).

Contact the employer only if income information provided by a parent or from other sources is questionable and only the employer can provide the necessary information. See [Investigating Questionable Information](#).

If you need to contact an employer, attempt to obtain the necessary information over the telephone. If the employer only accepts questions in writing, fax form 470-0177M, *Employment and Health Insurance Questionnaire*, to the employer to obtain the necessary information.

NOTE: **Do not** contact the employer if income information differs only from the parent's information by a small amount or if this difference will not affect the child support amount.

### **Investigating Questionable Information**

**Legal reference:** 441 IAC 99.1(3)"b" and "c"

Investigate cases in which the information or verification provided by a parent is questionable or inconsistent with other circumstances of the case, such as when:

- ◆ A parent reports little or no income;
- ◆ A parent's reported expenses exceed reported income; or
- ◆ The verification the parent provides is inconsistent with information provided through form 470-0204, *Financial Statement*, form 470-2870, *Foster Care Financial Statement*, or sources available to the Unit (e.g., Extended PIEX).

Investigate income inconsistencies with the income information sources listed in [Determining Income](#). Based on your investigation, use the income figure that you believe is most representative of the parent's situation. The parent has the opportunity to contest your conclusion.

If the investigation does not reveal any inconsistencies, use the *Financial Statement* or the *Foster Care Financial Statement* and other documentation provided by the parent to determine income.

If inconsistencies exist and additional information is not available, refer the case to your local Unit attorney to decide whether to:

- ◆ Request a hearing before the district court, if attempting to establish a support order through administrative process.
- ◆ Conduct discovery, if a parent places the matter before the court by answering a petition or requesting a hearing before the court.
- ◆ Provide the district court with a copy of the parent's financial information and the reasons the information may be questionable, if attempting to establish an order and the parent has not responded after receiving the proposed support amount.

If you are unable to obtain additional verification of the parent's income, use the *Financial Statement* or *Foster Care Financial Statement* provided by the parent to establish support.

### **Parental Noncooperation-No Financial Statement**

**Legal reference:** Iowa Code section 252B.7A(4)  
441 IAC 95.19(2)

Failure to return form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, or verification of income information does not prohibit support order establishment actions. Attempt to gather income information through paystubs, an employer or another source. Use the income as you know it on the day you prepare form 470-2640, *Child Support Guidelines Worksheet*.

- ◆ If a **public assistance parent** receiving services from the Unit does not provide the *Financial Statement*, the *Foster Care Financial Statement*, or verification of information, enter the order using other sources of information. If the parent is receiving FIP or Medicaid, determine if income information is available from the Income Maintenance (IM) Unit. If there is no information from other sources:
  - Use the Iowa wage rate information, if the parent's occupation is known.
  - Use CSRU median income, if the occupation is unknown.
- ◆ If a **nonpublic assistance parent** receiving services from the Unit does not provide a *Financial Statement* or verification of information and you cannot verify income information from an employer, establish an order by using other sources of information. See [Other Sources for Determining Income](#). If you cannot find information from other sources:
  - Use the Iowa wage rate information if the parent's occupation is known.
  - Use CSRU median income if the occupation is unknown.

### **Entering Income Information in the Guidelines Application**

Once you determine a parent's gross monthly income, enter the information on the INCOME screen for that parent. Following is a print of the NCP INCOME screen. For purposes of discussing gross income, the NCP INCOME screen operates very similar to the CP INCOME screen.

Throughout your work and when you complete your guideline calculation, select one of the save options under the GUIDELINES menu. **Save your calculation regularly as you work on it.** Click on the SAVE button in the upper right-hand corner of the screen to immediately save your work. For more information about saving the scenario and about saving it under a different scenario name, see [Saving the Scenario](#).

Home	Help	Print Preview	Save	Save as
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(Needs Saved)

Case #:  Docket #:  Additional Docket #'s:

Guideline Year: 2018   Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name:  NCP Name:  Support sought for 1 child.

Prepared By	<b>NCP Income</b>
1 CP Income	<b>Method Used to Determine NCP Income</b>
2 NCP Income	<input checked="" type="radio"/> Financial Statement/Verified Income
3 Dependents	<input type="radio"/> Other Sources (Gross) A. Total Gross Monthly Income <input type="text" value="\$0.00"/>
4 Medical Support	<input type="radio"/> CSRU Median Income
5 QADD	<b>Deductions</b>
6 Guideline Amt	B. Federal Income Tax <input type="text" value="\$0.00"/>
7 Extraordinary Visitation	C. State Income Tax <input type="text" value="\$0.00"/>
8 Deviations	D. Social Security and Medicare Tax / Mandatory Pension Deductions <input type="text" value="\$0.00"/>
9 Accrued Support	E. Mandatory Occupational License Fees <input type="text" value="\$0.00"/>
10 Rec Amt of Support	F. Union Dues <input type="text" value="\$0.00"/>
11 Changes in Support	G. Actual Medical Support Paid Pursuant to a Court Order for other Children <input type="text" value="\$0.00"/>
12 Comments	H. Prior Court Ordered Child Support Obligation (if paid) <input type="text" value="\$0.00"/>
	I. Qualified Additional Dependent Deduction (QADD) <input type="text" value="\$0.00"/>
	J. Actual Child Care Expense (Less Third Party Reimbursements or Income Tax Credits) <input type="text" value="\$0.00"/>
	K. NCP Preliminary Net Income <input type="text" value="\$0.00"/>
	L. Cash Medical Support If Ordered in Pending Action <input type="text" value="\$0.00"/>
	M. NCP Adjusted Net Monthly Income <input type="text" value="\$0.00"/>

### **Entering Actual and Verified Income**

To enter verified income into the guidelines application, complete the following fields:

- ◆ **METHOD USED TO DETERMINE NCP/CP INCOME:** The guidelines application defaults to FINANCIAL STATEMENT/VERIFIED INCOME. When you select FINANCIAL STATEMENT/VERIFIED INCOME, you can enter data in all the deduction fields, except the following fields:

- QADD
- PRELIMINARY NET INCOME
- CASH MEDICAL SUPPORT IF ORDERED IN PENDING ACTION
- ADJUSTED NET MONTHLY INCOME

Use the FINANCIAL STATEMENT/VERIFIED INCOME button when you are using incomes from any verified source, such as:

- Form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*
  - Paystubs
  - Employer information
  - Tax returns
  - Self-employed book-keeping records
  - Award letters (SS, VA, UIB, military, worker's compensation)
- ◆ **TOTAL GROSS MONTHLY INCOME:** Enter the parent's gross monthly income, up to \$9,999,999.99, in this field. You cannot enter negative gross monthly income. If you attempt to enter negative income, you will receive a message that total gross monthly income must be an amount zero or greater. If a calculation results in a negative number, the application displays it as zero.

NOTE: For spousal support payments taxable to the payee and deductible by the payor, the payments shall be added to or subtracted from gross monthly income prior to the computation of federal and state income taxes. For spousal support payments not taxable to the payee or deductible by the payor, the payments will be added or subtracted after the computation of federal and state income taxes in arriving at net monthly income.

Document on the COMMENTS screen how you calculated the parents' income and what sources of verification you used, such as paystubs provided by a parent, employer information, etc. Refer to [Adding and Viewing Comments on the Guidelines Application](#).

### **Entering Actual Data From Other Sources**

If you do not have form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, or verified income such as paystubs, employer information, etc., and have income data only from sources such as Extended PIEX, WISE, IABC, FPLS, SPLS, or IWD, complete the following fields:

- ◆ **METHOD USED TO DETERMINE NCP/CP INCOME:** Select OTHER SOURCES (GROSS). When you select OTHER SOURCES (GROSS), the guidelines application automatically deducts 20 percent for federal and state income taxes, Social Security, Medicare, mandatory pension, and union dues as required by Iowa administrative rules. Refer to [Federal and State Income Tax](#).
- ◆ **TOTAL GROSS MONTHLY INCOME:** Enter the parent's gross monthly income, up to \$9,999,999.99, in this field.

You may also select OTHER SOURCES (GROSS) when you receive a financial statement or a copy of a paystub from a parent, but it conflicts with income information from other sources and you decide to use the income from the other source.

Document how you calculated the parent's income on the COMMENTS screen and indicate the income used was obtained from a confidential source. Refer to [Adding and Viewing Comments on the Guidelines Application](#).

### **Using Average Income**

Use the AVERAGE INCOME CALCULATOR to average a parent's income for the last three years when a parent requests it. Access the AVERAGE INCOME CALCULATOR by clicking the ellipsis button next to the TOTAL GROSS MONTHLY INCOME field, and select AVERAGE INCOME CALCULATOR from the resulting menu.

Complete the following fields, as appropriate:

- ◆ **AVERAGE INCOME FOR THE CP/NCP:** The guidelines application defaults to either "CP" or "NCP," depending on which INCOME screen you came from (e.g., if you came from the CP INCOME screen, "CP" displays in this field).
- ◆ **YEARLY INCOME YEAR 1-3:** You can enter a gross monthly income up to \$9,999,999.99 in each field. Use the TAB key to move among the cells in the YEARLY INCOME fields.

- ◆ **AVERAGE INCOME (ANNUAL):** The guidelines application displays the average annual income based on the income you entered in the YEARLY INCOME fields.
- ◆ **AVERAGE INCOME (MONTHLY):** The guidelines application displays the average monthly income, based on the years' incomes entered in the YEARLY INCOME fields.

Click USE. The guidelines application enters the monthly average income amount in the TOTAL GROSS MONTHLY INCOME field for the designated parent. The guidelines application automatically selects FINANCIAL STATEMENT as the method used to determine income.

Click CANCEL to exit the calculator without using your entries.

Document your decision to use average income on the COMMENTS screen. Refer to [Adding and Viewing Comments on the Guidelines Application](#).

### **Using Median Income**

If you are unable to determine a parent's occupation, you can use the appropriate median income figure for the parent. Use median income only if:

- ◆ Financial information is unavailable,
- ◆ The occupation of the party is unknown, and
- ◆ The available income information, if any, is over one year old.

The guidelines application allows you to specify median income figures associated with specific years and the parent's state of residence.

- ◆ Before July 1, 1999, each state had a designated median income figure.
- ◆ After July 1, 1999, use the CSRU median income (one for payors and one for payees) regardless of the parent's state of residence.

The guidelines application allows you to select the median income figure to use through the MEDIAN INCOME CALCULATOR.

### **CSRU Median Income**

When setting current support for a parent who meets the criteria for using median income listed above, use the CSRU median income figure for a parent residing in Iowa. Select the use of CSRU median income in one of two ways:

- ◆ Click on CSRU MEDIAN INCOME under the METHOD USED TO DETERMINE NCP/CP INCOME on the applicable INCOME screen.

The guidelines application automatically enters the CSRU median income figure appropriate for that parent in the TOTAL GROSS MONTHLY INCOME field. Also, the guidelines application automatically deducts the standard 20 percent for taxes as required in the Iowa administrative rules. Refer to [Federal and State Income Tax](#).

- ◆ Click the ellipsis button next to the TOTAL GROSS MONTHLY INCOME field, and select MEDIAN INCOME CALCULATOR from the resulting menu.
- ◆ The guidelines application displays the MEDIAN INCOME CALCULATOR:

**Median Income Method**

Median Income for the  NCP  CP

Federal tax year 2018 ▼

State IA ▼

Median Income  
Annual: \$15,732.00      Monthly: \$1,311.00

Use Cancel

Complete the fields, as appropriate:

- ◆ **MEDIAN INCOME FOR THE NCP or CP:** The guidelines application defaults to either CP or NCP, depending on which INCOME screen you came from (e.g., if you came from the CP INCOME screen, CP displays in this field).
- ◆ **FEDERAL TAX YEAR:** The guidelines application defaults to the most recent year's median income tables. Select the appropriate year if the calculation is for a different year.
- ◆ **STATE:** The guidelines application defaults to IA (Iowa), but you can select any other state as appropriate. No matter which state you enter, for the year 2009 and later, the guidelines application uses the IA figure.
- ◆ **MEDIAN INCOME (ANNUAL):** The guidelines application displays the annual CSRU median income figure for the payee or payor as displayed in the MEDIAN INCOME FOR THE NCP/CP field.
- ◆ **MEDIAN INCOME (MONTHLY):** The guidelines application displays the monthly CSRU median income figure for the payee or payor as displayed in the MEDIAN INCOME FOR THE NCP/CP field.

The amounts listed in the MEDIAN INCOME (ANNUAL) and MEDIAN INCOME (MONTHLY) are updated each year.

Click USE. The guidelines application enters the amount in the TOTAL GROSS MONTHLY INCOME field for the designated parent. It also automatically selects CSRU MEDIAN INCOME as the method used to determine income.

Click CANCEL to exit the calculator without using your entries.

Document your decision to use CSRU median income on the COMMENTS screen. Refer to [Adding and Viewing Comments on the Guidelines Application](#).

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## **Deductions**

**Legal reference:** Iowa Code Chapters 234, 252B  
441 IAC 99.2(234, 252B)

When determining the amount of income to use in calculating support, allow both the payor and payee the deductions specified by the Iowa Supreme Court in the child support guidelines and administrative rules. Allow the following deductions from the parent's gross income or from adjusted gross income for self-employed parents:

- ◆ [Federal income tax](#).
- ◆ [State income tax](#).
- ◆ [Social Security/Medicare \(FICA\) deduction](#).
- ◆ [Union dues](#).
- ◆ [Mandatory pension](#) deduction (only for employees who do not contribute to Social Security).
- ◆ [Mandatory occupational license fees](#).
- ◆ [Prior obligations of child support](#) actually paid according to a court or administrative order. "Prior obligation" means the entry of a judgment dated before the obligation currently being processed.
- ◆ [Actual medical support paid according to a court or administrative order for other children](#), not the pending matter.
- ◆ [Qualified additional dependent deduction \(QADD\)](#).
- ◆ [Actual child care expenses](#) for only the children for whom support is sought, minus the applicable federal income tax credit.

Items such as credit union payments, charitable deductions, savings or thrift plans, court-ordered life insurance policy payments, and voluntary pension plans are not allowable deductions from a parent's income for calculating a support obligation.

A parent who claims a deduction **must** provide the documentation necessary for computing the deduction. However, if you are aware of verified deductions to which either parent is entitled, give the deduction. The goal is to get the most accurate support order possible.

**Federal and State Income Tax**

**Legal reference:** 441 IAC 99.2(1)  
 Child Support Guidelines, Iowa Court Rules, Chapter 9

Use the guideline method of computing tax deductions when determining child support. Calculate the deductions by using the tax calculators in the guidelines application. If the parent provided form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and included gross income or adjusted gross income if self-employed, use the tax calculators to determine federal and state deductions.

Compute the federal and state income tax deductions for unearned income and earned income the same way. Determine the appropriate filing status and exemptions as follows:

	<b>Unmarried Parent</b>		<b>Married Parent</b>	<b>Court-Ordered</b>	
				<b>Joint Physical Care</b>	<b>Split Physical Care</b>
Filing Status	Single, if no mutual children are in the home.	Head of Household, if at least one of the mutual children is in the home.	Married Filing Separate (married on the guidelines application), whether or not any of the mutual children live in the home.	Head of Household for unmarried parents; Married Filing Separate for married parents.	Use same instruction as non-split physical care cases.
Personal Exemptions	One	One	One	One	One
Additional Dependent Exemptions	None	One for each of the mutual children in the home, unless the court order allows the other parent to claim other mutual children.  NOTE: Do not give exemptions for other children in the home.	One for each of the mutual children in the home, unless the court order allows the other parent to claim other mutual children.  NOTE: Do not give exemptions for other children in the home or for the new spouse.	Give exemptions according to the court order. If the court order doesn't specify, give exemptions according to non-joint physical care cases.	Give exemptions for the mutual children of the parties according to the court order. If the court doesn't specify, give the exemptions according to non-split physical care cases.

For court-ordered split physical care, use the filing status according to the chart above. Determine dependent exemptions for split physical care cases according to the court order for split physical care.

Each January, Central Office staff makes internal changes to the guidelines application to match any changes in federal and state tax laws. The Unit follows the child support guidelines to determine how many exemptions to give each parent when calculating child support.

In a caretaker or foster care situation, neither parent is entitled to a dependent exemption, unless a parent provides proof of entitlement to the exemption. A parent may provide a copy of a court order as proof that the parent is allowed to claim the child for tax purposes.

For a parent who works in another state, use the tax calculators on the guidelines application and compute the state tax deduction the same as you would for a parent who works in Iowa. If the parent objects to the amount of the tax deduction, they can request a court hearing. When a parent works in a state that does not have state income tax, do not calculate a state tax deduction for that parent.

1. Ms. T is single and has one of the mutual children in her home. There is a court order for joint physical care, but it does not specify who is allowed to claim the children on taxes. When calculating her tax deduction, use Head of Household filing status and two exemptions (one personal exemption and one additional dependent exemption).

Mr. S is married and has the other mutual child in his home. Use Married filing status for Mr. S and two exemptions (one personal exemption and one additional dependent exemption) to calculate his tax deductions.

2. Mr. N is married and has none of the mutual children in his home. There is no court order for joint or split physical care. When calculating his taxes, use Married filing status and one personal exemption.

Ms. W is single and has three of the mutual children in her care. She also has one other child from a different relationship. Use Head of Household filing status and four exemptions (one personal exemption and three additional dependent exemptions for the mutual children) to calculate Ms. W's tax deductions. Do not give Ms. W an exemption for the child from a different relationship.

3. Mrs. K is married and has two of the mutual children in her home. There is no court order for joint or split physical care. When calculating her taxes, use Married filing status and three personal exemptions (one personal exemption and two additional dependent exemptions).

Mr. C is single and has none of the mutual children in his home. Use Single filing status and one exemption (one personal exemption) to calculate his tax deductions.

4. Mrs. L is married. Mr. and Mrs. L have court-ordered joint physical care of their child. The court order indicates that the tax deduction alternates every other year between the parents. Review the court order and/or tax documents to determine which parent is entitled to the tax deduction for the current year. In this case, the court order indicates Mrs. L is allowed the tax deduction in the current year. Use Married filing status for Mrs. L and two exemptions (one personal exemption and one additional dependent exemption.)

Mr. L is single. When calculating his tax deduction, use Head of Household filing status and one personal exemption.

5. Mrs. R is single. Mr. and Mrs. R have court-ordered joint physical care of their two children. The court order indicates Mr. R is allowed the tax deduction if he is current on his child support payments to Mrs. R. Use Head of Household filing status for Mrs. R and one personal exemption.

Mr. R is married. Use Married filing status. Review the court order and the payment history to determine if Mr. R is eligible for the deduction. In this case, Mr. R is current on the physical care offset payments. Give Mr. R three exemptions (one personal exemption and two additional dependent exemptions).

6. Child A is in foster care. Mrs. S and Mr. T are the child's parents. Mr. T, who is single, provides a court order stating that he is entitled to claim Child A for tax purposes. Give Mr. T two exemptions (one personal exemption and one additional dependent exemption).

If the parent's gross income is the only information available from other sources or you must use CSRU median income or Iowa wage rate information, assume a standard tax deduction of an amount equal to 20 percent of the gross income figure. This standard 20 percent figure is to cover federal and state income tax, Social Security and Medicare, mandatory pension, and union dues as required by Iowa administrative rule when the Unit uses estimated income.

If the amounts of federal and state income tax actually paid by the parent differ substantially from the amounts determined by the tax calculators in the guidelines application, review the calculation with your Unit attorney. The court may consider whether the difference is sufficient reason to adjust child support under the criteria in Iowa Court Rules Chapter 9. The Rules allow a variance from guidelines if substantial injustice would result to the payee, the payor, or the child.

The guidelines application automatically calculates the standard 20 percent deduction when the source of the income information is OTHER SOURCES (GROSS) or CSRU MEDIAN INCOME as required by Iowa administrative rule. Refer to [Other Sources or CSRU Median Income Is Used](#).

Compute the amount of federal and state income tax deductions for a self-employed parent with fluctuating income by applying the person's averaged income to the federal and state tax tables, based on the filing status and dependent exemptions identified in the guideline method of computing taxes.

When a parent receives veteran's disability benefits, do not deduct taxes on those benefits when calculating guidelines. If the parent's only known source of income is veteran's disability benefits, do not calculate the federal and state tax deductions.

If the parent has income in addition to the veteran's disability benefits, compute the amount of federal and state income tax deductions using the tax calculators on that income before adding the veteran's disability benefits to the total gross monthly income.

### **Social Security/Medicare (FICA)**

**Legal reference:** 441 IAC 99.2(2); Iowa Court Rule 9.5(2)"c"

The Social Security/Medicare (FICA) deduction applies to both parents. Deduct the amount of Social Security and Medicare (FICA) withholdings from the parent's income. Verify the Social Security and Medicare (FICA) tax deductions by the amount reported on the parent's financial statement or the amount verified through check stubs.

Use the amount as reported on form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, unless it appears to be inaccurate. If so, calculate the deductions by using the SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS calculator in the guidelines application.

If the parent provided the *Financial Statement* or the *Foster Care Financial Statement* but only included gross income, use the SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS calculator to determine the Social Security and Medicare deduction. Refer to [Determining and Entering the Social Security and Medicare Tax \(FICA\) or Mandatory Pension Deduction](#).

A self-employed parent must provide verification of self-employment tax of quarterly estimated taxes and Medicare withholdings. Verify Medicare withholdings with past income tax returns.

A parent who receives the Social Security/Medicare (FICA) tax deduction is not eligible to receive a mandatory pension deduction. See [Mandatory Pension](#).

When a parent receives veteran's disability benefits, do not deduct Social Security and Medicare (FICA) taxes on those benefits when calculating guidelines. If the parent's only known source of income is veteran's disability benefits, do not calculate the Social Security and Medicare (FICA) deductions.

If the parent has income in addition to the veteran's disability benefits, compute the amount of Social Security and Medicare (FICA) tax deductions using the tax calculators on that income before adding the veteran's disability benefits to the total gross monthly income.

### **Union Dues**

**Legal reference:** 441 IAC 99.2(2); Iowa Court Rule 9.5(2)(e)

The union dues deduction applies to both parents. To receive the deduction, the parent or employer must provide verification of the amount of union dues through a paystub, wage receipt or written verification directly from the union.

### **Mandatory Pension**

**Legal reference:** 441 IAC 99.2(2); Iowa Court Rule 9.5(2)"c"

### **Who Receives the Deduction**

Formerly, a parent who contributed to a mandatory pension was allowed a deduction from gross income in the support calculation. Some questioned the fairness of this approach. While parents with mandatory contributions received a deduction, others with similar jobs and incomes could not deduct their voluntary contributions. Eliminating the deduction, however, would have disadvantaged those who contribute to a mandatory pension instead of Social Security. Without the mandatory pension deduction, these parents would not have received the equivalent of a Social Security deduction.

Based on the above considerations, the Iowa Supreme Court allows only parents who do not contribute to Social Security, but who make mandatory pension contributions, to receive the mandatory pension deduction. You cannot use occupation alone to determine whether a parent is or is not entitled to the deduction. Parents who may qualify for the deduction include:

- ◆ Police officers
- ◆ Fire fighters
- ◆ Federal employees under the Civil Service Retirement System.

When reviewing financial information, first determine if the parent contributes to Social Security. A parent who pays Social Security does not get a mandatory pension deduction. Only parents who do not pay Social Security are eligible to get the mandatory pension deduction. Review financial information to determine if a self-employed parent is eligible for the mandatory pension deduction.

### **Verification**

In order to receive the deduction, a parent must provide verification of mandatory pension contributions and no contributions to Social Security. The financial statement requests information that you need to determine whether a parent is entitled to the deduction.

When to give the deduction:

- ◆ Give a parent the deduction if you have a financial statement and a check stub indicating that a parent contributes to a mandatory pension, but not Social Security.
- ◆ If a parent does not return the financial statement, but the parent provides a check stub verifying entitlement to the deduction, allow the deduction.

- ◆ Do not allow the deduction if a parent's check stub shows any portion of the parent's wages is paid to Social Security.
  - Social Security contributions display in various ways on check stubs.
  - If a check stub shows that wages are deducted for "Social Security," "FICA," or "Old Age, Survivor, and Disability Insurance (OASDI)," the parent contributes to Social Security.

A parent can receive a mandatory pension deduction even if the parent contributes to Medicare. The guidelines application calculates the deduction differently if a parent contributes to Medicare. As you review the parent's check stub, first determine if the parent contributes to Social Security. Then take note of whether or not a portion of the parent's wages is deducted for Medicare taxes. You will need this information later, when you determine the deduction amount.

### **Amount of Deduction**

Whether or not a parent contributes to Medicare affects the deduction amount.

If a parent:

- ◆ Contributes to a mandatory pension, and
- ◆ Does not contribute to Social Security or Medicare,
- ◆ The deduction is the monthly amount of contributions to the mandatory pension, capped at the Social Security and Medicare tax rate.

If a parent:

- ◆ Contributes to a mandatory pension and Medicare, and
- ◆ Does not contribute to Social Security,
- ◆ The deduction is the monthly amount of contributions to the mandatory pension, plus the monthly amount of Medicare taxes paid, capped at the Social Security plus Medicare tax rate.

To cap the deduction at the Social Security plus Medicare tax rate means to limit the deduction to the amount that the parent would pay in Social Security and Medicare taxes, if the parent had to pay them.

The examples below assume a parent with a total monthly gross income of \$2,500 and no Social Security contributions. If the parent had been required to pay Social Security and Medicare taxes, this parent would pay \$36.25 to Medicare and \$155 to Social Security each month per 2013 FICA tax rates. This is the "cap"; the most the deduction on this line can be for this parent. The cap on the parent's deduction on this line is \$191.25 (\$155 Social Security taxes + \$36.25 Medicare taxes).

**Example 1:** The parent does not contribute to Social Security or Medicare. The parent contributes \$400 per month to a mandatory pension. The amount of the parent's mandatory pension contribution exceeds the cap. When the parent's mandatory pension contribution is more than the cap, the parent receives the cap amount. Therefore, the mandatory pension deduction amount is \$191.25.

**Example 2:** On a monthly basis, the parent contributes \$72.50 to Medicare and \$400 to a mandatory pension. The amount of the parent's Medicare contributions plus mandatory pension contributions (\$472.50) is more than the cap amount. The parent receives a mandatory pension deduction of \$191.25 (the cap amount).

**Example 3:** On a monthly basis, the parent contributes \$72.50 to Medicare and \$100 to a mandatory pension. The amount of the parent's Medicare contributions plus mandatory pension contributions (\$172.50) does not exceed the cap on the deduction amount. The parent receives a mandatory pension deduction of \$172.50 (the actual amount of the parent's contribution).

Explain how you calculated the deduction in the application's COMMENTS screen.

### **Railroad Benefits**

Railroad employees are required by the Railroad Retirement Tax Act (RRTA) to fund the payment of railroad retirement annuities. The taxes are similar to FICA deductions, but they are not the same. For that reason, do not give railroad employees a FICA deduction when doing a guidelines calculation. Instead, treat the RRTA taxes like a mandatory pension since the employees are required by law to pay the taxes for their retirement.

To determine the mandatory pension deduction:

1. Review the taxes section of the railroad employee's paystub. You will see deductions for Railroad Retirement Tier 1, Railroad Retirement Tier 2, and Railroad Retirement Medicare.
2. Add all three deductions together and convert to a monthly amount.
3. Use the Social Security and Medicare / Mandatory Pension calculator in the Guidelines application to determine the appropriate mandatory pension deduction. Indicate that the parent does not contribute to Social Security.
4. Enter the monthly pension amount (Tier 1, Tier 2, and Railroad Retirement Medicare) in the MANDATORY PENSION field on the calculator. **Do not** select the box for PARENT CONTRIBUTES TO MEDICARE AND PENSION, NOT SOCIAL SECURITY field.
5. The calculator will enter the final deduction on the parent's income screen on the Guidelines application.

#### **Parents Who Contribute to Medicare, but not Social Security or Mandatory Pension**

Very rarely, you may encounter a circumstance when a parent contributes to Medicare, but not to Social Security or a mandatory pension. In this circumstance, give the parent a standard Social Security (FICA) deduction.

#### **Mandatory Occupational License Fees**

**Legal reference:** 441 IAC 99.2(3); Iowa Court Rule 9.5(2)"d"

#### **Who Receives the Deduction**

Occupational license fees are fees required to practice a trade or profession. You may deduct mandatory occupational license fees from the gross income of either parent in the parent's support calculation. A deduction is allowed if:

- ◆ The parent (not an employer) personally paid the fees, and
- ◆ The fees were not deducted as a business expense on the parent's tax return to arrive at self-employment or other business income.

A parent receives the deduction only for basic license fees required to conduct a trade or business. Such fees do not include continuing education fees, bonds, insurance, voluntary organizational dues, or subscriptions.

If a parent is not engaged in a trade, but the parent nonetheless pays mandatory fees for the trade, the parent may receive the deduction.

### **Verification**

In order to receive the deduction, a parent must provide verification. The financial statement now requests information that you need to determine whether a parent is entitled to the deduction.

Give a parent the deduction if you have a financial statement that shows the parent personally paid mandatory occupational license fees, and the fees were not deducted as a business expense on the parent's tax return (if the parent is self-employed). The financial statement, standing alone, is not sufficient verification to allow the deduction. In addition to the financial statement, a receipt verifying that the parent personally paid the fees is required in order to give a parent the deduction.

You may have sufficient proof to allow the deduction, even if a parent does not return the financial statement. If the parent only provides a receipt showing payment of mandatory occupational license fees, allow the deduction.

It is not necessary to obtain tax returns in order to verify entitlement to the deduction. The financial statement is sufficient verification for purposes of determining whether the fees were deducted as a business expense on the parent's tax return.

If you have a receipt for a multi-year mandatory occupational license that includes the year you are performing the guidelines calculation, allow the deduction.

If the other parent disputes the deduction, you may be able to find information online to assist you in verifying this deduction. You may be able to find out if an occupation requires a license. Search for and use online information if a dispute arises. You may have reason to believe that an individual claiming the deduction does not have a mandatory occupational license. If one of the parents disputes the deduction, that parent can send in a written request for a court hearing.

### **Amount of Deduction**

The amount of the deduction is the monthly cost to the parent for mandatory occupational license fees. Explain how you calculated the deduction in the application's COMMENTS screen.

### **Prior Support Obligations**

**Legal reference:** 441 IAC 99.2(4); Iowa Court Rule 9.5(2)"h"

Deduct actual payments of child support made under a prior court or administrative order. You can consider an order entered on ICAR as sufficient verification of the prior support obligation. The prior support obligation deduction applies to both parents. This deduction gives priority to a parent's "first" family, while determining the amount of support obligation for the parent's second family.

Do not deduct support paid under an order **established after** the order for which you are calculating support. Deduct only payments on support orders **established before** this order. The date of the original court or administrative order establishes the date of a prior order, rather than the date of any modification of the order.

For orders filed on the same day, look for the time of day the order was filed. Apply a prior support order deduction as appropriate. If you do not have the file times of all the orders, apply a QADD as appropriate.

EXCEPTION: If the original order was silent about current child and medical support, use the date when current child or medical support was added to the order to determine whether to give a prior child support deduction or a QADD.

In a foster care or nonparental case, if one parent is paying support for the children under a prior order, do **not** deduct the amount of support paid from that parent's gross monthly income in computing the support amount for the other parent.

NOTE: If you are establishing more than one support order against the same parent at the same time (such as in nonparental cases), do not deduct the support under one order when determining the amount of the other orders. The parent may qualify for a QADD for the other children for whom support is being sought, if legal parentage has been established. Refer to [Qualified Additional Dependent Deduction](#).

1. Mr. P and Miss H are the parents of child K. Mr. P has a prior support obligation to Miss J for child A. This obligation was established July 1, 2014, and modified on July 3, 2015. Mr. P is current in his support for child A.

You are calculating a support obligation for child K on December 1, 2018. As you calculate the support obligation for child K, consider the support payments paid for child A from the modified order date (July 3, 2015) as a prior support order obligation.

2. Mr. Q and Miss B are the parents of child G. The support obligation for child G was established in September 2010. You are calculating a support obligation modification for child G in November 2018.

Mr. Q and Miss H are the parents of child R. The support obligation for child R was established in August 2011.

As the support obligation for child R was established after the support obligation for child G (original order date was September 2010), Mr. Q is not eligible for a prior support obligation deduction in the modification calculation for child G. (Mr. Q is entitled to a QADD for child R.)

3. Mr. R and Ms. Y are the parents of child C. The Unit is establishing an order against Mr. R for the support of child C. At the same time, Mr. R is involved in another action to establish an order for support for child Z from a relationship with Ms. X.

Do not consider the support order that is to be entered for child Z in determining Mr. R's net income, as there is no support order for child Z yet. (If the order has already been entered, then a deduction may be appropriate. If not, Mr. R may be entitled to a QADD for child Z, if he is legally responsible for that child.)

4. Mr. S has two children with two different mothers. One of the children and the mother live in Iowa and the other child and mother live in Illinois. As you begin calculating the Iowa order, the Illinois order is also being calculated. Before you file the Iowa order, the Illinois order is filed. Consider the Illinois order a prior order.

If you had filed the Iowa order before the Illinois order, you would not consider the Illinois order a prior order.

NOTE: Do **not** automatically deduct the full amount of the prior support obligation. Deduct the monthly amount of prior child support obligations that the parent actually paid, up to the amount of the current support obligation.

Do **not** allow a deduction that exceeds the total of the current support obligation.

Do **not** allow a deduction for a payor ordered to pay a post-secondary education subsidy, since a subsidy is not considered child support.

Verify the existence of a prior support order with a copy of the order from the case file, the parent, data on ICAR, or information from the ICAR/ICIS website. (Refer to the location process for information about the ICAR/ICIS website.)

The order is valid only if signed by the court or other legal entity and filed with the court. The parent must supply a copy of any modifications to the order that have not already been provided.

Verify support payments made for the 12 months preceding the month you determine the amount of support for the new order. Verify prior support obligation payments through:

- ◆ Payment records of the Collection Services Center.
- ◆ Payment records of a clerk of court or other official collection agency authorized by state or federal law to accept support payments, including another state's IV-D agency.
- ◆ When the payee receives payments directly under an out-of-state order, accept copies of canceled checks payable to the payee or financial documents or bank statements indicating payments to the payee or caretaker if the following conditions exist:
  - The parent submitting the documents also completes a notarized affidavit stating that the payments indicated are for the required support obligation and are not for any other purpose, and
  - The parent receiving the payments does not dispute that these payments were to meet the payor's support obligation. Disputed payments cannot be used for verification purposes.

If the obligation is one year old or older, add all verified amounts paid during the past 12 months (up to the total of the current support obligation that accrued during this 12-month period), and divide by 12. Include all amounts collected, regardless of the source.

If the support obligation is less than one year old, add together the verified amounts paid since the obligation began (up to the total of the current support obligation that accrued during this period). Then divide the total by the number of months that the obligation has existed.

If a parent has more than one prior support order, calculate the allowable deduction for each obligation separately. Then add the amounts together to determine the parent's total allowable deduction.

Mr. T is court-ordered to pay support for three different families under three separate orders:

- ◆ The first order requires him to pay \$200 per month for the support of child Q. This order became effective July 1, 2010.
- ◆ The second order requires him to pay \$150 per month for the support of child R. This order became effective January 8, 2013.
- ◆ The third order requires him to pay \$100 per month for the support of child S. This order became effective May 3, 2016.

Mr. T has requested a review of the support obligation for child R. In determining the amount of support that Mr. T should be required to pay for child R, Mr. T is allowed a deduction for child support actually paid on behalf of child Q. The order establishing support for child Q was entered **before** the order establishing support for child R.

Mr. T is **not** allowed a deduction for child support actually paid on behalf of child S, as the order establishing support for child S was entered **after** the order establishing support for child R. He would receive a QADD for child S.

If Mr. T requests review of the support obligation for child S, he is entitled to a deduction for child support actually paid on behalf of both child Q and child R. Both obligations were entered before the order establishing support for child S.

If Mr. T requests a review of the support obligation for child Q, he is **not** entitled to any deduction for support actually paid on behalf of either child R or child S. Both of the obligations were entered **after** the order establishing support for child Q. Mr. T would be entitled to a QADD for both child R and S.

### **Actual Medical Support Paid for an Order for Other Children**

**Legal reference:** 441 IAC 99.2(5); Iowa Court Rule 9.5(2)"f"

The actual medical support payment deduction applies to both parents. Deduct actual medical support payments made under another court or administrative order for other children, not the pending case. Medical support under this section is court-ordered ongoing dollar amounts or health insurance.

Allow the medical deduction only if the medical payments or health insurance premiums are actually made according to a court or administrative order for other children not on the pending case. Therefore, each parent may deduct only up to the amount of the actual medical support obligation that the parent is court-ordered to pay.

For a health insurance obligation that is court-ordered under a different order for other children, the parent must provide proof of the amount the parent is paying and that the health insurance covers the children. Proof can include copies of paystubs or written documentation from the employer or health insurance company.

If the parent doesn't provide proof, you may find verification through the course of your regular work. If so, you may give the parent the deduction. It is sufficient for the Unit to obtain verbal verification from the employer or health insurance company.

Calculate the medical support payments deduction by adding together all verified medical support payments or health insurance premiums made during the 12 months preceding the month you determine the amount of the support obligation. Divide the total payment amount by 12 to arrive at a monthly deduction amount.

If the parent was not ordered to provide medical support payments for a full 12 months before the month when you calculate the support obligation, calculate the average monthly amount of medical support payments. Divide the total medical support payments made by the number of months in which the parent made payments. Use this amount as the monthly deduction.

You may give the deduction to parents who meet the above criteria for the deduction, regardless of whether health insurance or cash medical support is being ordered in the current action.

### **Qualified Additional Dependent Deduction**

**Legal reference:** 441 IAC 99.2(7); Iowa Court Rule 9.5(2)“i”

The qualified additional dependent deduction (QADD) is the amount specified as a deduction for any additional children for whom the parent is legally responsible, as defined by the child support guidelines. Both parents of a child may claim a QADD for additional children for whom they are responsible, whether the children live in or out of the parent’s home. A QADD may be claimed in any type of case: basic (NCP and CP), joint physical care, split or divided care, or foster care.

Conduct a name search of ICAR to search for another court order. You can consider an order entered on ICAR as sufficient verification to allow the QADD.

A parent may claim the QADD for children for whom the parent has established legal parental responsibility, but no prior support order. The parent must also provide a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*.

A parent may not use the QADD for a child for whom the parent is eligible to take a deduction due to payments under a prior support order. A parent does not get a QADD for the child for whom the support order is being entered.

NOTE: A parent may claim a QADD for a child who has graduated from high school, if the child is currently attending college, and the parent is court-ordered to provide child support during the time that the child is in college.

The mother may establish the QADD by providing written verification of a legal obligation to any additional children established through maternity, including a mother’s statement of maternity, such as a FIP or Medicaid application, an NPA application, or birth certificates.

The father may establish the QADD by providing written verification of a legal obligation to additional children established through:

- ◆ Form 588-0037, *Voluntary Paternity Affidavit*, approved and filed with the Bureau of Health Statistics (BHS).
- ◆ Marriage, with a copy of the marriage certificate or license.
- ◆ An open statement in court that resulted in a court order recording the mother’s agreement and marital status at the time of the child’s conception and birth.
- ◆ Court or administrative order, with a copy of the order.

In Iowa, a birth certificate does not establish a legal obligation to children and is not sufficient proof to allow the QADD. A birth certificate issued in another jurisdiction may be sufficient proof of a legal obligation, depending on the law in the jurisdiction.

Ms. E has three children, each with a different father. She currently pays support for one of the children, child F. All of these children live with their grandmother. You are seeking to establish support for the other two children, child G and child H.

Establish separate orders for child G and child H. Give a QADD for one child as you calculate the support obligation for each child, although there is a chance that one of the orders may be entered before the other. In each calculation, give a prior support obligation deduction for child F if Ms. E is current in her support payments.

Child G calculation: Prior support obligation deduction for child F;  
QADD for child H

Child H calculation: Prior support obligation deduction for child F;  
QADD for child G

Conduct a search of the Iowa Paternity Affidavit Registry (IPAR) to determine if another child exists for the payor. If a paternity affidavit is discovered, you may give a QADD to the payor.

Use the QADD in the establishment of original orders and in the modification of existing orders. You may use the QADD to limit the amount of an upward modification.

Do not use the QADD to meet the eligibility for a downward modification. You may use the QADD after meeting the "threshold" determination for a downward modification.

Mr. U and Mrs. U have one child, child A. Mr. U has remarried and has two children, child B and child C, through his new marriage. Mr. U has requested a review and adjustment of his support obligation for child A.

Mr. U's net income previously was \$1,000 per month, and his support obligation for child A is \$100 per month. Mr. U's income is now \$750 per month. Without using a QADD for children B and C, you recalculate his support obligation for child A as \$85 per month. Using a QADD for children B and C, you recalculate his support obligation for child A as \$75 per month.

Although Mr. U's income has decreased by more than 20 percent, Mr. U's support obligation varies (downward) over 20 percent only when using the QADD. Do not use the QADD to meet the eligibility for a downward modification of the support obligation for child A.

The case does not meet the criteria for an adjustment by the Unit. Mr. U may contact a private attorney to get a modification through the court.

### **QADD Calculation**

The QADD amounts are a percentage of a parent's gross monthly income, with a maximum amount per month that may be deducted. The QADD amounts effective July 1, 2013, are as follows:

- ◆ 8 percent for one child with a maximum of \$800 per month
- ◆ 12 percent for two children with a maximum of \$1,200 per month
- ◆ 14 percent for three children with a maximum of \$1,400 per month
- ◆ 15 percent for four children with a maximum of \$1,500 per month
- ◆ 16 percent for five or more children with a maximum of \$1,600 per month

1. Mr. V and Miss Y have one child, child A. Mr. V has been ordered to pay support for child A. Mr. V also has three children with Mrs. V.

Mr. V is legally obligated to support his three children with Mrs. V, but there is no support order for these children. Allow Mr. V a QADD of 14 percent of his gross income for the three children of his marriage.

2. Mr. Q and Mrs. Q have three children, child W, child X, and child Y. Mr. Q is ordered to pay support to Mrs. Q for all three children. Child W goes to live with Mr. Q. The order is not modified and Mr. Q still owes support for all three children. Mr. Q applies for services through the Unit. The Unit establishes an order against Mrs. Q to pay support to Mr. Q for child W.

When doing the guideline calculation, Mrs. Q is entitled to a QADD of 12 percent of her gross income for the two children, child X and child Y. Mr. Q is entitled to a prior court-ordered deduction for the two children, child X and child Y.

Prorate the prior court-ordered deduction for two children only, since the order is still billing for three children. Mr. Q is not entitled to a QADD or a prior court-ordered deduction for child W because child W is the child for whom the Unit is establishing support.

### **Child Care Expenses**

**Legal reference:** 441 IAC 99.2(6); Iowa Court Rule 9.5(2)"j"

The child support guidelines allow only the CP a deduction for child care expenses. The guidelines do not permit child care expense deductions for the NCP. Even if the NCP pays for the child care, the NCP may not deduct child care expenses, unless ordered by the court. In court-ordered joint physical care cases, both parents are considered CPs. Therefore, both parents are eligible to receive a deduction for child care expenses.

Deduct child care expenses minus the applicable federal income tax credit for only the children in the current action. Deduct only the amount of reported child care expenses in excess of the amount allowed as "credit for child and dependent care expenses" for federal income tax purposes when determining the CP's net income.

Verify actual child care expenses by a copy of federal or state income tax return or by an itemized signed statement from the person or agency providing the child care.

If the CP provides a current federal income tax return and the amount is consistent with the current financial circumstances of the parent, use the actual child care expenses minus the amount reported as "credit for child and dependent care expenses" from federal income tax Form 2441 as the child care. Convert the amount into a monthly figure and round to the nearest dollar.

If the CP does not provide a copy of the federal income tax return, or if the CP indicates, or there is reason to believe, that the amount stated on the federal income tax return is no longer representative of the parent's financial conditions or child care expenses, calculate the allowable child care deduction.

- ◆ Verify the CP's income and actual child care expenses for only the children in the current action through an itemized statement.
- ◆ Calculate the federal yearly child and dependent care expenses credit based on the parent's income using federal income tax Form 2441.

- ◆ Subtract from the CP's child care expenses the amount of federal tax credit from federal income tax Form 2441 for child and dependent care expenses. This is the amount of yearly child care deduction for support obligation purposes.
- ◆ Convert the yearly child care deduction amount into a monthly figure and round to the nearest dollar.

Ms. G is the CP and pays \$5,200 for child care for one child. Her yearly salary is \$15,000. According to federal income tax Form 2441, based on her salary, federal credit for child and dependent care expenses is \$1,050. Calculate her child care deduction amount as follows:

$\$5,200 - \$1,050 = \$4,150$  (yearly child care deduction amount)

$\$4,150 \div 12$  (months) = \$345.83, rounded to \$346.00 per month child care deduction amount

Deduct actual child care expenses for only the children in the current action.

Ms. Z is the CP for children A and B which are included in the current action. Ms. Z does not incur child care expenses for children A and B. However, she has two other children at home, children C and D, who do incur child care expenses. Ms. Z cannot claim a child care deduction for children C and D when calculating her support obligation because they are not included in the current action.

### **Entering Deduction Information on the Application**

Enter all deductions from gross income on the INCOME screens (e.g., NCP INCOME and CP INCOME).

#### **Verified Financial Data Is Available**

The CP INCOME screen appears below to illustrate how the screen looks when you select FINANCIAL STATEMENT/VERIFIED INCOME as the METHOD USED TO DETERMINE CP INCOME.

Home	Help	Print Preview	Save	Save as
(Needs Saved)				
Case #:	Docket #:	Additional Docket #s:		
Guideline Year:	2018	<input checked="" type="radio"/> Child Support <input type="radio"/> Foster Care	<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care
CP Name:	NCP Name:	Support sought for 1 child.		

<ul style="list-style-type: none"> <li>1 CP Income</li> <li>2 NCP Income</li> <li>3 Dependents</li> <li>4 Medical Support</li> <li>5 QADD</li> <li>6 Guideline Amt</li> <li>7 Extraordinary/Visitation</li> <li>8 Deviations</li> <li>9 Accrued Support</li> <li>10 Rec Amt of Support</li> <li>11 Changes in Support</li> <li>12 Comments</li> </ul>	<p><b>CP Income</b>  <b>Method Used to Determine CP Income</b></p> <p> <input checked="" type="radio"/> Financial Statement/Verified Income  <input type="radio"/> Other Sources (Gross)  <input type="radio"/> CSRU Median Income                 </p> <p>A. Total Gross Monthly Income <input type="text" value="\$0.00"/></p> <hr/> <p><b>Deductions</b></p> <p>B. Federal Income Tax <input type="text" value="\$0.00"/></p> <p>C. State Income Tax <input type="text" value="\$0.00"/></p> <p>D. Social Security and Medicare Tax / Mandatory Pension Deductions <input type="text" value="\$0.00"/></p> <p>E. Mandatory Occupational License Fees <input type="text" value="\$0.00"/></p> <p>F. Union Dues <input type="text" value="\$0.00"/></p> <p>G. Actual Medical Support Paid Pursuant to a Court Order for other Children <input type="text" value="\$0.00"/></p> <p>H. Prior Court Ordered Child Support Obligation (if paid) <input type="text" value="\$0.00"/></p> <p>I. Qualified Additional Dependent Deduction (QADD) <input type="text" value="\$0.00"/></p> <p>J. Actual Child Care Expense (Less Third Party Reimbursements or Income Tax Credits) <input type="text" value="\$0.00"/></p> <hr/> <p>K. CP Preliminary Net Income <input type="text" value="\$0.00"/></p> <p>L. Cash Medical Support if Ordered in Pending Action <input type="text" value="\$0.00"/></p> <hr/> <p>M. CP Adjusted Net Monthly Income <input type="text" value="\$0.00"/></p>
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With the exception of the ACTUAL CHILD CARE EXPENSE field, (a deduction which is given only to the CP) all fields on the pictured screen operate the same way on the NCP INCOME screen.

When you choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE NCP/CP INCOME grid, you can modify all the deduction fields except for:

- ◆ QUALIFIED ADDITIONAL DEPENDENT DEDUCTION (QADD)
- ◆ CASH MEDICAL SUPPORT IF ORDERED IN PENDING ACTION
- ◆ PRELIMINARY NET INCOME
- ◆ ADJUSTED NET MONTHLY INCOME

Complete each of the modifiable fields with the verified information received from the parent’s financial statement, the employer, ICAR, etc. You can enter amounts up to \$9,999,999.99 in each field.

Access the QADD screen to calculate the amount for the QUALIFIED ADDITIONAL DEPENDENT DEDUCTION (QADD) field. Refer to [Determining the QADD Deduction](#).

When you have a verified gross income figure, use the FED TAX calculator, IOWA TAX calculator, and SOCIAL SECURITY AND MEDICARE TAX calculator to calculate the parent's tax deductions. Use the state tax calculators for an out-of-state parent only when you do not have a copy of that out-of-state parent's paystub, information from an employer, or tax returns.

Click the ellipsis buttons next to each of the tax deduction fields to access the tax calculators. See [Using the Federal Tax Calculator](#) and [Determining and Entering the Social Security and Medicare Tax \(FICA\) or Mandatory Pension Deduction](#).

### **Using the Federal Tax Calculator**

The FED TAX calculator displays when you click its ellipsis button on an INCOME screen.

The screenshot shows a 'Fed Tax' calculator window. It has a blue header with the text 'Fed Tax'. Below the header, there are several input fields and radio buttons. The 'Fed tax for the' field has two radio buttons: 'NCP' (unselected) and 'CP' (selected). The 'Federal tax year' field is a dropdown menu showing '2018'. The 'Monthly Gross Income' field is a text box containing '\$2,200.00'. The 'Number of allowances' field is a dropdown menu showing '3'. The 'Filing Status' field has three radio buttons: 'Single' (unselected), 'Married' (unselected), and 'Head of Household' (selected). At the bottom, there is a 'Tax' section showing 'Annual: \$490.00' and 'Monthly: \$40.83'. At the very bottom, there are two buttons: 'Use' and 'Cancel'.

Complete the fields, as appropriate:

- ◆ **FED TAX FOR THE:** The guidelines application defaults to either "CP" or "NCP," depending on which INCOME screen you came from (e.g., if you came from the CP INCOME screen, "CP" displays in this field).
- ◆ **FEDERAL TAX YEAR:** The guidelines application defaults to the most recent year's federal tax tables. Select the correct year.
- ◆ **MONTHLY GROSS INCOME:** The guidelines application displays the monthly gross income from the TOTAL GROSS MONTHLY INCOME field on the INCOME screen for the parent selected.

If you need to change the amount, you can enter a different amount up to \$9,999,999.99. The monthly gross income amount entered here overwrites any amount in the TOTAL GROSS MONTHLY INCOME field on the INCOME screen when you click on USE.

- ◆ **NUMBER OF ALLOWANCES:** The guidelines application defaults to "1." If "1" is not correct, change the number to the correct number of federal allowances. You may enter an amount up to 99, either by typing the number or by using the up and down arrow buttons next to the field.

The child support guidelines designate how many exemptions to give each parent when calculating child support as follows:

- Give each parent one personal exemption in the NUMBER OF ALLOWANCES field.
- Give an additional exemption in the NUMBER OF ALLOWANCES field for each mutual child living with the parent, unless one of the parents provides proof that the other parent should be given the exemption.
- For court-ordered joint or split physical care, give the parents the dependent exemptions according to the court order. If the court order does not specify who gets the dependent exemption, follow the guidelines for non-joint, non-split physical care cases.

- ◆ **FILING STATUS:** The guidelines application defaults to SINGLE. If SINGLE is not correct, select the correct filing status. This triggers the guidelines application to use the correct tax table.
  - Choose Head of Household filing status for an unmarried parent when at least one of the mutual children lives with that parent. Choose Head of Household for an unmarried parent in a court-ordered joint physical care case.
  - Choose Single filing status for an unmarried parent when none of the mutual children live with that parent.
  - Choose Married filing status for a married parent, whether or not any of the mutual children live with that parent, including cases with court-ordered joint physical care.

Refer to the chart in the [Federal and State Income Tax](#) section.

- ◆ **TAX (ANNUAL):** The guidelines application displays the annual federal income tax figure it calculates for the entries made in the above fields.
- ◆ **TAX (MONTHLY):** The guidelines application displays the monthly federal income tax figure it calculates for the data in the above fields.

Click USE to use the calculated amount as the parent's federal income tax deduction.

The guidelines application displays the monthly tax amount in the FEDERAL INCOME TAX field and the monthly gross income amount in the TOTAL GROSS MONTHLY INCOME field on the appropriate INCOME screen.

NOTE: If you later change the gross income amount on the INCOME screen, the guidelines application does not automatically recalculate the federal income tax. You must return to the calculator and recalculate the amount.

### Using the Iowa Tax Calculator

The IOWA TAX calculator displays when you click its ellipsis button on an INCOME screen.

Iowa Tax

Iowa tax for the  NCP  CP

Iowa tax year 2018

Monthly Gross Income \$2,200.00

Credits 3

Filing Status  Single  Married  Head of Household

Set by federal tax calculator

Tax  
Annual: \$745.55 Monthly: \$62.13

Use Cancel

Complete the fields, as applicable:

- ◆ **IOWA TAX FOR THE:** The guidelines application defaults to either CP or NCP depending on which INCOME screen you came from (e.g., if you came from the CP INCOME screen, CP displays in this field).
- ◆ **IOWA TAX YEAR:** The guidelines application defaults to the most recent year's Iowa state tax tables. Select the correct year.
- ◆ **MONTHLY GROSS INCOME:** The guidelines application displays the monthly gross income from the TOTAL GROSS MONTHLY INCOME field on the INCOME screen for the parent selected.

If you need to change the amount, enter a different amount up to \$9,999,999.99. The monthly gross income amount entered here overwrites the amount in the TOTAL GROSS MONTHLY INCOME field on the INCOME screen when you click USE.

- ◆ **CREDITS:** The guidelines application defaults to "1." If "1" is not correct, change the number to the correct number of state tax credits. You may enter an amount up to 20, either by typing the number or by using the up and down arrow buttons next to the field.  
The Iowa Child Support Guidelines designate how many credits to give to each parent when calculating child support:
  - Give each parent one personal credit.
  - Give an additional credit for each mutual child living with that parent, unless one of the parents provides proof that the other parent should be given the credit.
  - For court-ordered joint or split physical care, give the parents the dependent credits according to the court order. If the court order does not specify who gets the dependent credits, follow the guidelines for non-joint, non-split physical care cases.
- ◆ **FILING STATUS:** The guidelines application defaults to the filing status as indicated on the FED TAX calculator. This triggers the guidelines application to use the correct tax table. Refer to the chart in the [Federal and State Income Tax](#) section.
- ◆ **TAX (ANNUAL):** The guidelines application displays the annual Iowa state income tax figure it calculates for the entries made in the above fields.
- ◆ **TAX (MONTHLY):** The guidelines application displays the monthly Iowa state income tax figure it calculates for the data in the above fields.

Click USE to insert the calculated amount as the parent's state income tax deduction.

The guidelines application automatically displays the monthly tax amount in the STATE INCOME TAX field and the monthly gross income amount from the calculator in the TOTAL GROSS MONTHLY INCOME field on the appropriate INCOME screen.

The IOWA TAX calculator calculates only Iowa's state tax. It does not calculate the state tax for any other state.

The parent's federal income tax deduction is used to calculate Iowa's state tax. Calculate the federal income tax deduction before calculating Iowa's state tax deduction. If you forget, the guidelines application displays a warning message.

If you later change the gross income amount on the INCOME screen or you recalculate or re-enter the federal income tax amount, the guidelines application does not automatically recalculate the Iowa state tax amount. You must return to the IOWA TAX calculator and recalculate the amount.

**Other Sources or CSRU Median Income Is Used**

Below is the CP INCOME screen as it appears when you select OTHER SOURCES (GROSS) or CSRU MEDIAN INCOME in the METHOD USED TO DETERMINE CP INCOME grid. With the exception of the ACTUAL CHILD CARE EXPENSES field, which is only applicable to the CP, all fields on the pictured screen operate the same way on the NCP INCOME screen.

Home	Help	Print Preview	Save	Save as
(Needs Saved)				
Case #:	Docket #:	Additional Docket #s:		
Guideline Year:	<input checked="" type="radio"/> Child Support <input type="radio"/> Foster Care		<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical <input type="checkbox"/> Joint Physical Care	
CP Name:	NCP Name:	Support sought for 1 child.		

<ul style="list-style-type: none"> <li>0 Prepared By</li> <li>1 CP Income</li> <li>2 NCP Income</li> <li>3 Dependents</li> <li>4 Medical Support</li> <li>5 QADD</li> <li>6 Guideline Amt</li> <li>7 Extraordinary Visitation</li> <li>8 Deviations</li> <li>9 Accrued Support</li> <li>A Rec Amt of Support</li> <li>C Changes in Support</li> <li>G Comments</li> </ul>	<p><b>CP Income</b>  <b>Method Used to Determine CP Income</b></p> <p> <input type="radio"/> Financial Statement/Verified Income  <input checked="" type="radio"/> Other Sources (Gross)  <input type="radio"/> CSRU Median Income                 </p> <p>A. Total Gross Monthly Income <input type="text" value="\$0.00"/> ...</p> <hr/> <p><b>Deductions</b></p> <p>B. Standard 20% <input type="text" value="\$0.00"/></p> <p>C. State Income Tax <input type="text" value="\$0.00"/></p> <p>D. Social Security and Medicare Tax / Mandatory Pension Deductions <input type="text" value="\$0.00"/></p> <p>E. Mandatory Occupational License Fees <input type="text" value="\$0.00"/></p> <p>F. Union Dues <input type="text" value="\$0.00"/></p> <p>G. Actual Medical Support Paid Pursuant to a Court Order for other Children <input type="text" value="\$0.00"/></p> <p>H. Prior Court Ordered Child Support Obligation (if paid) <input type="text" value="\$0.00"/></p> <p>I. Qualified Additional Dependent Deduction (QADD) <input type="text" value="\$0.00"/> ...</p> <p>J. Actual Child Care Expense (Less Third Party Reimbursements or Income Tax Credits) <input type="text" value="\$0.00"/></p> <hr/> <p>K. CP Preliminary Net Income <input type="text" value="\$0.00"/></p> <p>L. Cash Medical Support if Ordered in Pending Action <input type="text" value="\$0.00"/></p> <hr/> <p>M. CP Adjusted Net Monthly Income <input type="text" value="\$0.00"/></p>
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When you select OTHER SOURCES (GROSS) or CSRU MEDIAN INCOME in the METHOD USED TO DETERMINE NCP/CP INCOME grid, the guidelines application automatically calculates the standard 20 percent deduction for you according to Iowa administrative rule. The amount calculated is 20 percent of the figure in the TOTAL GROSS MONTHLY INCOME field. The guidelines application displays the deduction in what is otherwise labeled FEDERAL INCOME TAX, but now is labeled STANDARD 20%.

The standard 20 percent deduction covers the following deductions, and the guidelines application does not allow entries in these fields:

- ◆ FEDERAL INCOME TAX
- ◆ STATE INCOME TAX
- ◆ SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS
- ◆ UNION DUES

Complete each of the remaining fields with the verified information you received from the parent, the employer, etc.

Access the QADD screen to calculate the amount for the QUALIFIED ADDITIONAL DEPENDENT DEDUCTION (QADD) field.

### **Determining the QADD Deduction**

As explained earlier, each parent is entitled to an income deduction for other children (up to five) for whom they are responsible. When you give this deduction, you must list on form 470-2640, *Child Support Guidelines Worksheet*, each QADD child, the child's date of birth, the party (payor or payee) to whom the child belongs, and how paternity was established.

The required information is entered on the QADD screen. The guidelines application determines the correct QADD amounts to deduct from the parents' incomes based on that information. Access the QADD screen in one of two ways:

- ◆ Select the QADD screen from the side button panel.
- ◆ Click the ellipsis button next to the QUALIFIED ADDITIONAL DEPENDENT DEDUCTION (QADD) field on the either of the INCOME screens.

When you take either of those actions, the guidelines application displays the QADD screen.

Case #:  Docket #:  Additional Docket #s:

Guideline Year: 2018   Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name:  NCP Name:  Support sought for 1 child.

**QADD - Qualified Additional Dependent Deduction**

Prepared By	Dependent Name(s)	Date of Birth	Whose Child	Paternity Establishment Method
1 CP Income	None			
2 NCP Income				
3 Dependents				
4 Medical Support	<input type="button" value="Add QADD"/>			
5 QADD	NCP deduction for 0 dependents: \$0.00 CP deduction for 0 dependents: \$0.00			
6 Guideline Amt				
7 Extraordinary/Visitation				
8 Deviations				
A Accrued Support				
B Rec Amt of Support				
C Changes in Support				
G Comments				

### **Entering QADD Data**

To add a QADD, press the button on the screen labeled ADD QADD. The guidelines application displays a new line. Complete the fields, as appropriate:

- ◆ **DEPENDENT NAME(S):** The guidelines application defaults to an entry of "child." Enter the child's name, up to 32 alphanumeric characters. This name cannot exactly match another entry with the same date of birth and belonging to the same party (payor or payee).
- ◆ **DATE OF BIRTH:** Enter the child's full date of birth, which cannot be earlier than January 1, 1950, or later than the current date. You can use any of the following formats:
 

1/1/19	01-01-19
01/01/19	Jan 1 19
01/01/2019	Jan 1, 2019
1 1 19	January 1, 2019
- ◆ **WHOSE CHILD:** Select the parent who gets the QADD deduction for the named child. Select the CP or NCP by either clicking the field to display the drop down menu, or by placing the cursor in the field and typing the first letter of your choice. For instance, to select the NCP, type "N."

- ◆ **PATERNITY ESTABLISHMENT METHOD:** The guidelines application defaults to COURT ADMIN ORDER as the method of paternity establishment. If this is not the correct method, select the appropriate option by either clicking the field to display the drop down menu or by placing the cursor in the field and typing the first letter of your choice. The available selections are:
  - C COURT ADMIN ORDER
  - I IN COURT STATEMENT AND CONSENT
  - P PATERNITY AFFIDAVIT
  - B BORN DURING MARRIAGE
  - M MATERNITY
- ◆ **NCP DEDUCTION FOR X DEPENDENTS:** This field is display only. The guidelines application displays how many QADDs have been entered for the payor and the current QADD deduction total. The guidelines application automatically displays this dollar figure on the NCP INCOME screen.
- ◆ **CP DEDUCTION FOR X DEPENDENTS:** This field is display only. The text tells you how many QADDs have been entered for the payee and the current QADD deduction total. The guidelines application automatically displays this dollar figure on the CP INCOME screen.

Press the TAB button or click anywhere on the screen outside the field you are in to save the information you've added. Press the DELETE button to cancel your addition.

After you've added a QADD, you can:

- ◆ Click in the field to change any of the entries, then press the TAB button.
- ◆ Press the DELETE button to delete any QADDs you've added.
- ◆ Press the ADD QADD button to add another QADD.

NOTE: In foster care cases, entering QADDs for the payor may result in an automatic calculation on the FOSTER CARE screen that prevents the entry of any deviations on the DEVIATIONS screen. Consequently, when you select FOSTER CARE as the case type, the following warning message displays on the QADD screen:

“ENTERING QADD INFORMATION NOW MAY PREVENT YOU FROM BEING ABLE TO ENTER DEVIATIONS ON THE DEVIATIONS SCREEN. IF YOU NEED TO ENTER DEVIATIONS ON THIS CASE, ENTER THE DEVIATIONS BEFORE ENTERING QADD INFORMATION. FOR MORE INFORMATION, SEE HELP.”

### **Determining and Entering the Social Security and Medicare Tax (FICA) or Mandatory Pension Deduction**

The guidelines application’s NCP and CP INCOME screens include a SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS field.

Case #:	Docket #:	Additional Docket #s:	
Guideline Year: 2018	<input type="radio"/> Child Support <input type="radio"/> Foster Care	<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care
CP Name:	NCP Name:	Support sought for 1 child.	

0 Prepared By	<b>CP Income</b>
1 CP Income	<b>Method Used to Determine CP Income</b>
2 NCP Income	<input checked="" type="radio"/> Financial Statement/Verified Income
3 Dependents	<input type="radio"/> Other Sources (Gross)
4 Medical Support	<input type="radio"/> CSRU Median Income
5 QADD	A. Total Gross Monthly Income <input type="text" value="\$0.00"/>
6 Guideline Amt	<b>Deductions</b>
7 Extraordinary Visitation	B. Federal Income Tax <input type="text" value="\$0.00"/>
8 Deviations	C. State Income Tax <input type="text" value="\$0.00"/>
A Accrued Support	D. Social Security and Medicare Tax / Mandatory Pension Deductions <input type="text" value="\$0.00"/>
B Rec Amt of Support	E. Mandatory Occupational License Fees <input type="text" value="\$0.00"/>
C Changes in Support	F. Union Dues <input type="text" value="\$0.00"/>
D Comments	G. Actual Medical Support Paid Pursuant to a Court Order for other Children <input type="text" value="\$0.00"/>
	H. Prior Court Ordered Child Support Obligation (if paid) <input type="text" value="\$0.00"/>
	I. Qualified Additional Dependent Deduction (QADD) <input type="text" value="\$0.00"/>
	J. Actual Child Care Expense (Less Third Party Reimbursements or Income Tax Credits) <input type="text" value="\$0.00"/>
	K. CP Preliminary Net Income <input type="text" value="\$0.00"/>
	L. Cash Medical Support if Ordered in Pending Action <input type="text" value="\$0.00"/>
	M. CP Adjusted Net Monthly Income <input type="text" value="\$0.00"/>

In the SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS field, enter either a Social Security deduction or mandatory pension deduction. (A parent cannot receive both deductions.)

An automated process helps you determine which deduction (Social Security or mandatory pension) the parent receives and the deduction amount. To begin, select the ellipsis button next to the SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS field.

0 Prepared By	<b>CP Income</b>	
1 CP Income	<b>Method Used to Determine CP Income</b>	
2 NCP Income	<input checked="" type="radio"/> Financial Statement/Verified Income	
3 Dependents	<input type="radio"/> Other Sources (Gross)	A. Total Gross Monthly Income <input type="text" value="\$0.00"/>
4 Medical Support	<input type="radio"/> CSRU Median Income	
5 QADD	<b>Deductions</b>	
6 Guideline Amt	B. Federal Income Tax	<input type="text" value="\$0.00"/>
7 Extraordinary/Visitation	C. State Income Tax	<input type="text" value="\$0.00"/>
8 Deviations	D. Social Security and Medicare Tax / Mandatory Pension Deductions	<input type="text" value="\$0.00"/> ... ←
A Accrued Support	E. Mandatory Occupational License Fees	<input type="text" value="\$0.00"/>
B Rec Amt of Support	F. Union Dues	<input type="text" value="\$0.00"/>
C Changes in Support	G. Actual Medical Support Paid Pursuant to a Court Order for other Children	<input type="text" value="\$0.00"/>
G Comments		

When you click the ellipsis button, the FICA TAX calculator appears:

**FICA Tax**

FICA tax for the  NCP  CP

Does parent contribute to social security?  Yes  No

FICA tax year  ▾

Monthly Gross Income

Pension

Parent contributes to both medicare and mandatory pension; not social security

Medicare	\$31.90
Social Security	\$136.40
Maximum Amount	\$168.30
Final Deduction	\$168.30

The fields in the calculator are described below.

- ◆ **FICA TAX FOR THE:** The application selects either “NCP” or “CP,” depending on the screen you came from.
  - If you came from the NCP INCOME screen, the application selects “NCP.”
  - If you came from the CP INCOME screen, the application selects “CP.”
- ◆ **DOES THIS PARENT CONTRIBUTE TO SOCIAL SECURITY?:** This field requires you to answer the question, “Does this parent contribute to Social Security?”
  - The default answer is “Yes.”

If the selection is “Yes,” the parent receives a Social Security (FICA) and Medicare tax deduction, but not a mandatory pension deduction. The PENSION and PARENT CONTRIBUTES TO BOTH MEDICARE AND MANDATORY PENSION; NOT SOCIAL SECURITY fields in the calculator are grayed out and do not allow entry.
  - Change the selection to “No” if the parent doesn’t contribute to Social Security.

If the selection is “No,” the parent does not receive a Social Security tax deduction. The parent may, however, receive a mandatory pension deduction only or a mandatory pension deduction plus the Medicare deduction. The PENSION and PARENT CONTRIBUTES TO BOTH MEDICARE AND MANDATORY PENSION; NOT SOCIAL SECURITY fields in the calculator are open to allow entry.
- ◆ **FICA TAX YEAR:** This field displays the applicable tax year.
- ◆ **MONTHLY GROSS INCOME:** This field displays the amount from the TOTAL GROSS MONTHLY INCOME field on the parent’s INCOME screen.
  - You may manually change the amount. If you do so, the application will transfer the amount you enter to the TOTAL GROSS MONTHLY INCOME field on the parent’s INCOME screen.
  - The application will not adjust the FEDERAL INCOME TAX and STATE INCOME TAX fields on the INCOME screen to match the gross income amount that you entered.

- **Important:** You must recalculate any income tax deduction calculations that you previously performed.
- To avoid redoing any tax calculations, enter monthly gross income in the TOTAL GROSS MONTHLY INCOME field on the INCOME screen instead of in the MONTHLY GROSS INCOME field on the calculator.
- ◆ **PENSION:** This field is grayed out and does not allow worker entry if you selected "Yes" in the DOES THIS PARENT CONTRIBUTE TO SOCIAL SECURITY field.
  - If you selected "No" in the DOES THIS PARENT CONTRIBUTE TO SOCIAL SECURITY field, this field is open to allow entry.
  - Enter the monthly amount of mandatory pension contributions in this field.
  - If the parent is not paid on a monthly basis, manually convert the parent's contributions into a monthly amount.
- ◆ **PARENT CONTRIBUTES TO BOTH MEDICARE AND PENSION; NOT SOCIAL SECURITY:** This field is grayed out and does not allow worker entry if you selected "Yes" in the DOES THIS PARENT CONTRIBUTE TO SOCIAL SECURITY field.
  - If you selected "No" in the DOES THIS PARENT CONTRIBUTE TO SOCIAL SECURITY field, this field is open to allow entry.
  - Select this option if the parent's check stub shows contributions to Medicare and a mandatory pension, but not Social Security.
  - **MEDICARE:** This field displays the result of multiplying a parent's gross income by the appropriate Medicare tax percentage. This field does not allow entry. The guidelines application does the calculation.
- ◆ **SOCIAL SECURITY:** This field displays the result of multiplying a parent's gross income by the appropriate Social Security tax percentage. This field does not allow worker entry. The guidelines application does the calculation.
- ◆ **MAXIMUM AMOUNT:** This field displays the result of adding the amounts in the MEDICARE and SOCIAL SECURITY fields. This is the maximum possible amount of the parent's mandatory pension or FICA deduction (the "cap"). This field does not allow entry. The guidelines application does the calculation.

- ◆ **FINAL DEDUCTION:** This field displays the final amount of the parent's deduction.

For a parent who contributes to Social Security:

- The final deduction is the amount of Social Security and Medicare taxes that the parent pays on a monthly basis.
- The deduction is the result of adding the SOCIAL SECURITY and MEDICARE fields.

For a parent who contributes to a mandatory pension, but neither Social Security nor Medicare:

- The application performs a calculation to ensure that the parent receives a mandatory pension deduction that does not exceed the current Social Security and Medicare tax rate.
- The application compares the amount you entered in the PENSION field with the MAXIMUM AMOUNT field. The application enters the lower of the two amounts.

For a parent who contributes to Medicare and pension, but not Social Security:

- The application performs a calculation to ensure that the parent receives a deduction for Medicare taxes and mandatory pension contributions that does not exceed the current Social Security and Medicare tax rate.
- The application adds the amounts you entered in the PENSION field and the amount it calculated for the MEDICARE field.
- It compares the result to the amount in the MAXIMUM AMOUNT field. The application enters the lower of these two amounts.

- ◆ **USE or CANCEL:** You may select one of two options:

- **USE:** If you select "USE," the application enters the amount from the calculator's FINAL DEDUCTION field into the appropriate INCOME screen's Line D, SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS.
- **CANCEL:** If you select "CANCEL," the application closes the calculator and returns to the CP or NCP INCOME screen, whichever you used to access the calculator. The application does not enter any information on the INCOME screen's Line D, SOCIAL SECURITY AND MEDICARE TAX/MANDATORY PENSION DEDUCTIONS.

## **Determining Net Income**

The guidelines use the following data to determine the appropriate support amounts:

- ◆ The parents' incomes.
- ◆ The number of children for whom support is sought.

### **Calculated Net Income**

"Calculated net income" means that you used actual verified amounts for the parent's income and deductions. The term is used when the Unit receives form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, with supporting documentation, such as a pay stub, tax return, or an employer letter. When calculating net income, use the federal, state, and Social Security and Medicare tax calculators to calculate appropriate deductions.

### **Estimated Net Income**

When you estimate or get a parent's income from sources that do not include a deduction for federal and state income tax, Social Security and Medicare (FICA)/mandatory pension, or union dues, use the standard 20 percent deduction for these expenses. Since this deduction may not be the actual amount of the parent's expense, the resulting net income is said to be estimated.

Estimate the net income of a parent under the following conditions:

- ◆ You get gross earned income information from a source that did not provide itemized deduction information.
- ◆ You used CSRU median income or occupational wage rate information to determine a parent's income because financial information was not available.

### **Viewing Net Monthly Income on the Guidelines Application**

When you enter income and deductions into the guidelines application, it automatically calculates each parent's preliminary and adjusted net income. Those figures display on each of the INCOME screens. The adjusted net income displays with other data on the GUIDELINE AMT screen.

**PRELIMINARY NET INCOME:** The guidelines application displays the preliminary net income amount in this field. The guidelines application figures this amount by using the amount in the TOTAL GROSS MONTHLY INCOME field and subtracting the following deductions:

- ◆ Federal income tax
- ◆ State income tax
- ◆ Social Security and Medicare tax (FICA)/mandatory pension
- ◆ Mandatory occupational license fees
- ◆ Union dues
- ◆ Actual medical support paid pursuant to a court order for other children
- ◆ Prior court-ordered child support obligations (if paid)
- ◆ Qualified Additional Dependent Deduction (QADD)
- ◆ Actual child care expense (less the appropriate income tax credit)

**ADJUSTED NET MONTHLY INCOME:** The guidelines application displays the adjusted net monthly income amount in this field. To figure this, the guidelines application uses the amount in the PRELIMINARY NET MONTHLY INCOME field and subtracts the amount listed (if any) in CASH MEDICAL SUPPORT IF ORDERED IN PENDING ACTION field. If there is no deduction for cash medical support, then the adjusted net income will be the same as the preliminary net income.

### **Determining Medical Support**

**Legal reference:** Iowa Code section 252E.1B; 45 CFR 303.31; Iowa Court Rules, Chapter 9

All established or modified orders must contain a medical support obligation. Medical support can be either health care coverage or the payment of cash medical support. Medical support must be reasonable in cost according to the guidelines. Health insurance must be accessible and reasonable in cost according to the guidelines. If health insurance is accessible and reasonable in cost, the Unit will seek an order against the appropriate party, regardless of the quantity or quality of coverage available under a plan. Either or both parents may be ordered to provide medical support.

In ordering medical support, the Unit must consider financial circumstances at the time the Unit generates guidelines. For some parents, health insurance eligibility, accessibility or costs may fluctuate. If this is the case, use information that is true the week you generate guidelines. If you have a parent that has a waiting period before they are eligible to enroll themselves and other dependents, and you know that you are ordering that parent to provide health care coverage, use the amounts provided by that parent or their employer for costs. Consult your attorney or supervisor for unusual cases.

In determining whether health insurance is available (accessible and reasonable in cost), Iowa Code chapter 252E considers Medicaid and Hawki as adequate health care coverage. This includes benefits provided under Iowa law, or under comparable laws of another state, foreign country, or Indian nation or tribe.

### **Medical Support Hierarchy**

The Unit follows a medical support hierarchy set in Iowa Code chapter 252E to determine what type of medical support to seek from a parent. Always follow the hierarchy, even if a parent or stepparent is already carrying health insurance for a child.

The obligation to provide health care coverage rests with the parent. The parent may, however, provide that health care coverage through the parent's spouse (child's stepparent).

Use the Basic Medical Support Hierarchy on cases without joint physical care (JPC) orders. Use the JPC Medical Support Hierarchy on cases with JPC orders.

### **Basic Medical Support Hierarchy**

1. If the CP is currently providing coverage for the child under a health benefit plan other than public coverage, and the plan is available, we will seek an order for the CP to provide health care coverage.
2. If the NCP is currently providing coverage for the child under a health benefit plan other than public coverage, and the plan is available, we will seek an order for the NCP to provide health care coverage.
3. If a health benefit plan other than public coverage is available to the CP, we will seek an order for the CP to provide health care coverage.

4. If a health benefit plan other than public coverage is available to the NCP, we will seek an order for the NCP to provide health care coverage.
5. If a health benefit plan other than public coverage is not available to either parent, and the CP has public coverage for the child, we will seek an order for the CP to provide health care coverage and may seek an order for the NCP to pay cash medical support.
6. If neither parent has health care coverage, including public coverage, and no one consents to provide a plan due to cost or accessibility, we may seek an order for the payor to pay cash medical support.

There are exceptions to providing cash medical support as listed in Iowa Code chapter 252E:

- ◆ Due to the amount of the NCP's net monthly income, a minimum order amount applies under the medical support table;
- ◆ No health benefit plan is available and there is no income subject to income withholding;
- ◆ The NCP receives Family Investment Plan (FIP) assistance or Medicaid or lives with a child receiving FIP, Medicaid or Hawki.

See [Cash Medical Support](#) for more information about the exceptions.

When you are establishing or modifying an order against the NCP, you may find that the NCP has another child on a different case and a medical satisfaction is in place for the payor on that case. CSRU must go through the steps of the medical support hierarchy for the current action, regardless of the medical support ordered against the payor on other cases.

In a caretaker case, there is no custodial parent to look at in the hierarchy for medical support. Follow the medical support hierarchy only looking at the NCP and skip the steps for CP. CSRU does not seek a medical support obligation against a caretaker. If the NCP does not have accessible and reasonable cost health insurance and does not meet a cash medical support exception, order the NCP to pay cash medical support.

There may be situations when you are not able to obtain the necessary health insurance information from a parent or employer. In order to keep the process moving forward, allow the parents 10 days to provide you with health insurance information. If you do not receive the health insurance information in 10 days, then proceed to the next step of the hierarchy.

CSRU must seek an order for whatever type of medical support is appropriate according to the hierarchy at the time the order is entered. If circumstances change after an order is entered, that order is subject to modification requirements.

See the Medical Support Hierarchy Flowcharts in [10-H-Appendix](#).

There are a few situations where this medical support hierarchy may not apply:

- ◆ COLA: The medical support hierarchy does not apply to COLA actions under Iowa Code chapter 252H, since COLA actions do not address or change medical support. Proceed with a COLA action only if medical support is already addressed in the order.
- ◆ LISAN payment agreements:
  - If you are calculating a LISAN payment agreement and the underlying order does not address medical support, do not follow the medical support hierarchy to determine if you will include an add-on or deduction for health insurance or a deduction for cash medical support.
  - If the underlying support order addresses medical support, follow the medical support hierarchy and determine if you need to include a health insurance add-on or deduction or cash medical support deduction for the parent for whom you are doing the payment agreement.
- ◆ Consent: Parents may consent to carry a health benefit plan, even if it's not reasonable in cost or accessible.
- ◆ Unable to Serve CP: When you are unable to serve a CP and you have removed the CP as a respondent in the current action, the Unit is unable to follow the hierarchy. We cannot enter an order against a custodial parent who is not served, so we cannot order NCP to provide the medical support. Medical support should be reserved in the order.
- ◆ Minor Payee: The Unit does not make a minor CP a party to the action and is unable to follow the hierarchy. We do not have a custodial parent who has been served, so we cannot order NCP to provide medical support. Medical support should be reserved in the order.

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### **Joint Physical Care Medical Support Hierarchy**

The Unit follows a medical support hierarchy set in Iowa Code section 252E.1B(3) to determine what type of medical support to seek from a parent in joint physical care cases. Always follow the hierarchy, even if a parent or stepparent is already carrying health insurance for a child.

1. If both parents are currently providing coverage for the child under a health benefit plan other than public coverage, and the plan is available, we will seek an order for both parents to provide health care coverage.
2. If only one parent is currently providing coverage for the child under a health benefit plan other than public coverage, and the plan is available, we will seek an order for that parent to provide health care coverage.
3. If neither parent is currently providing coverage but both parents have a health benefit plan other than public coverage available, we will seek an order for both parents to provide health care coverage.
4. If only one parent has a health benefit plan other than public coverage available, we will seek an order for that parent to provide health care coverage.
5. If one parent has public coverage for the child, we will seek an order for that parent to provide health care coverage.
6. If neither parent has health care coverage, including public coverage, we will seek an order reserving medical support.

Never order either parent in a joint physical care order to pay cash medical. Joint physical care orders consider both parents custodial parents. CSRU does not order custodial parents to pay cash medical.

NOTE: Consenting to provide health insurance is always an option to the parties.

### **Stepparents and Medical Support**

The Unit cannot order a stepparent to provide insurance. If a parent's spouse (stepparent) provides insurance for a child, this satisfies the parent's obligation; it does not create an obligation on the part of the stepparent. If a parent ordered to provide health care coverage does so through a stepparent, the parent cannot be ordered to also provide cash medical support. A stepparent may not wish to provide health insurance for a child. If this is the case, do not consider the stepparent's health insurance when following the above hierarchy.

A parent may object to the other parent covering a child under a spouse's (stepparent's) insurance plan. When a written objection is received, treat the objection as a request for a court hearing and certify the case to court for help in determining the health insurance obligation. Follow your office's procedures for setting the case for hearing. The court will decide the issue, based on a determination of what would be equitable to the parties and children.

### **Health Insurance Accessibility**

The Unit must determine if a health benefit plan is accessible to the child at the time the order is established or modified. An accessible plan is one with no service area limitations or, if it has service area limitations, the dependent lives within 30 miles or 30 minutes of a network primary care provider.

Service area limitations restrict where the child may get healthcare. A primary care provider means a physician who provides primary care and is a family or general practitioner, a pediatrician, an internist, an obstetrician, or a gynecologist; an advanced registered nurse practitioner; or a physician assistant. A network primary care provider is any primary care provider within the health insurance company's list of approved providers.

To determine if a health benefit plan is accessible to the child, you need to answer the following questions:

- ◆ Does the plan have service area limitations?
  - If no, the plan is accessible.
  - If yes, go to the next question.

- ◆ Does the child live within 30 miles or 30 minutes of a network primary care provider?
  - If yes, the plan is accessible.
  - If no, the plan is not accessible, and you must proceed to the next step in the medical support hierarchy.

Cost does not factor into whether a health benefit plan is accessible. Health insurance companies sometimes cover costs for providers that are within their network at a different percentage than providers that are outside of their network. These are referred to as in-network and out-of-network providers. This is not the same as service area limitations. Do not consider any out-of-pocket costs to the parent when determining accessibility.

If there is no accessibility information for that employer, contact the employer to obtain it. When you contact the employer, find out if the health care plans offered by the employer contain service area limitations or whether the child lives within 30 miles or 30 minutes of a network primary care provider. **Do not give the employer the child's address and ask the employer to determine accessibility;** this is something you need to determine.

If the parent has a private health benefit plan, you still need to determine accessibility. If the parent provided information about the plan on the financial statement, use that information to determine accessibility. If there is not sufficient information on the financial statement to determine accessibility, follow up with the parent. If the parent does not provide the necessary information, proceed to the next step in the medical support hierarchy.

1. Mr. J works for a large retail store. Mr. J is the payor in your action. You contact the employer and determine that this company has no service area limitations. Mr. J's health insurance is accessible to the child.
2. Ms. C, the payor, has worked for her current employer for six months. You contact the employer and you determine that Ms. C's current employer has service area limitations. You ask for a list of network primary care providers. You review the list of network primary care providers to determine if the child lives within 30 miles or 30 minutes of one of the network primary care providers. You determine that Ms. C's health insurance is not accessible to the child. Move to the next step of the medical support hierarchy.

When a CSRU attorney is at a court hearing, testimony will need to be taken from the parents about whether the plan is accessible or not. The judge will make the final determination.

### **Consent – Accessibility**

A health benefit plan that is not accessible can still be ordered, as long as **both** parents consent. Do not initiate a consent discussion or give customers advice on consent. You may, however, tell parents of available options, including consent. If one parent raises the issue of consent, the Unit can contact the other parent to offer information regarding consent. If you are unable to reach the other parent about the other parent's consent, move to the next step in the medical support hierarchy.

### **Reasonable Cost Health Insurance**

Reasonable cost medical support is either the cost to the parent or stepparent of the child's portion of the health insurance premium or cash medical payments calculated using the Medical Support Table.

In Area A of the Table, health insurance is reasonable only if the child's portion of the insurance is available to the parent at no cost. In Area B of the Table, reasonable cost medical support varies, depending on the parent's income. It is anywhere from a maximum of two to five percent of the parent's gross income. In Area C of the Medical Support Table, reasonable cost medical support is up to five percent of the parent's gross income. The Unit must determine if a health benefit plan, whether employment-related or private, is reasonable in cost according to the guidelines.

Gather the cost of the health benefit plan available to the parent. You need the parent's costs for single and family coverage, not the employer's cost. The single amount is the cost of the health insurance to the parent if the parent only covered the parent on the policy. The family amount is the cost to the parent to cover the parent and children. The difference between single and family coverage is known as the child's portion of the health insurance premium.

Look first at the financial statement, if the parent provided one. The parent may have only listed one plan, even though more than one plan is available. Contact the employer to verify cost information provided and to collect any additional plan information. If you don't have any cost information from the parent, begin with contacting the parent's employer to get the cost of single and family coverage under all available plans.

If the policy is a private policy, get the cost information from the parent who carries the coverage. We do not have a match for private health insurance policies. It is up to the parent to tell us if they have a private plan and to tell us the cost information. If the parent does not give you the necessary information, proceed to the next step in the medical support hierarchy.

Enter the single and family health insurance costs on the MEDICAL SUPPORT screen of the guidelines application. If there is additional information obtained such as the number of people covered by the plan, child-only plan or no family premium plan, enter that detailed information in the MEDICAL SUPPORT – SUPPORT TYPE SELECTION dropdown fields on the MEDICAL SUPPORT screen of the guidelines application. The guidelines application figures the amount attributable to the children in this action by subtracting the cost of the single coverage from the cost of the family coverage. The guidelines application also figures the reasonable cost amount for each parent.

It's important to understand how reasonable cost is calculated:

1. Find the appropriate cell for the parent's preliminary net income on the left side of the Medical Support Table in the child support guidelines.
2. Move across the row to the column for the correct number of children for whom you are seeking support.
3. Multiply the percentage in that cell by the parent's gross income. This is the reasonable cost amount. It is the maximum monthly amount that a parent can be ordered to pay for either cash medical support or the child's portion of a health insurance premium, unless the parent consents to a higher amount.

4. Compare the reasonable cost amount with the cost of the child's portion of the health insurance premium (family premium cost minus single premium cost):
  - ◆ If the cost of the child's portion of the health insurance is equal to or less than the reasonable cost amount, health insurance is available at reasonable cost.
  - ◆ If the cost of the child's portion of the health insurance is more than the reasonable cost amount, the health insurance is not available at reasonable cost.

There is no difference between how the reasonable cost calculation is performed in "basic" (CP and NCP), joint physical care, and split or divided physical care cases.

1. You determine that Ms. B, the CP, does not have a health benefit plan available at reasonable cost.

Mr. B, the NCP, returns his financial statement with copies of pay stubs indicating he makes \$1,931.56 gross per month. You calculate his net monthly income as \$1,545.25. You are seeking a support order for one child. You contact his employer and find out that the family premium amount is \$130 per month. His employer does not charge employees any cost for single coverage health insurance.

\$ 130.00	Family health insurance
\$ <u>0.00</u>	Single health insurance
\$ 130.00	Difference between single and family
\$ 77.26	Mr. B's reasonable cost amount according to the child support guidelines

Mr. B's health insurance is not reasonable in cost according to the guidelines. Move to the next step in the medical support hierarchy.

2. You determine that neither parent is currently covering the child under any plan.

Using Unit resources, you determine that Ms. M is currently working full time. You contact Ms. M's employer and find out her current gross monthly income is \$1,945 and her preliminary net income is \$1,556.

The employer also provides the amounts for single and family health insurance, as well as, the information you need to determine accessibility. Ms. M's employer has multiple plans available. There is one child on the case and that child is not currently covered under any plan. Use the lowest cost plan that is accessible to the child to determine if health insurance is reasonable in cost.

\$ 100.00	Family health insurance
\$ <u>25.00</u>	Single health insurance
\$ 75.00	Difference between single and family
\$ 97.00	Ms. M's reasonable cost according to the guidelines

Seek an order for Ms. M to provide health care coverage.

3. Mr. J and Miss V do not return financial statements. Mr. J is the NCP and Miss V is the CP.

You find out the name of Miss V's employer and determine that she is working part time and does not qualify for health insurance.

Using Unit resources, you determine Mr. J is also working part time for an employer that does not provide health insurance to part time employees.

Move to the next step in the medical support hierarchy.

Always use the family premium cost unless the parent tells you to use an alternative plan (e.g., employee plus dependent, employee plus spouse, single plus one) option. If the parent tells you to use the alternative plan option, enter that amount in the FAMILY AMOUNT HEALTH INSURANCE field on the MEDICAL SUPPORT screen. The amount needs to be listed on the financial statement, verified through the employer, or provided by the parent if it is a private plan, as stated above. If the parent provides the number of people included on the plan, enter that amount in the NUMBER OF PEOPLE COVERED BY PLAN (MINUS 1) field.

When following the steps of the medical support hierarchy, you may find that a parent is already enrolled in a plan. Determine if the plan meets the accessibility and reasonable cost requirements. If the plan the parent is already enrolled in meets the requirements, then it is available and health care coverage can be ordered against that parent. If the plan does not meet the requirements, find out if there is any other health benefit plan available to that parent that does meet the requirements for accessibility and reasonable cost.

Sometimes, multiple health benefit plans are available to a parent. If all plans are reasonable in cost and accessible, choose the lowest price plan. You do not have to quantify the health insurance coverage. If a plan is reasonable in cost and accessible, seek an order for that parent to provide health care coverage.

When determining reasonable cost with a spouse's health benefit plan, you will compare the cost of the plan against the parent's income. You do not need to gather the spouse's income for this determination.

Look for a health benefit plan that pays for primary care for the children, not just dental or vision insurance. Remember to follow the medical support hierarchy. When you first look to see if the CP has a health benefit plan available, look for primary care insurance. If the CP does not have it available, look at whether the NCP has a health benefit plan available that pays for primary care. If not, then proceed to the next step in the medical support hierarchy.

For guideline purposes, you may include the total cost of the child's premium (health insurance, dental, and vision) up to the reasonable cost limit.

1. Ms. G does not have the child enrolled, nor does she have a health benefit plan available. Mr. G has a health benefit plan available (reasonable in cost and accessible). The guidelines application calculates Mr. G's reasonable cost limit at \$100. Mr. G has a health benefit plan that pays primary care, and also has dental coverage available.

\$ 50.00	Cost of child's portion health premium
\$ <u>35.00</u>	Cost of child's portion dental premium
\$ 85.00	Total

The total of the child's portion of the health benefit plan and the dental coverage is less than \$100 (Mr. G's reasonable cost amount), so you can include both health benefit plan and dental coverage when you enter the child's portion of the premium into the MEDICAL SUPPORT screen.

2. Ms. A has a health benefit plan available. You enter the amount of single and family health insurance and the guidelines application calculates Ms. A's reasonable cost limit at \$128. Ms. A has health, dental, and vision coverage.

\$ 75.00	Cost of child's portion health premium
\$ 25.00	Cost of child's portion dental premium
\$ <u>50.00</u>	Cost of child's portion vision premium
\$ 150.00	Total

The total of the child's portion of the health, dental, and vision is \$150. Ms. A's reasonable cost is \$128. Since the health benefit plan is not available at the reasonable cost amount, move to the next step in the medical support hierarchy.

Do not consider the 50 percent Consumer Credit Protection Act (CCPA) limits when establishing or modifying an order. You must seek to order what is appropriate according to the child support guidelines and medical support law. The CCPA limits are part of the enforcement process and are considered at that point.

### **Consent – Reasonable Cost**

Unlike consenting to accessibility, only one parent's consent is needed to carry a health benefit plan above reasonable cost. The parent the Unit is seeking to order medical support against may consent to carry the plan, even if it is determined to exceed reasonable cost for that parent. Do not initiate a consent discussion or give customers advice on consent. You may, however, tell parents of available options, including consent.

When a parent consents to be ordered medical support even when the child's portion of the health insurance exceeds reasonable cost, the child's portion is then considered reasonable in cost. The parent who consents to the amount does not need to provide consent in writing; consent can be given verbally.

If you select the medical support option on the guidelines application for a parent when the health benefit plan is not reasonable, the guidelines application displays a warning message. Remember to enter a detailed narrative and also indicate the parent's consent in the Comments section of the *Child Support Guidelines Worksheet*.

1. CP has the child enrolled in health insurance, but it's not reasonable in cost. NCP does not have the child enrolled. CP does not have any reasonable cost health insurance available. The NCP has accessible, reasonable cost health insurance available. CSRU sends the *Guidelines Worksheet* recommending the NCP to be ordered to provide health care coverage.

The CP calls CSRU asking to be ordered to provide health care coverage, even though it is not reasonable in cost. CSRU revises the *Guidelines Worksheet*, recommending the CP to be ordered to provide health care coverage at above reasonable cost.

2. CP has the child enrolled in reasonable cost health insurance. CSRU sends the *Guidelines Worksheet* recommending the CP to be ordered to provide health care coverage.

The NCP calls CSRU and indicates that the NCP wants to be ordered to provide health care coverage. CSRU explains because the CP has the child enrolled in reasonable cost health care coverage, it meets the requirements of Iowa Code chapter 252E. CSRU will seek an order for the CP to provide the health care coverage. If the NCP wants to contest the medical support recommendation, the NCP can request a court hearing.

3. Neither CP nor NCP has the child enrolled in health insurance, but the CP has it available at reasonable cost. CSRU sends the *Guidelines Worksheet* recommending the CP to provide health care coverage.

CSRU receives a letter from the NCP indicating that the NCP wants to be ordered to provide health care coverage. CSRU calls the NCP and also sends a status letter explaining to the NCP that because the CP has health insurance available at reasonable cost, it meets the requirements of the Iowa Code chapter 252E.

CSRU will seek an order for the CP to provide the health care coverage. If the NCP wants to contest the medical support recommendation, the NCP can request a court hearing.

4. The CP does not have the child enrolled in health insurance. The NCP has the child enrolled, but it is above reasonable cost. The CP does not have health insurance available at reasonable cost. The NCP does not have any health insurance that is reasonable in cost. The children are not on Medicaid or Hawki. CSRU sends the *Guidelines Worksheet* recommending the NCP to pay cash medical support.

The NCP calls CSRU and asks to be ordered to provide health care coverage, even though it is not reasonable in cost. CSRU revises the *Guidelines Worksheet*, recommending the NCP to be ordered to provide health care coverage at above reasonable cost.

5. Neither the CP nor the NCP has the child enrolled in health insurance. The CP does not have health insurance available at reasonable cost. The NCP has health insurance available at reasonable cost. CSRU sends the *Guidelines Worksheet* recommending the NCP provide health care coverage.

The CP calls CSRU and says the CP wants to be ordered to provide the health care coverage, even though it is not reasonable in cost. CSRU revises the *Guidelines Worksheet* recommending the CP to be ordered to provide health care coverage at above reasonable cost.

6. Neither CP nor NCP has the child enrolled, nor is health insurance available at reasonable cost to either parent. CP has the children on Medicaid. CSRU sends a *Guidelines Worksheet* recommending the CP to be ordered to provide health insurance and the NCP to pay cash medical support.

The NCP calls CSRU and asks to be ordered to provide health care coverage, even though it is not reasonable in cost and provides the costs of the health benefit plans. CSRU revises the *Guidelines Worksheet* recommending the NCP be ordered to provide health care coverage at above reasonable cost.

### **Public Coverage**

If you determine that a health benefit plan other than public coverage is not available to either parent but the CP has public coverage (Medicaid or Hawki) for the child, seek an order for the CP to provide health care coverage and also order the NCP to pay cash medical support, unless exceptions apply.

If you select the medical support option on the guidelines application for the CP Public Coverage (Medicaid or Hawki), the guidelines application automatically selects NCP Cash Medical Support option. If the NCP meets an exception to paying cash medical support, select the appropriate option. See [Cash Medical Support](#) for more information.

### **Cash Medical Support**

If you determine that neither parent has a health benefit plan available or CP has children on Medicaid or Hawki, see if one of the following exceptions applies before seeking an order for the NCP to provide cash medical support. Seeking an order for cash medical support is the last step in the medical support hierarchy.

When CSRU seeks an order for cash medical, it is to fulfill the legal requirement for an *ongoing* medical support obligation. CSRU does not seek a cash medical support obligation for reimbursement of time the payee and children received Medicaid assistance.

- ◆ **Minimum order:** Child support obligations for parents with net income between \$0-\$1,150 are considered "minimum" child support orders. If the payor's obligation is a minimum order, seek an order for the payor to provide health care coverage when it becomes available at no premium cost to the parent to add the child. Do not seek an order for cash medical.

When you use CSRU median income for a payor, check to see if the payor's preliminary net income is a minimum order (between \$0-\$1,150). **When the payor's preliminary net income is in Area A (minimum order area), order the payor to provide health care coverage when it becomes available at no cost.** Do not seek an order for cash medical. Since the CSRU median income is updated each January, you'll need to check to see where the payor's preliminary net income falls in Area A at the time you perform your guidelines calculation.

When you generate your order and payor's preliminary net income falls in Area A, select the option on the FORMVIEW screen indicating the payor meets an exception for a minimum order.

- ◆ Payor receiving assistance: If the payor is on FIP or Medicaid in Iowa, or the equivalent in another state, seek an order for the payor to provide health care coverage when it becomes available and there is no premium cost to the parent to add the child.

Consider the Iowa Health and Wellness Plan program the same as Medicaid. The payor needs to provide proof of the receipt of assistance through Iowa Health and Wellness Plan. If you verify the parent is receiving assistance, consider the payor exempt from cash medical support.

- ◆ Payor's child receiving assistance: If the payor resides with any child for whom the payor is legally responsible and that child receives FIP, Medicaid or Hawki in Iowa, or the equivalent in another state, seek an order for the payor to provide health care coverage when it becomes available and there is no premium cost to the parent to add the child. The payor needs to provide proof of the receipt of assistance through Hawki.

Miss J is the NCP. Mr. D is the CP. After reviewing financial statements and Unit resources, you determine Miss J and Mr. D do not have health insurance available. You check to see if any of the exceptions apply to seeking an order against Miss J for cash medical support. Miss J lives with another child from a different relationship and that child is on FIP. Seek an order for Miss J to provide health care coverage when it becomes available at no cost to add the child.

If none of the above exceptions apply, determine whether the payor has income that is subject to income-withholding (IWO) before you seek an order for cash medical support.

- ◆ Self-employed payor: If the payor is self-employed and has no other income subject to income-withholding, seek an order for the payor to provide health care coverage when it becomes available at reasonable cost. Include the reasonable cost amount in the order.
- ◆ Payors receiving SSI or VA disability benefits: If a payor receives SSI or VA disability benefits and has additional income (and does not qualify for the minimum order exception above), ask the parent if the benefits are service-connected.
  - If the benefits are service-connected, seek an order to provide health care coverage when it is reasonable in cost.
  - If the benefits are not service-connected, and the parent does not meet any other exception, seek an order against the payor for cash medical support.

- If the parent does not clarify whether the benefits are service-connected, seek an order for the payor to provide health care coverage when it is reasonable in cost. Include the reasonable cost amount in the order.
- ◆ CSRU median income: If ICAR does not show a verified employer, seek an order for the payor to provide health care coverage when it becomes available at reasonable cost. Include the reasonable cost amount in the order. This is only when the payor's preliminary net income is not in the minimum order Area A (between \$0-\$1,150).

There may be times when ICAR shows a verified employer, but you cannot get income information from the employer or the payor. If ICAR shows a verified employer but you use CSRU median income, seek an order for the payor to provide cash medical support using the appropriate percentage of the median income. This is only when the payor's preliminary net income is not in the minimum order Area A (between \$0-\$1,150).

NOTE: There is not a hierarchy in the exceptions to providing cash medical support. When a payor meets multiple exception options, CSRU should pick the option that is best for the payor.

CSRU does not seek cash medical support obligations from parents who have court-ordered joint physical care.

### **Cash Medical Support and Physical Care Offsets**

When the court orders split or divided physical care in a private action, a cash medical support obligation is being sought, and CSRU is present at the hearing, ask the court **not** to offset the cash medical obligation. If CSRU is not present at the hearing and the court offsets the cash medical, CSRU should seek to remove the offset of cash medical support. 45 CFR 303.31(c) says CSRU shall provide medical support services to Medicaid recipients and 45 CFR 302.51(c)(1) says the amounts we collect for cash medical support shall be forwarded to the Medicaid agency.

CSRU does not seek an order for cash medical support when the court-ordered joint physical care because both parents are considered custodial parents.

The guidelines application calculates the amount of cash medical support. It's important to be familiar with the steps.

1. Find the appropriate cell for the parent's net income on the left of the Medical Support Table.
2. Move across the row to the column for the correct number of children for whom you are seeking support.
3. Multiply the percentage in that cell by the parent's gross income. This is the cash medical support amount to include in the order.
4. The cash medical support amount that will be ordered in the pending action amount is deducted from the payor's preliminary net income.

A parent may contact you after reviewing the *Child Support Guidelines Worksheet*, indicating the parent has health insurance available through a spouse. The Unit can consider a spouse's health insurance if the parent asks us to, the parent provides cost information, and the health insurance is reasonable in cost (using the parent's income) and accessible to the child.

A parent may contact you after reviewing the *Child Support Guidelines Worksheet* to object to the medical support. Tell the parent the options available, such as providing new information, requesting a court hearing, consenting, seeking private counsel, etc. Refer the parent to the notice the parent received at the start of the establishment or modification process for additional information. The Unit cannot advise the parent. It is up to the parent to decide what action to take next.

### **Health Insurance Premium Add-on or Deduction**

Either or both parents may be ordered to provide health care coverage. When CSRU seeks an order for one of the parents to provide health care coverage, the allowable children's portion of the health insurance premium is prorated between the parents and used to adjust the basic support obligation.

When the CP provides health care coverage, the NCP's share of the allowable children's portion of the health insurance cost is added on to the NCP's basic support obligation. When the NCP provides health care coverage, the CP's share of the allowable children's portion of the health insurance cost is deducted from the NCP's basic support obligation. In the joint physical care (two CPs) and foster care (no CP) cases, proration also occurs, depending on which parent pays the insurance.

Calculating the allowable children's portion of health insurance premium directly affects the amount of child support. For that reason, an add-on or deduction only occurs if the parent is ordered to provide health care coverage for the child in the pending action and the child's portion of the health insurance premium is either deducted from the parent's wages or paid by the parent.

For a health benefit plan covering only the children in the pending action, the entire premium will be used as the allowable children's portion of the health insurance premium.

For a health benefit plan covering multiple individuals, including the children in the pending action, additional steps are taken to determine the amount of the allowable children's portion for *just the children in the pending action*. In these situations, the allowable children's portion is the amount of the premium cost for such coverage in excess of the premium cost for single coverage. That amount is divided by the number of individuals enrolled in the health benefit plan, excluding the person providing the insurance, and then multiplied by the number of children who are included in the pending action.

Ms. M does not have health insurance available. Mr. N has health insurance available through his employer. The employer's health insurance costs are \$300 per month for a Single plan and \$500 per month for a Family plan. Mr. N currently has himself, his spouse, and their two children enrolled in the Family plan that is reasonable in cost.

There is one child in your pending action, Child P.

In this situation, the premium amount of the plan that will cover the children would be the cost of the Family policy \$500, minus the cost of the Single plan premium amount of \$300, divided by the number of people covered by the plan (minus one for Mr. N) which would result in four people covered by the plan. Multiply that by the one child in the pending action. The amount attributable to the one child in this action is \$50.

When the parent ordered to provide medical support consents to an amount above reasonable cost, the parent's share of that amount is considered an add-on or deduction because it is considered reasonable by consent of the parent.

After you enter the costs of single and family coverage, the guidelines application determines the amount to prorate between the parents and use to adjust the basic support obligation.

Stepparent health benefit plan: If a stepparent's health benefit plan covers the children, enter the stepparent's family and single health insurance premiums in the appropriate fields on the guidelines application. The allowable children's portion of the health insurance premium will be prorated between the parents and used to adjust the basic support obligation unless a parent objects. If a parent objects, the court will decide the issue based on its determination of whether it would be equitable to the parents and the children.

Split or divided physical care: When you do a separate calculation for each party in these cases, the guidelines application does the correct apportionment depending on what you enter on the MEDICAL SUPPORT screen. Since each calculation does the apportionment, effective January 1, 2019, you no longer have to enter only 50 percent of the amount.

Low-income cases:

- ◆ Basic: In cases with a custodial and noncustodial parent, when the basic support obligation falls within Area A of the Schedule of Basic Support Obligations, a health insurance premium proration is not allowed.  
  
A parent can consent to carry health care coverage that is not reasonable, even when the basic support obligation falls within Area A, but a health insurance proration is still not allowed.  
  
A health insurance premium proration is allowed, however, when the basic support obligation falls within Area B or Area C of the Schedule.
- ◆ Joint physical care: In a court-ordered, joint physical care case, when either parent's net monthly income is within Area A of the Schedule, a health insurance premium proration of the premium is not allowed. A health insurance premium proration is allowed, however, when both parents' net monthly incomes fall within Area B.
- ◆ Split or divided physical care: As stated above, two separate calculations are required in court-ordered split or divided physical care cases. Effective January 1, 2019, you no longer have to enter 50 percent of the allowable children's portion of the health insurance premium in each of the two calculations. The guidelines application will apply the correct prorated amount on each calculation. The low-income exception to the health insurance premium applies to court-ordered split or divided physical care cases as follows:
  - When the basic support obligation falls within Area A of the Schedule, a health insurance premium proration **is not** allowed in the calculation for that particular parent. The health insurance premium is not prorated between the parties.

- When the basic support obligation falls within Area B or C of the schedule, a health insurance proration **is** allowed in the calculation for that particular parent. The health insurance premium is prorated between the parties.

Mr. J and Mrs. J have court-ordered split or divided physical care of their two children, K and L. Mr. J has physical care of child K, while Mrs. J. has physical care of child L.

Mr. J's net income is \$1,000 per month. Mr. J's net monthly income is, therefore, in shaded Area A of the Schedule of Basic Support Obligations. Mrs. J's net income is \$4,000 per month. Mrs. J has accessible health insurance available at reasonable cost; Mr. J. does not.

Mr. J	Mrs. J
Child K	Child L
\$1,000 net monthly income	\$4,000 net monthly income

For court-ordered split physical care, CSRU does two calculations, per the Iowa court rules. Mr. J's net monthly income is in Area A. In the calculation where Mr. J is the noncustodial parent, even though you are ordering Mrs. J (NCP) to provide health insurance for child L, the guidelines application does not allow a health insurance proration. This is because the basic support obligation is in Area A. The health insurance premium is not prorated between the parties.

In the calculation where Mrs. J is the noncustodial parent and you are ordering Mrs. J to provide health insurance for child L, the guidelines application allows a health insurance proration to the support obligation. This is because the basic support obligation for this calculation falls within Area C. The health insurance premium is prorated between the parties.

The court may determine a variance is warranted under Iowa Court Rule 9.11 and allow a health insurance proration even when the basic support obligation is within the low income Area A.

## **MEDICAL SUPPORT Screen**

The reasonable cost calculation and the different types of medical support options are displayed on the MEDICAL SUPPORT screen of the guidelines application.

### **Reasonable Cost Calculator**

The guidelines application calculates the reasonable cost amount in the top section of the MEDICAL SUPPORT screen. The application hides the section unless you check the Medical Support – Reasonable Cost Calculator checkbox:

- ◆ **1. PRELIMINARY NET MONTHLY INCOME:** The guidelines application displays the adjusted net monthly income amounts from the CP and NCP INCOME screens.
- ◆ **2. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The guidelines application displays the number of children included on the DEPENDENTS screen.

- ◆ **3. PERCENTAGE FROM MEDICAL SUPPORT TABLE:** The guidelines application uses the parent's income in Line 1, PRELIMINARY NET MONTHLY INCOME, and the number of children in Line 2, NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT, to get each parent's percentage from the Medical Support table of the child support guidelines.
- ◆ **4. TOTAL GROSS MONTHLY INCOME:** The guidelines application displays the NCP's and CP's total gross monthly income from the TOTAL GROSS MONTHLY INCOME field on the CP and NCP INCOME screens.
- ◆ **5. REASONABLE COST:** The guidelines application displays the reasonable cost amount. The guidelines application calculates this by multiplying Line 3, PERCENTAGE FROM MEDICAL SUPPORT TABLE, by Line 4, TOTAL GROSS MONTHLY INCOME. In order for health insurance or cash medical support to be reasonable in cost under the guidelines, it should be less than or equal to this amount.
- ◆ **6. FAMILY AMOUNT HEALTH INSURANCE:** Enter the cost to the parents of the family plan. When you do not enter an amount, the guidelines application leaves this field blank. When the parent does not have family health insurance available, or if you do not have the information, leave this field blank. When the cost to the parent for a family plan is zero, enter a zero in this field.

NOTE: Always use the family premium cost unless the parent tells you to use an employee plus dependent (or single plus one) option. If the parent tells you to use the employee plus dependent option, enter that amount in this field.

- ◆ **7. SINGLE AMOUNT HEALTH INSURANCE:** Enter the cost to the parents of the single plan. When you do not enter an amount, the guidelines application leaves this field blank. When the parent does not have single health insurance available, or if you do not have the information, leave this field blank. When the cost to the parent for a single plan is zero, enter a zero in this field.
- ◆ **8. FAMILY LESS SINGLE PREMIUM AMOUNT:** The guidelines application subtracts Line 7, SINGLE AMOUNT HEALTH INSURANCE, from Line 6, FAMILY AMOUNT HEALTH INSURANCE, to get the difference between family and single premium amounts. This is the cost of the child's portion of the health insurance premium. The guidelines application uses this amount to decide if the plan is reasonable. In order for the health insurance to be considered reasonable, this amount must be less than or equal to Line 5, REASONABLE COST.

### **Support Type Selection**

The guidelines application displays on the lower half of the MEDICAL SUPPORT screen the different types of medical support which may be ordered. You should select one checkbox to choose the option that is appropriate for the case. It is possible to check more than one box, but this is not appropriate in most cases.

NOTE: If CP PUBLIC COVERAGE (MEDICAID OR HAWKI) is selected, NCP CASH MEDICAL SUPPORT will automatically be selected.

You must follow the medical support hierarchy when deciding what medical support option to select on the MEDICAL SUPPORT screen. See [Medical Support Hierarchy](#).

**Medical Support - Support Type Selection**

<input type="checkbox"/> CP Health Insurance	NA	Not Reasonable
<input type="checkbox"/> NCP Health Insurance	NA	Not Reasonable
<input type="checkbox"/> CP Public Coverage (Medicaid or hawk-i)		
<input type="checkbox"/> NCP Cash Medical Support	\$0.00	<input type="checkbox"/> Override \$0.00
<input type="checkbox"/> Hawk-i premium	\$0.00	
<input type="checkbox"/> CP Cash Medical Support ordered at hearing	\$0.00	<input type="checkbox"/> Override \$0.00

To select a type of medical support, complete the following fields:

- ◆ **CP HEALTH INSURANCE:** The guidelines application displays the amount from Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT. The guidelines application also displays "Reasonable," "Not Reasonable" or "NA" in this field, depending on your entries in Lines 6, FAMILY AMOUNT HEALTH INSURANCE, and 7, SINGLE AMOUNT HEALTH INSURANCE, above.
  - **Reasonable:** The guidelines application displays "Reasonable" when Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT, is less than or equal to Line 5, REASONABLE COST. "Reasonable" means the health insurance is reasonable in cost according to the child support guidelines.
  - **Not Reasonable:** The guidelines application displays "NOT REASONABLE" when Line 8 is greater than Line 5. This means the cost to add the children is not reasonable according to the child support guidelines. The guidelines application displays the following message when you select a parent's health insurance when it is not reasonable: "This amount is Not Reasonable according to the calculator. Are you sure?" Select OK or CANCEL.

- **NA:** The guidelines application displays “NA” when you’ve not entered any information in Line 6, FAMILY AMOUNT HEALTH INSURANCE, and Line 7, SINGLE AMOUNT HEALTH INSURANCE.

Select CP HEALTH INSURANCE when you are seeking an order for the CP to provide medical support. When you select this option, the guidelines application enters the amount from Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT, on the MEDICAL SUPPORT screen into the CP’s Line H, ALLOWABLE CHILDREN’S PORTION OF HEALTH INSURANCE PREMIUM, on the GUIDELINE AMT screen, unless the CP’s adjusted net monthly income is in shaded Area A.

When the basic support obligation is in Area A, the guidelines application does not enter an amount in Line H on the GUIDELINE AMT screen. You may still seek an order for health care coverage; however, the proration amount will not be used in the calculation if the basic support obligation is in shaded Area A.

**Medical Support - Support Type Selection**

<input checked="" type="checkbox"/> CP Health Insurance	\$50.00	Reasonable
<input type="checkbox"/> Enrolled	<input type="checkbox"/> No Family Premium	
<input type="checkbox"/> Available	<input type="checkbox"/> Child-Only Plan	
Premium amount of plan that will cover the child(ren)	<input type="text"/>	<input type="checkbox"/> Same
Single plan premium amount	<input type="text"/>	<input type="checkbox"/> Same
Number of people covered by plan (minus 1)	<input type="text"/>	
Number of children in this action		
Amount attributable to the children		
<input type="checkbox"/> NCP Health Insurance	NA	Not Reasonable
<input type="checkbox"/> CP1 Public Coverage (Medicaid or hawk-i)	<input type="checkbox"/> CP2 Public Coverage (Medicaid or hawk-i)	
<input type="checkbox"/> NCP Cash Medical Support \$150.00	<input type="checkbox"/> Override \$0.00	<input type="checkbox"/> Hawk-i premium \$0.00
<input type="checkbox"/> CP Cash Medical Support ordered at hearing \$100.00	<input type="checkbox"/> Override \$0.00	

When you select the CP HEALTH INSURANCE option, the guidelines application displays the following fields:

- **ENROLLED:** Select the ENROLLED field when you have verified that the CP has the children currently enrolled in a health benefit plan and you are seeking an order for the CP to provide health care coverage. You can only check this box when you select CP HEALTH INSURANCE.
- **AVAILABLE:** Select the AVAILABLE field when you have verified that the CP has a health benefit plan available that will cover the children and you are seeking an order for the CP to provide health care coverage. You can only check this box when you select CP HEALTH INSURANCE.

- **NO FAMILY PREMIUM:** When you enter amounts in the Line 6, FAMILY AMOUNT HEALTH INSURANCE and Line 7, SINGLE AMOUNT HEALTH INSURANCE fields, and it results in a zero in Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT, the guidelines application will automatically select the NO FAMILY PREMIUM checkbox when you have selected CP HEALTH INSURANCE field. This entry will be removed if the amounts in Line 6, FAMILY AMOUNT HEALTH INSURANCE and Line 7, SINGLE AMOUNT HEALTH INSURANCE fields, no longer results in a zero in Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT.
- **CHILD-ONLY PLAN:** Select this field when the CP has the child enrolled or will be enrolled in a child-only health benefit plan. This entry requires you to enter the premium amount of the plan into the AMOUNT ATTRIBUTABLE TO THE CHILDREN field.
- **PREMIUM AMOUNT OF PLAN THAT WILL COVER THE CHILDREN:** Enter the CP's cost of the family plan or select the SAME button to have the guidelines application transfer the amount from Line 6, FAMILY AMOUNT HEALTH INSURANCE. When you do not enter an amount or click SAME, the guidelines application leaves this field blank.
- **SINGLE PLAN PREMIUM AMOUNT:** Enter the CP's cost of the single plan or select the SAME button to have the guidelines application transfer the amount from Line 7, SINGLE AMOUNT HEALTH INSURANCE. When you do not enter an amount or click SAME, the guidelines application leaves this field blank.
- **NUMBER OF PEOPLE COVERED BY PLAN (MINUS 1):** Enter the total number of people that are enrolled or will be enrolled by the health benefit plan. Exclude the CP in this action when counting the number of people covered by the plan.
- **NUMBER OF CHILDREN IN THIS ACTION:** The number of children in this action is transferred from Line 2. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT.
- **AMOUNT ATTRIBUTABLE TO THE CHILDREN:** The amount attributable to the children is calculated by PREMIUM AMOUNT OF PLAN THAT WILL COVER CHILD(REN) minus SINGLE PLAN PREMIUM AMOUNT, then divided by NUMBER OF PEOPLE COVERED BY THE PLAN (MINUS1), then multiplied by the NUMBER OF CHILDREN IN THE ACTION. The amount in this field transfers to Line H. ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM on the GUIDELINE AMT screen.

- ◆ **NCP HEALTH INSURANCE:** This field functions the same as the CP HEALTH INSURANCE field. The guidelines application displays the amount from Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT. The guidelines application also displays "Reasonable," "Not Reasonable" or "NA" in this field, depending on your entries in Line 6, FAMILY AMOUNT HEALTH INSURANCE, and Line 7, SINGLE AMOUNT HEALTH INSURANCE.

Select NCP HEALTH INSURANCE when you are seeking an order for the NCP to provide medical support. When you select this option, the guidelines application enters the amount from Line 8, FAMILY LESS SINGLE PREMIUM, into the NCP's Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, on the GUIDELINE AMT screen, unless the NCP's adjusted net monthly income is in shaded Area A.

When the basic support obligation is in Area A, the guidelines application does not enter an amount in Line H on the GUIDELINE AMT screen. You may still seek a medical support obligation; even though the low-income adjustment applies. See [Low-Income Adjustment](#).

**Medical Support - Support Type Selection**

<input type="checkbox"/> CP Health Insurance	\$40.00	Reasonable
<input checked="" type="checkbox"/> NCP Health Insurance	\$100.00	Reasonable
<input type="checkbox"/> Enrolled <input type="checkbox"/> No Family Premium		
<input type="checkbox"/> Available <input type="checkbox"/> Child-Only Plan		
Premium amount of plan that will cover the child(ren)	<input type="text"/>	<input type="checkbox"/> Same
Single plan premium amount	<input type="text"/>	<input type="checkbox"/> Same
Number of people covered by plan (minus 1)	<input type="text"/>	
Number of children in this action		
Amount attributable to the children		
<input type="checkbox"/> CP1 Public Coverage (Medicaid or hawk-i)	<input type="checkbox"/> CP2 Public Coverage (Medicaid or hawk-i)	
<input type="checkbox"/> NCP Cash Medical Support \$150.00	<input type="checkbox"/> Override <input type="text" value="\$0.00"/>	<input type="checkbox"/> Hawk-i premium <input type="text" value="\$0.00"/>
<input type="checkbox"/> CP Cash Medical Support ordered at hearing \$100.00	<input type="checkbox"/> Override <input type="text" value="\$0.00"/>	

When you select the NCP HEALTH INSURANCE option, the guidelines application displays the following fields:

- **ENROLLED:** Select the ENROLLED field when you have verified that the NCP has the children currently enrolled in a health benefit plan and you are seeking an order for the NCP to provide health care coverage. You can only check this box when you select NCP HEALTH INSURANCE.

- **AVAILABLE:** Select the AVAILABLE field when you have verified that the NCP has a health benefit plan available that will cover the children and you are seeking an order for the NCP to provide health care coverage. You can only check this box when you select NCP HEALTH INSURANCE.
- **NO FAMILY PREMIUM:** When you enter amounts in the Line 6, FAMILY AMOUNT HEALTH INSURANCE and Line 7, SINGLE AMOUNT HEALTH INSURANCE fields, and it results in a zero in Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT, the guidelines application will automatically select the NO FAMILY PREMIUM checkbox when you have selected NCP HEALTH INSURANCE field. This entry will be removed if the amounts in Line 6, FAMILY AMOUNT HEALTH INSURANCE and Line 7, SINGLE AMOUNT HEALTH INSURANCE fields, no longer results in a zero in Line 8, FAMILY LESS SINGLE PREMIUM AMOUNT.
- **CHILD-ONLY PLAN:** Select this field when the NCP has the child enrolled or will be enrolled in a child-only health benefit plan. This entry requires you to enter the premium amount of the plan into the AMOUNT ATTRIBUTABLE TO THE CHILDREN field.
- **PREMIUM AMOUNT OF PLAN THAT WILL COVER THE CHILDREN:** Enter the NCP's cost of the family plan or select the SAME button to have the guidelines application transfer the amount from Line 6, FAMILY AMOUNT HEALTH INSURANCE. When you do not enter an amount or click SAME, the guidelines application leaves this field blank.
- **SINGLE PLAN PREMIUM AMOUNT:** Enter the NCP's cost of the single plan or select the SAME button to have the guidelines application transfer the amount from Line 7, SINGLE AMOUNT HEALTH INSURANCE. When you do not enter an amount or click SAME, the guidelines application leaves this field blank.
- **NUMBER OF PEOPLE COVERED BY PLAN (MINUS 1):** Enter the total number of people that are enrolled or will be enrolled by the health benefit plan. Exclude the NCP in this action when counting the number of people covered by the plan.
- **NUMBER OF CHILDREN IN THIS ACTION:** The number of children in this action is transferred from Line 2. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT.

- **AMOUNT ATTRIBUTABLE TO THE CHILDREN:** The amount attributable to the children is calculated by PREMIUM AMOUNT OF PLAN THAT WILL COVER CHILD(REN) minus SINGLE PLAN PREMIUM AMOUNT, then divided by NUMBER OF PEOPLE COVERED BY THE PLAN (MINUS1), then multiplied by the NUMBER OF CHILDREN IN THE ACTION. The amount in this field transfers to Line H. ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM on the GUIDELINE AMT screen.
- ◆ **CP PUBLIC COVERAGE (MEDICAID OR HAWKI):** Select CP PUBLIC COVERAGE (MEDICAID OR HAWKI) when you are seeking an order for the CP to provide health care coverage due to the children receiving Medicaid or Hawki and it has been determined that neither parent has a health benefit plan available. When you select this option, NCP CASH MEDICAL SUPPORT field is automatically selected.
- ◆ **CP2 PUBLIC COVERAGE (MEDICAID OR HAWKI):** You can only check this box when you select JOINT PHYSICAL CARE. Select CP2 PUBLIC COVERAGE (MEDICAID OR HAWKI) when you are seeking an order for the CP2 to provide health care coverage due to the children receiving Medicaid or Hawki and it has been determined that neither parent has a health benefit plan available.
- ◆ **NCP CASH MEDICAL SUPPORT:** Select this option when you are seeking an order for the NCP to pay cash medical support. The guidelines application displays the amount of the recommended cash medical support obligation in this field.

In a non-foster care case, this amount is the same as the reasonable cost amount in Line 5, REASONABLE COST. The guidelines application figures this amount by multiplying Line 3, PERCENTAGE FROM MEDICAL TABLE, by Line 4, TOTAL GROSS MONTHLY INCOME.

In a foster care case, the application takes the amount from Line 5, REASONABLE COST, and prorates it, using the same steps as it uses to prorate current support on the FOSTER CARE screen. The application displays the recommended, prorated cash medical support obligation on the FOSTER CARE screen.

When you select the NCP CASH MEDICAL option, the guidelines application enters the amount from this field into Line L, CASH MEDICAL SUPPORT IF ORDERED IN PENDING ACTION, on the NCP INCOME screen. The guidelines application deducts the cash medical amount from the NCP's preliminary net income.

- ◆ **OVERRIDE:** You can check this box and manually enter a different amount of cash medical support as appropriate. You can only check this box when you select NCP CASH MEDICAL SUPPORT. This box is grayed out when the NCP CASH MEDICAL SUPPORT box is unchecked. Check with your Unit attorney or supervisor before overriding the amount of cash medical calculated by the guidelines application.

For example, you may need to override the amount of cash medical calculated by the guidelines application when a judge orders a different amount of cash medical support in a court hearing. You may need to use the OVERRIDE box for cases involving caretakers. See [Caretaker Cases and Uncovered Medical Expenses](#).

- ◆ **HAWKI:** You can check this box and manually enter the CP's Hawki premium. The court rule requires that the cash medical support is the lesser of the actual cost of the Hawki premium or the cash medical amount shown. You can only check this box when you select NCP CASH MEDICAL SUPPORT. This box is grayed out when the NCP CASH MEDICAL SUPPORT box is unchecked.

NOTE: This only applies to basic and joint physical care calculations. This does not apply to foster care calculations.

- ◆ **EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT NO COST TO ADD CHILD(REN):** You can only check this box when you select NCP CASH MEDICAL SUPPORT. The guidelines application displays zero in this field. Select this option when the NCP meets an exception to cash medical and you are seeking an order for the NCP to provide health insurance when it's available at no cost to add the children.
- ◆ **EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT REASONABLE COST:** You can only check this box when you select NCP CASH MEDICAL SUPPORT. The guidelines application displays the reasonable cost amount from the NCP's Line 5, REASONABLE COST. Select this option when the NCP meets an exception to cash medical and you are seeking an order for the NCP to provide health insurance at reasonable cost.
- ◆ **CP CASH MEDICAL SUPPORT ORDERED AT HEARING:** The guidelines application displays the amount of a cash medical support obligation. This is the same as the reasonable cost amount in Line 5, REASONABLE COST. The guidelines application figures this amount by multiplying Line 3, PERCENTAGE FROM MEDICAL TABLE, by Line 4, TOTAL GROSS MONTHLY INCOME. While the Unit will not seek an order against the CP for cash medical support, a judge may order it at a hearing.

NOTE: Be sure to carefully review the selections on the MEDICAL SUPPORT screen when the facts of the case change, such as when CSRU seeks a different type of medical support, or the income changes. Make new selections in the SUPPORT TYPE SELECTION box as appropriate and uncheck the previously selected box. If you enter new income amounts on the INCOME screen, review the REASONABLE COST amount to see if the health insurance amounts you previously entered are still reasonable in cost. The guidelines application does not automatically update or remove entries from the SUPPORT TYPE SELECTIONS box.

### **Applying the Guidelines**

The amount of support a parent must pay is based on the guidelines. The guidelines are based on a study that determined the most equitable method of setting child support obligations. In 2009, the Iowa Supreme Court adopted the Pure Income Shares Model to calculate child support. In cases that do not involve low-income adjustment, the model uses both parents' combined incomes to determine the basic support obligation, which is apportioned between the parents according to their respective share of the combined income.

The Supreme Court added grids to the child support guidelines in 2009, which show how child support is calculated in a Pure Income Shares Model.

- ◆ The Adjusted Net Monthly Income Computation grid is used when deductions are made from a parent's gross monthly income to arrive at a parent's adjusted net monthly income. There is a step on this grid called preliminary net income, which is calculated by taking all appropriate deductions from gross income, except for the cash medical support deduction.
- ◆ The Basic Method of Child Support Computation grid is used to calculate support in cases with a CP and NCP, as well as court-ordered split or divided physical care cases.
- ◆ The Joint (Equally Shared) Physical Care Method of Child Support Computation grid is used to calculate support when there is a court-ordered joint physical care arrangement.

The Court adopted these grids with detailed instructions to assist the public and individuals who appear in court without an attorney (or *pro se*). The Unit incorporated these grids into the guidelines application, but you should make yourself familiar with the grids from the guidelines, as you may have customers who use them. See [10-H-Appendix](#) for the Adjusted Net Monthly Income, Basic Method, and Joint (Equally Shared) Physical Care Method grids.

In addition to the new grids, the guidelines use a table called the Schedule of Basic Support Obligations. This schedule is used to determine the basic support obligation amount for parents based on net income and the number of children for whom support is sought. The schedule lists basic support amounts for one to five or more children and for monthly incomes between \$0 and \$25,000. See [10-H-Appendix](#) for the Schedule of Basic Support Obligations.

### **Number of Children Considered**

**Legal reference:** 441 IAC 99.4(1)

When determining a support obligation, consider only those children who share the same two legal parents. This includes a child who is 18 now, is engaged full-time in completing high school or equivalency requirements, and is reasonably expected to complete high school or the equivalency requirements before age 19.

NOTE: When establishing more than one support order against the same parent at the same time, consider the children under each order separately. Refer to [Prior Support Obligations](#) and [Qualified Additional Dependent Deduction](#) for instructions on deductions.

1. Mr. W and Ms. Y are the parents of child C. The Unit is establishing an order against Mr. W for the support of child C. At the same time, Mr. W is involved in another action to establish an order for support for child Z from a relationship with Ms. X.

Use one child in your calculation to determine the amount of support that Mr. W should be required to pay for child C. Give Mr. W a QADD for child Z if Mr. W has a legal obligation to child Z, e.g., paternity has been established.

2. Three children who have the same mother live with a nonparental caretaker. Child F and child G have the same father, Mr. FF. Child H has a different father, Mr. GG. Calculate separate guidelines for each family unit.

Family unit 1: Mother, Mr. FF, and children F and G.

Family unit 2: Mother, Mr. GG, and child H.

## **DEPENDENTS Screen**

The list of children to be considered in the guideline calculation is displayed on the DEPENDENTS screen.

Dependent Name(s)	Include	Pat Est	
Child1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Delete
Child2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Delete
Child3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Delete

Add Dependent

Number of Children for whom Support is Sought: 3

The illustrated list of children shows the default names of an ad-hoc calculation. Refer to [Creating Ad-Hoc Scenarios](#). When you download data from ICAR, the screen looks and functions the same except that actual names are displayed.

### **Completing the Fields**

You can add children to the DEPENDENTS screen by clicking the ADD DEPENDENT button. When you click this button, the guidelines application opens the fields on the screen.

- ◆ **DEPENDENT NAME(S):** The guidelines application displays the children’s names downloaded from ICAR or added to the screen. Click inside the DEPENDENT NAME field to change the children’s names, if necessary.
- ◆ **INCLUDE:** The guidelines application automatically selects children in the child support calculation who were downloaded from ICAR. For ad-hoc cases, you need to select the children to be included in the calculation. Verify the INCLUDE box is checked for each child you wish to include in the child support calculation. Uncheck the INCLUDE field if you wish to exclude children in the calculation. NOTE: The guidelines application calculates the current obligation only when you have included at least one child.

- ◆ **PAT EST:** This field indicates whether or not paternity is established for a child.
  - When data was downloaded from ICAR, a checked box indicates that the child's paternity has been established (PATERNITY ESTABLISHED field = "Y" on the CHILD screen).
  - When data was downloaded from ICAR and the PATERNITY ESTABLISHED fields on the CHILD screen contain an "X," the PAT EST field is not checked, since the payor is the mother.
  - In ad-hoc cases, all the PAT EST check boxes are checked by default.
- ◆ **NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The guidelines application displays the total number of children for whom you've checked the INCLUDE check box and uses this figure to determine the applicable guideline amount.

### **Establishing Current Support**

**Legal reference:** 441 IAC 99.4(1), 99.4(2)

The recommended amount of current support is:

- ◆ The guideline amount of child support, OR
- ◆ The guideline amount of child support adjusted for extraordinary visitation, OR
- ◆ The deviated amount of child support resulting from "income-reducing" deviations, OR
- ◆ A value you entered, if you used an "overriding" deviation.

Refer to [Deviating From the Guidelines](#) for information on when to deviate from the guideline amount of child support. Refer to [Extraordinary Visitation Adjustment](#) for information on applying this credit to the guideline amount of child support.

To calculate current support (in cases that do not involve low-income adjustment), the guidelines application uses both parents' combined adjusted net monthly incomes and the number of children to determine the basic support obligation from the Schedule of Basic Support Obligations. This amount is apportioned between the parents according to their respective share of the combined incomes. These steps are displayed on the guidelines application and the *Child Support Guidelines Worksheet*.

Mr. L and Ms. R are the parents of child C. The Unit is establishing an order against Mr. L for the support of child C. Mr. L's adjusted net monthly income is \$2,000. Ms. R's adjusted net monthly income is \$1,400.

	Ms. R	Mr. L	Combined
Adjusted net income	\$1,400	\$2,000	\$3,000
Proportional share of income	41.18%	58.82%	100%
Number of children	1 child		
Basic support obligation from the Schedule of Basic Support Obligations			\$818
Each parent's share of the basic support obligation (based on the proportional share of income)	\$336.85	\$481.15	\$818

On non-foster care cases, always set a monthly amount of support. The guidelines application does not allow support to be set in any other frequency, except in modification situations and foster care cases.

NOTE: The guidelines permit rounding the support obligation to the nearest dollar. The guidelines application automatically rounds the calculated support to the nearest dollar. When calculating a support obligation without using the guidelines application, round the calculated current and accrued support due to the nearest dollar.

The following sections have more information about calculating current support in these special circumstances:

- ◆ [Low-income cases](#)
- ◆ [Calculating support for children living with a nonparental caretaker](#)
- ◆ [Establishing support when the payor is a minor](#)

See also [SSI-Only Cases](#) later in this chapter.

### **Low-Income Adjustment**

Many low-income parents do not have the ability to pay child support amounts based on current child-raising costs. The Iowa Supreme Court recognized this in 2009 and added one shaded, low-income adjustment area to the Schedule of Basic Support Obligations.

The Schedule, which was updated in 2013, now includes two shaded, low-income adjustment areas: Area A and Area B.

- ◆ Area A includes NCP net monthly incomes from \$0 to \$1,150.
- ◆ Area B includes NCP net monthly incomes from \$1,151 to:
  - \$1,800 for one child
  - \$2,150 for two children
  - \$2,350 for three children
  - \$2,400 for four children
  - \$2,650 for five or more children

NCPs whose net monthly income falls within either shaded Area A or Area B receive a low-income adjustment to the support amount, which allows these parents to help support their children, yet have money left over to sustain themselves. The amount left over after paying support is known as the “self-support reserve.”

The remaining portion of the Schedule, Area C, does not involve any low-income adjustment. Area C includes NCPs whose income does not fall within either Area A or B. The Schedule shows asterisks where Area B transitions to Area C.

### **Calculating the Basic Support Obligation**

Area A: Using the parents’ combined income to calculate support in shaded Area A may reduce the payor’s income below the self-support reserve. Therefore, if an NCP’s income falls within Area A, the guidelines application always uses only the NCP’s income to calculate support. The NCP is ordered to pay the figure on the Schedule that corresponds to the NCP’s adjusted net monthly income and number of children.

Area C: In contrast, if an NCP's income falls within Area C, the application combines the parents' incomes to calculate support. The basic support obligation is the amount on the Schedule that corresponds to the parents' combined adjusted net income and number of children.

Area B: If an NCP's income falls within shaded Area B, the guidelines application performs two support calculations.

1. In the first calculation, the application uses only the NCP's adjusted net monthly income and the number of children to determine the support amount. (This is the same calculation that the application performs for an NCP whose income falls within Area A.)
2. In the second calculation, the application uses the parents' combined adjusted net income and number of children to determine the support amount. (This is the same calculation that the application performs for an NCP whose income falls within Area C.)
3. The application compares these two amounts. The basic support obligation is the lower of the two.

1. The NCP's net income is \$1,150 per month, falling within Area A on the Schedule. Use only the NCP's income to determine support. The support obligation for one child is \$120.

2. The NCP's net income is \$1,550 per month, falling within Area B on the Schedule. The CP's net income is \$4,150 per month. First, use only NCP's income to determine support. The basic support obligation for one child is \$320.

Second, use combined income to determine support. The basic support obligation for combined income of \$5,700 is \$1,072. The NCP's obligation is 27.19% of the parents' combined income. The NCP's basic support obligation for one child is  $\$1,072 \times .2719 = \$291$ .

The calculation using combined income yields a lower result than the calculation using only the NCP's income. The basic support obligation is the lower amount, \$291.

3. The NCP's net income is \$3,000 per month, falling within Area C on the Schedule. The CP's net income is \$4,150 per month. The basic support obligation for one child with combined income is \$7,150 is \$1,221. The NCP's obligation is 41.96% of the parents' combined income. Therefore, the NCP's basic support obligation is  $\$1,221 \times .4196 = \$512$ .

NOTE: The low-income adjustment does not apply in joint physical care cases. In joint physical care cases, the application uses the combined adjusted net income to calculate support, even if a parent has income within Area A or B.

### **Minimum Support Obligations**

No matter how low the parents' income, the parents are still obligated to support their children. As such, the guidelines include minimum support obligations. The lowest amount a NCP can be ordered to pay is \$30 for one child or \$50 for two or more children. A low-income adjustment in either Area A or Area B of the Schedule cannot reduce a parent's obligation below the appropriate minimum obligation.

The guidelines application will not determine a NCP's guideline support amount as below the appropriate minimum on any screen, including the EXTRAORDINARY VISITATION screen. The extraordinary visitation credit cannot reduce support below the minimum of \$30 for one child or \$50 for two or more children.

The application may calculate a joint physical care offset that is less than the minimum support obligation. The offset, however, is not a support obligation. Rather, it is a method of payment.

You may need to manually enter support below the minimum in either a basic or joint physical care case. Only do so if a court has ordered a deviation from the guidelines or if the NCP's only known source of income is SSI. See [Overriding Deviations](#).

### **Low Income Adjustment vs. Minimum Order**

The low income adjustment is not the same as a minimum order. A payor may qualify for a low-income adjustment on the Schedule of Basic Support Obligations, yet not have a minimum order for purposes of medical support.

For purposes of medical support, a NCP with a preliminary net income between \$0 and \$1,150 has a "minimum order." Whether a parent has a "minimum order" determines the medical support to be ordered under the Medical Support Table. A parent whose income falls within shaded Area B on the Schedule qualifies for a low income adjustment, and may qualify to provide medical support.

1. Ms. L is the payor and her net income is \$1,175. Ms. L qualifies for a low income adjustment for the child support obligation, but she does not qualify for a minimum order for medical support. Follow the medical support hierarchy to determine what type of medical support to seek from a parent.
2. Mr. G is the payor and his net income is \$800. Mr. G qualifies for a low income adjustment for the child support obligation, and also qualifies for a minimum order for medical support. If the payee does not have health insurance available or has public coverage for the children, seek an order for Mr. G to provide health care coverage when it becomes available at no cost to add the child rather than seeking an order for Mr. G to pay a cash medical support.

### **Establishing Support for Children Living With a Nonparental Caretaker**

**Legal reference:** 441 IAC 99.4(4)

Both parents are liable for the support of their children. Calculate a support obligation for each parent whose children live in a nonparental or caretaker home, including foster care.

Establish a support obligation separately for each parent, even if the parents are married and living together. For each calculation, assume that the parent for whom support is being calculated is the payor and the other parent is the payee.

When the location of only one parent is known, use the located parent's income to calculate support. Use the Iowa CSRU median income for a one-person family as the income to the non-located parent. Establish an order for the other parent when that parent is located.

NOTE: If a mother alleges that her children have different fathers and paternity is not established, do one guideline calculation and enter one order for each "family unit" of mother, alleged father, and child. For information on children in foster care, see [Establishing Foster Care Current Support](#).

### **Establishing Minor Payor Support**

**Legal reference:** Iowa Code sections 598.21G, 598.21B(2)"e"

If the payor on the case is a minor, consult your supervisor and office attorney regarding how to proceed with the case.

### **Income Used for Minor Custodial Payee**

When a minor payee currently receiving public assistance does not provide a completed form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, check available sources to determine income (Extended PIEX, WISE, Iowa Workforce Development (IWD), or the BCW2 screen on IABC).

If income is not listed on any of these sources, check with the IM worker. If you find \$0 wages, use \$0 as the minor payee's income.

When a minor payee is not currently receiving public assistance and has not returned the *Financial Statement* or the *Foster Care Financial Statement*, check available sources. If no wages are confirmed, use CSRU median income.

NOTE: Please review any cases in which the payee is a minor with your Unit attorney to make sure it is okay to proceed.

### **Uncovered Medical Expenses**

The Iowa Supreme Court defines uncovered medical expenses as follows:

"Uncovered medical expenses" means all medical expenses for the child not paid by insurance. In cases of joint physical care, the parents shall share all uncovered medical expenses in proportion to their respective net incomes. In all other cases, including split or divided physical care, the CP shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$800 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per year for all children shall be paid by the parents in proportion to their respective net incomes.

"Medical expenses" shall include, but 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 abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.

As a part of the guidelines, calculate uncovered medical expenses (UME) based on current net incomes of the parties involved (regardless of whether UME percentages already exist).

Always include UME percentages when you determine current or medical support under the guidelines. Do not deduct UME to arrive at net income.

The guidelines application figures the UME percentage for each party and displays the percentages on the guidelines application and on form 470-2640, *Child Support Guidelines Worksheet*, for years 2000 and later.

Although the guidelines application calculates these percentages, a number of situations add complexity to the calculation of the proper percentages. The following table addresses several of these situations:

<b>Situation:</b>	<b>Response:</b>
The payee has negative net income. The payor has positive net income. Payee net income = (-\$600.00) Payor net income = \$150.00 Combined net income = \$150.00	The guidelines application calculates the uncovered medical expense percentages using \$0 net income for the payee. This results in a 0 percent responsibility for the payee and a 100 percent responsibility for the payor. Using actual negative net income would result in assigned responsibilities in excess of 100 percent.*
The payee has positive net income. The payor has an <u>actual and verified</u> net income of \$0. Payee net income = \$750.00 Payor net income = \$0.00	The guidelines application assesses the parent with \$0 net income a 0 percent uncovered medical expense responsibility.*
Both parents have <u>actual and verified</u> net income of \$0.	The guidelines application assesses each parent a 50 percent uncovered medical expense responsibility.*

\* These percentages are relevant only when the UME exceeds \$250 per year, per child or \$800 per year, per family in a non-joint physical care case.

NOTE: The Unit does not set uncovered medical expense percentages when establishing foster care orders. Children in foster care receive Medicaid benefits that pay for UME.

### **SSI-Only Cases and Uncovered Medical Expenses**

When a parent's only known source of income is SSI, the Iowa Supreme Court guidelines indicate support must be set at zero, which includes UME. For SSI-only cases, see [Uncovered Medical Expenses \(UME\) in SSI Only Cases](#).

### **Joint Physical Care and Uncovered Medical Expenses**

In a joint physical care case, parents share all UME in proportion to their respective incomes. In contrast to a basic case, neither parent is required to pay the first \$250 in UME.

### **Caretaker Cases and Uncovered Medical Expenses**

For caretaker cases, the parents are responsible for all UME. Nonparental caretakers are not responsible for the first \$250 per year, per child or \$800 per year, per family of UME.

When a child lives with a caretaker, the Unit seeks one order against each parent. If you can get the orders at the same time, establish the UME percentages based on the parents' current net incomes. The percentages on the two orders should equal 100 percent.

When you are establishing a caretaker order against each parent, you may discover that a dissolution of marriage (DM) or other action between the parents established UME percentages. In establishing UME percentages in each caretaker order, do not use the UME percentages established in the DM or other action between the parents.

Computing UME percentages can be further complicated if one of the parents cannot be located and you cannot get both orders at the same time. The parents' net incomes may have changed by the time you establish the second order. Consider the following examples:

1. Mr. A and Ms. A divorce and leave Junior A in Grandma A's care. The Unit plans to seek two support orders. However, the Unit cannot locate Mr. A at the time it prepares and files Ms. A's order. Ms. A is ordered to pay 40 percent of the UME based on her current net income and the income the Unit assesses to Mr. A (e.g., CSRU median income, Extended PIEX, etc.).

One year later, the Unit locates Mr. A and determines that Mr. A must pay 60 percent of the UME. This is based on his current proportionate share of the parents' combined net incomes, since no change occurred in their respective incomes since the Unit completed Ms. A's order.

Use current respective net incomes to establish Mr. A's uncovered medical expense responsibility, since the total responsibility equals 100 percent.

2. Mr. B and Ms. B divorce and leave Junior B in Grandma B's care. The Unit plans to seek two support orders. However, the Unit cannot locate Ms. B at the time it prepares and files Mr. B's order. Mr. B is ordered to pay 70 percent of the UME based on his current net income and the income the Unit assesses to Ms. B (e.g., CSRU median income, Extended PIEX, etc.).

One year later, the Unit locates Ms. B and verifies her income. Using current net incomes, the Unit determines Ms. B's uncovered medical expense responsibility is 50 percent based on her proportionate share of the parents' combined net incomes.

In this situation, set Ms. B's percentage at 30 percent. If the sum of the two percentages exceeds 100 percent when you calculate the second order, set the second percentage at the amount needed to make the sum of the two percentages equal 100 percent. Do not use percentages that total more than 100 percent.

3. Mr. C and Ms. C divorce and leave Junior C in Grandma C's care. The Unit plans to seek two support orders. However, the Unit cannot locate Ms. C at the time it prepares and files Mr. C's order. Mr. C is ordered to pay 60 percent of the UME based on his current net income and the income the Unit assesses to Ms. C (e.g., CSRU median income, Extended PIEX, etc.).

One year later, the Unit locates Ms. C and verifies her income. Using current incomes, the Unit determines Ms. C's uncovered medical expense responsibility is 25 percent based on her proportionate share of the parents' combined net incomes.

In this situation, set Ms. C's percentage for uncovered medical expense at 25 percent. If the sum of the two percentages is less than 100 percent at the time you calculate the second order, use the new calculated percentage for the second payor.

If the caretaker is dissatisfied that the percentages total less than 100 percent, the caretaker can seek a modification of either court order. The Unit accepts a request to modify the court order only if all other criteria for a modification are met.

4. Mr. D and Ms. D leave Junior D in Grandma D's care. The Unit plans to seek two support orders. Mr. D returns a *Financial Statement* indicating he has \$1,600 in income. Ms. D does not return a *Financial Statement*. The Unit cannot locate any other sources of income for Ms. D and must use the CSRU median income for her.

In the first order, for purposes of computing guidelines, Mr. D is the payor with \$1,600 in income. For Ms. D, use CSRU median income for a payee.

In the second order, for purposes of computing guidelines, Ms. D is the payor, so you need to use CSRU median income for a payor. Mr. D is the payee with \$1,600 in income.

When you enter the orders against both parents, use the uncovered medical expense percentages from the guideline calculation done for the second order.

### **Effective Date**

Although enforcement of the uncovered medical expense obligation requires a medical judgment, the parents' responsibility for UME begins as of the commencement date (effective date on ICAR) of the new or modified obligation.

### **Establishing Current Support Using the Guidelines Application**

In the GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP field on the GUIDELINE AMT screen, the guidelines application displays the calculation for the guideline current support amount before adjustments for extraordinary visitation and deviations.

Case #: [ ] Docket #: [ ] Additional Docket #'s: [ ] [ ] [ ]

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name: [ ] NCP Name: [ ] Support sought for 2 children.

Prepared By	Guideline Amount - Basic Method of Child Support Computation			
		Custodial Parent	Noncustodial Parent	Combined
1 CP Income	A. Adjusted Net Monthly Income	\$1,048.80	\$1,925.22	\$2,974.02
2 NCP Income	B. Proportional Share of Income	35.27%	64.73%	100%
3 Dependents	C. Number of Children for Whom Support is Sought			2
4 Medical Support	D. Basic Support Obligation Using Only NCP's Adjusted Net Monthly Income		\$647.00	
5 QADD	E. Basic Support Obligation When Using Combined Adjusted Net Monthly Income for NCP Incomes in Area B or Area C			N/A
6 Guideline Amt	F. Each Parent's Share of the Basic Support Obligation When Using Combined Incomes	N/A	N/A	
7 Extraordinary Visitation	G. NCP's Basic Support Obligation Before Health Insurance		\$647.00	
8 Deviations	H. Allowable Children's Portion of Health Insurance Premium	N/A	N/A	
9 Accrued Support	I. Health Insurance Add On or Deduction from NCP's obligation calculated below in 1 and 2			
10 Rec Amt of Support	1. If the CP will be ordered to provide H.I.		N/A	
11 Changes in Support	2. If the NCP will be ordered to provide H.I.		N/A	
12 Comments	J. Guideline Amount of Child Support for NCP		\$647.00	
<b>Variance</b>				
	Current Obligation	\$300.00	<input type="checkbox"/> Use Current Obligation as Recommended Amount of Support	
	New Guideline Amount	\$647.00		
	Variance	53.63%		

In a calculation for review and adjustment or administrative modification, in the NEW GUIDELINE AMOUNT field, the guidelines application displays the calculation for the guideline current support amount before deviations, but after adjustments for extraordinary visitation, if applicable. Refer to [Calculating Extraordinary Visitation](#) and [Deviating From the Guidelines](#).

The screen print (above) shows a modification (REVIEW or ADMOD) scenario with two children. This screen looks and operates the same for non-foster care cases and foster care cases.

## **GUIDELINE AMT Screen**

### **Basic Method of Child Support Computation**

The GUIDELINE AMT screen is modeled after the Basic Method of Child Support Computation grid, which is incorporated into the guidelines rules. The guidelines application displays three columns: one for the CP, one for the NCP, and one showing the parents' combined information. This screen is a view-only screen. The guidelines application displays information in these fields for non-joint physical care cases:

- ◆ **A. ADJUSTED NET MONTHLY INCOME:** The guidelines application displays the adjusted net monthly income for the payor and the payee from each INCOME screen. The guidelines application also displays the parents' combined adjusted net monthly income.

- ◆ **B. PROPORTIONAL SHARE OF INCOME:** The guidelines application displays each parent's proportional share of the combined income. The guidelines application uses the following formula to calculate each parent's share:

$$\frac{\text{NCP's Adjusted Net Monthly Income} + \text{CP's Adjusted Net Monthly Income}}{\text{NCP's or CP's Adjusted Net Monthly Income}}$$

- ◆ **C. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The guidelines application displays the number of children included in the calculation. This figure is carried over from the DEPENDENTS screen.
- ◆ **D. BASIC SUPPORT OBLIGATION USING ONLY NCP'S ADJUSTED NET MONTHLY INCOME:** For an NCP whose income is in either Area A or Area B of the Schedule, the application uses the NCP's income displayed on Line A, ADJUSTED NET MONTHLY INCOME, to find the support obligation amount on the Schedule. The amount from the Schedule displays in this field. If the NCP's adjusted net monthly income is in Area C, "N/A" displays here.
- ◆ **E. BASIC SUPPORT OBLIGATION WHEN USING COMBINED ADJUSTED NET MONTHLY INCOME FOR NCP INCOMES IN AREA B OR AREA C:** If the NCP's adjusted net monthly income is in Area B or Area C of the Schedule, the application uses the parents' combined income displayed on Line A, ADJUSTED NET MONTHLY INCOME, to find the support obligation amount on the Schedule. The amount from the Schedule displays in this field. If the NCP's adjusted net monthly income is in Area A, the phrase "low income adjustment" displays here.
- ◆ **F. EACH PARENT'S SHARE OF THE BASIC SUPPORT OBLIGATION WHEN USING COMBINED INCOMES:** For cases in which the application performs a Line E calculation, Line F shows each parent's prorated support obligation. The application displays the results of multiplying each parent's Line B by Line E. When the NCP's adjusted net monthly income is in Area A, the phrase "low income adjustment" displays.
- ◆ **G. NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE:** This field shows the NCP's support obligation before any adjustment for health insurance.
  - If the NCP's adjusted net monthly income is in Area A, the application displays the amount in Line D.
  - If the NCP's adjusted net monthly income is in Area B, the application displays the amount from Line D or the NCP's Line F, whichever is lower.

- If the NCP's adjusted net monthly income is in Area C, the amount from the NCP's Line F displays here.
- ◆ **H. ALLOWABLE CHILD(REN)'S PORTION OF HEALTH INSURANCE PREMIUM:** This field displays the cost to the parent of the child's health insurance premium. The amount is carried over from the FAMILY LESS SINGLE PREMIUM AMOUNT field on the MEDICAL SUPPORT screen.
  - If you select the NCP HEALTH INSURANCE box on the MEDICAL SUPPORT screen, the cost appears in the NCP's Line H.
  - If you select the CP HEALTH INSURANCE box on the MEDICAL SUPPORT screen, the cost appears in the CP's Line H.
  - If you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT COURT HEARING, "N/A" displays for each parent.
  - If NCP's adjusted net monthly income is in Area A, "N/A" displays for each parent.
- ◆ **I. HEALTH INSURANCE ADD ON OR DEDUCTION FROM NCP'S OBLIGATION CALCULATED BELOW IN 1 AND 2:**
  - **1. IF THE CP WILL BE ORDERED TO PROVIDE H.I.:** When the CP is ordered to provide health insurance, the NCP's share of the health insurance amount is added to the support amount. This step makes both parents responsible for sharing the cost of the health insurance. This field shows the health insurance add-on to the NCP's obligation.

After you select CP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application displays the result of multiplying the CP's Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the NCP's Line B, PROPORTIONAL SHARE OF INCOME.

To reflect that the amount is an add-on, the result displays with a plus "+" sign in front of it.

Mr. Q is the payor and Ms. Q is the payee. Ms. Q has accessible health insurance that is reasonable in cost. Mr. Q does not have health insurance that is reasonable in cost. After entering the family and single health insurance premium amounts, select CP HEALTH INSURANCE on the MEDICAL SUPPORT screen. The guidelines application calculates the following:

Ms. Q's cost of children's health insurance premium displayed on Line H: \$100

Mr. Q's proportional share of income displayed on Line B: 60 percent  
 $\$100 \times 60\% = \$60$

The guidelines application enters \$60 in Line I.1 to indicate \$60 will be added on to the payor's basic support amount.

- **2. IF THE NCP WILL BE ORDERED TO PROVIDE H.I.:** When the NCP is ordered to provide health insurance, the CP's share of the health insurance amount is deducted from the NCP's support amount. This step makes both parents responsible for sharing the cost of the health insurance. This field shows the health insurance deduction from the NCP's obligation.

After you select NCP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application displays the result of multiplying the NCP's Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the CP's Line B, PROPORTIONAL SHARE OF INCOME.

To reflect that the amount is a deduction, the result displays with a minus "-" sign in front of it.

Mr. E is the payor and Ms. T is the payee. Ms. T does not have accessible or reasonably-cost health insurance. You determine that Mr. E has accessible health insurance that is reasonable in cost. Select NCP HEALTH INSURANCE on the MEDICAL SUPPORT screen. The guidelines application calculates the following:

Mr. E's allowable children's portion of health insurance premium displayed on Line H: \$100

Ms. T's proportional share of income displayed on Line B: 40 percent  
 $\$100 \times 40\% = \$40$

The guidelines application enters \$40 in Line I.2 to indicate \$40 will be deducted from the payor's basic support amount.

For Lines I.1 and I.2, if the NCP's adjusted net monthly income is in shaded Area A, "N/A" displays for each parent. Nothing displays in either line if you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT HEARING.

- ◆ **J. GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP:** This field displays the total guideline amount of child support for the NCP. The amount displayed is Line G, NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE, plus any add-on or minus any deduction in Line I.1 or I.2.
  - If you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT COURT HEARING on the MEDICAL screen, the amount from Line G displays.
  - The amount from Line G also displays if the NCP's adjusted net monthly income is in Area A.
  - If a judge, at a hearing, orders both parents to provide health insurance, the application follows court rules and adds Line G plus Line I.1 minus Line I.2.
- ◆ **VARIANCE:** The guidelines application displays the VARIANCE fields only if you have indicated the case is a modification case (either on the ICAR GUIDELINE screen or on the guidelines application's CREATE NEW AD-HOC SCENARIO dialog box).

Use the existing obligation amount as the recommended amount of support in review and adjustment actions where the 20 percent variance threshold has not been met. The guidelines application computes the variance between the existing child support amount and the guideline amount by using the following formula:

$$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$$

- ◆ **CURRENT OBLIGATION:** The guidelines application displays the amount of the existing support obligations.
  - In cases downloaded from ICAR, the guidelines application displays the obligation amount stored in ICAR in this field. ICAR downloads the first obligation listed on the OBLIG screen. Change the downloaded amount in the CURRENT OBLIGATION field if it is from a different obligation than the one you are currently reviewing.

- In ad-hoc cases, the guidelines application displays the current obligation amount entered in the CREATE NEW AD-HOC SCENARIO dialog box.
- You may enter a new amount up to \$9,999,999.99.
- ◆ **NEW GUIDELINE AMOUNT:** The guidelines application displays the child support amount before deviations. In cases without extraordinary visitation, this figure matches the GUIDELINE AMOUNT OF CHILD SUPPORT field. In cases with extraordinary visitation, this figure matches the GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION) field on the EXTRAORDINARY VISITATION screen.
- ◆ **VARIANCE:** The guidelines application displays the percentage variance between the current obligation and the new guideline dollar amount before deviations but after extraordinary visitation, if applicable. When the payor is entitled to the extraordinary visitation credit, this credit is used before determining the 20 percent variance. The percentage variance is computed using the following formula:

$$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$$

For court-ordered joint physical care cases, the guidelines application calculates the variance between the NCP's current obligation prior to offset and the NCP's new amount prior to offset. This is the person designated as the NCP on the guidelines application, not necessarily the person who ends up being "payor" of the offset amount.

You need to manually calculate the CP's variance (the person designated as CP on the guidelines application; both parents are CPs in court-ordered joint physical care cases). Continue with the review if the calculation for either party meets the 20 percent variance criteria. If neither calculation meets the 20 percent variance criteria, end the review. Add a comment to the guideline worksheet explaining your calculations.

If you don't have the individual obligations from the prior order but do have the offset amount, manually calculate the variance, using the current offset amount and the new offset amount. Add a comment to the guidelines worksheet explaining this is what you did.

NOTE: If the order does not include medical support provisions, the variance does not apply. Adjust the order according to the new guidelines amount and order medical support.

- ◆ **USE CURRENT OBLIGATION AS RECOMMENDED AMOUNT OF SUPPORT:** Use this check box to override the recommended amount of current support with the current (old) obligation amount.

Check this box when you have found it inappropriate to pursue the modification because the variance between the new guideline dollar amount and the current obligation is 20 percent or less, and other criteria are not met (such as the need to add medical support).

### **Joint Physical Care Method of Child Support Computation**

The child support guidelines indicate that support must be calculated differently if there is a court order for joint physical care or equally shared physical care. The GUIDELINE AMT screen for these types of calculations is modeled after the Joint (Equally Shared) Physical Care Method of Child Support Computation grid in the child support guidelines. When the court orders joint physical care, select the JOINT PHYSICAL CARE box in the heading section of the guidelines application.

Case #: _____ Docket #: _____ Additional Docket #s: _____				
Guideline Year: 2018				
<input type="radio"/> Child Support <input type="radio"/> Foster Care <input checked="" type="checkbox"/> Current <input type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical <input checked="" type="checkbox"/> Joint Physical Care				
CP Name: _____		NCP Name: _____ Support sought for 4 children.		
Prepared By	<b>Guideline Amount - Joint Physical Care Method of Child Support Computation</b>			
1 CP Income		Custodial Parent	Noncustodial Parent	Combined
2 NCP Income	A. Adjusted Net Monthly Income	\$1,871.39	\$2,515.47	\$4,386.86
3 Dependents	B. Proportional Share of Income	42.66%	57.34%	100%
4 Medical Support	C. Number of Children for Whom Support is Sought			4
5 QADD	D. Basic Support Obligation Before Health Insurance			\$1,802.00
6 Guideline Amt	E. Each Parent's Basic Primary Care Amount Before Health Insurance (multiply line B by line D for each parent)	\$768.73	\$1,033.27	
7 Deviations	F. Each Parent's Share of Joint Physical Support	\$1,153.10	\$1,549.91	
8 Rec Amt of Support	G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance	\$576.55	\$774.96	
9 Changes in Support	H. Allowable Children's Portion of Health Insurance Premium	\$72.00	\$25.00	
10 Comments	I. Health Insurance Add-On to each Parent's Obligation calculated below in 1 and 2			
	1. If CP 1 will be ordered to provide H.I.			+ \$41.28
	2. If CP 2 will be ordered to provide H.I.	+ \$10.67		
	J. Guideline Amount of Child Support	\$587.22	\$816.24	
	K. Net Amount of Child Support for Joint Physical Care After Offset	\$0.00	\$229.02	
	<b>Variance</b>			
	Current Obligation	\$500.00		<input type="checkbox"/> Use Current Obligation as Recommended Amount of Support
	New Guideline Amount	\$816.24		
	Variance	38.74%		

This screen includes three columns; one for the CP, one for the NCP, and one showing the parents' combined information. The GUIDELINE AMT screen is a view-only screen. This screen displays the following information:

- ◆ **A. ADJUSTED NET MONTHLY INCOME:** The guidelines application displays the adjusted net monthly income for the payor and the payee from each INCOME screen. The guidelines application also displays the parent's combined adjusted net monthly income.

- ◆ **B. PROPORTIONAL SHARE OF INCOME:** The guidelines application displays each parent's proportional share of the combined income. The guidelines application uses the following formula to calculate each parent's share:

$$\frac{\text{NCP's Adjusted Net Monthly Income} + \text{CP's Adjusted Net Monthly Income}}{\text{NCP's or CP's Adjusted Net Monthly Income}}$$

- ◆ **C. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The guidelines application displays the number of children included in the calculation. This figure is carried over from the DEPENDENTS screen.
- ◆ **D. BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE:** The guidelines application displays the basic support obligation amount from the Schedule of Basic Support Obligations. The guidelines application uses the combined income from Line A, ADJUSTED NET MONTHLY INCOME, to find the amount on the Schedule. The guidelines application uses combined income because 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:** The guidelines application displays each parent's share of the basic obligation amount before health insurance is added to the amount. To figure this amount, the guidelines application multiplies Line B, PROPORTIONAL SHARE OF INCOME by Line D, BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE.
- ◆ **F. EACH PARENT'S SHARE OF JOINT PHYSICAL SUPPORT:** The guidelines application multiplies the amount in Line E, EACH PARENT'S BASIC PRIMARY CARE AMOUNT BEFORE HEALTH INSURANCE, 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:** The guidelines application multiplies the amount in Line F, EACH PARENT'S SHARE OF JOINT PHYSICAL CARE SUPPORT, by .5 for each parent to account for 50 percent of time spent with each parent.
- ◆ **H. ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM:** The guidelines application displays the amount from the FAMILY LESS SINGLE PREMIUM AMOUNT field on the MEDICAL SUPPORT screen when you select CP or NCP HEALTH INSURANCE on the MEDICAL SUPPORT screen. The health insurance adjustment does not apply if either parent's net income on Line A, ADJUSTED NET MONTHLY INCOME, falls within the low-income (shaded) area of the Schedule of Basic Support Obligations.

◆ **I. HEALTH INSURANCE ADD-ON TO EACH PARENT'S OBLIGATION CALCULATED BELOW IN 1 AND 2:**

The MEDICAL screen refers to the parents as "custodial parent" or "CP" and "noncustodial parent" or "NCP," even in a joint physical care case, when there are actually two CPs. In contrast, the GUIDELINE AMT screen's Line I recognizes that there are two CPs and refers to them as "CP 1" and "CP 2."

In Line I.1, CP is the same person as the "custodial parent" or "CP" on the MEDICAL screen. In Line I.2, CP 2 is the same person as the "noncustodial parent" or "NCP" on the MEDICAL screen.

- **1. IF CP 1 WILL BE ORDERED TO PROVIDE H.I.:** If CP 1 (CP on the MEDICAL screen) is ordered to provide health insurance, this field shows a health insurance add-on to the obligation of the other parent, CP 2.

After you select CP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application multiplies the CP's (CP 1's) Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the NCP's (CP 2's) Line B, PROPORTIONAL SHARE OF INCOME.

The result displays in the NCP's (CP 2's) Line I.1 column. To reflect that the amount is an add-on, the amount displays with a plus "+" sign in front of it.

- **2. IF CP 2 WILL BE ORDERED TO PROVIDE H.I.:** If CP 2 (NCP on the MEDICAL screen) is ordered to provide health insurance, this field shows a health insurance add-on to the obligation of the other parent, CP 1.

After you select NCP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application multiplies the NCP's (CP 2's) Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the CP's (CP 1's) Line B, PROPORTIONAL SHARE OF INCOME.

The result displays in the CP's (CP 1's) Line I.2 column. To reflect that the amount is an add-on, the amount displays with a plus "+" sign in front of it.

- ◆ **J. GUIDELINE AMOUNT OF CHILD SUPPORT:** This field shows the total guideline amount of child support for each parent. The amount displayed is Line G, plus the add-on, if any, in Line I.

- ◆ **K. NET AMOUNT OF CHILD SUPPORT FOR JOINT PHYSICAL SUPPORT AFTER OFFSET:** The guidelines application displays the amount each parent should pay after the guideline amounts of support are offset. The guidelines application subtracts the smaller amount on Line J, GUIDELINE AMOUNT OF CHILD SUPPORT, from the larger amount on Line J. The guidelines application does not round this amount.

NOTE: The Unit seeks an order for the parent with the larger amount on Line L, GUIDELINE AMOUNT OF CHILD SUPPORT, to pay the other parent the difference as a method of payment. The obligation amounts revert to Line L if FIP is paid out.

### **Extraordinary Visitation Adjustment**

**Legal reference:** 441 IAC 99.4(5)

The Iowa Child Support Guidelines allow the payor a credit for court-ordered extraordinary visitation (EV) as follows:

“If the noncustodial parent’s court-ordered visitation exceeds 127 days per year, the noncustodial parent shall receive a credit to the noncustodial parent’s share of the basic support obligation in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, ‘days’ means overnights spent caring for the child. Failure to exercise court-ordered visitation may be a basis for modification. The extraordinary visitation credit shall not reduce support below \$30 for one child or below \$50 for two or more children.”

As indicated in the guidelines, the payor shall receive the appropriate credit when the court-ordered visitation meets the threshold of days. The payor is not required to exercise visitation to receive the credit in the guideline calculation. The Unit is not required to verify that the payor exercises visitation.

### **Shared Physical Care and Extraordinary Visitation**

When the parents equally share physical care (the children spend half of their time with each parent), both have the right and responsibility to maintain a home and provide routine care for the minor child. The Iowa Child Support Guidelines prohibit an extraordinary visitation credit when the court orders equally shared physical care.

Review the court order to determine if equally shared physical care is ordered. The order does not have to contain the words "equally shared physical care." Other examples may include, but are not limited to, "joint physical care," or "shared placement." See [Shared or Split Physical Care](#).

### **Identifying Extraordinary Visitation (EV)**

Form 470-0204, *Financial Statement*, and form 470-2870, *Foster Care Financial Statement*, request information regarding extraordinary visitation; however, if you already have a copy of a court order that meets the criteria for extraordinary visitation, give the credit, even if the payor does not request it.

Here's how to identify entitlement to the extraordinary visitation credit:

- ◆ The payor must have an order for visitation that adds up to 128 overnights or more per year. The order does not have to contain the words "extraordinary visitation."
- ◆ The order must have language you can use to figure a specific number of overnights.

The order says the payor has visitation:

- ◆ Every other weekend (two overnights),
- ◆ Seven days during Christmas break (six overnights),
- ◆ Mother's Day (one overnight), and
- ◆ Ten weeks in the summer (69 overnights):

$$(26 \times 2) + 6 + 1 + [(7 \times 9) + 6] = 128 \text{ overnights}$$

- ◆ Do not count time spent in “custody” as visitation; custody is not the same as visitation. If the order addresses visitation, count only the overnights with the payor when the child is in the custody of the other parent.

A parent picks the child up at 9:00 AM Saturday morning and returns the child at 9:00 PM Sunday evening. This visit constitutes one overnight and, therefore, is counted as one “day” towards extraordinary visitation.

- ◆ Do not count overnights if the court ordered equally shared physical care of the child; in this case, the extraordinary visitation credit cannot be given.
- ◆ If, during a modification, the payor in the original order pays no child support during three months of continuous visitation, only apply the EV credit if the EV criteria are met during the remaining nine months of the year.

The following table has examples of how to tally days to determine if an order contains sufficient visitation to qualify for the extraordinary visitation credit:

Visitation in Order	Number of Overnights	Does it qualify for EV?
1. Every other weekend	$2 \times 26 = 52$ 5 PM Friday – 5 PM Sunday	No. Must be 128 overnights minimum.
2. Every other weekend Six weeks in summer Father’s Day (overnight) Three overnights during Christmas break	$46 + [(5 \times 7) + 6] + 1 + 3 = 91$ ◆ 5 PM Friday – 5 PM Sunday (excluding every other weekend in summer) = 46 ◆ Overnights 7 days a week for 5 weeks and 6 overnights in the last week = $[(5 \times 7) + 6]$ ◆ 9 AM – 9 AM over Father’s Day = 1 ◆ 9 AM Dec. 24th – 9 PM Dec. 27th = 3	No. Must be 128 overnights minimum.

Visitation in Order	Number of Overnights	Does it qualify for EV?
3. Every other weekend Ten weeks in the summer	$42 + [(7 \times 9) + 6] = 111$ ♦ 5 PM Friday – 5 PM Sunday (excluding every other weekend in summer) = 42 ♦ Overnights 7 days a week for 9 weeks and 6 overnights in the last week = $[(7 \times 9) + 6]$	No. Must be 128 overnights minimum.
4. Every other week	$7 \times 26 = 182$ 7 overnights a week for 26 weeks	Yes
5. Three months of continuous visitation (with no support due from payor) Every other weekend in the remaining nine months of the year*	$(52 - 12) \times 2 = 80$ 5 PM Friday – 5 PM Sunday (only 9 months of the year) = 80	No, count only 80 overnights since no support is due during the three months of continuous visitation. Must be 128 overnights minimum.
6. Same as Example 5, but the payor makes child support payments each month, even during continuous visitation	$92 + 80 = 172$ ♦ Each overnight in May, June, and July = 92 ♦ 5 PM Friday – 5 PM Sunday (9 months of the year) = 80	Yes, 172 overnights meet the minimum threshold to qualify for the EV credit.

\* If the payor requests a 12-month payment schedule instead of the nine-month schedule to take advantage of the extraordinary visitation credit, inform the payor that the Unit does not administratively change the terms of the original order. The payor may request a court hearing to challenge this decision or seek private counsel.

### **Challenge of Extraordinary Visitation**

The extraordinary visitation provisions of an order may cause one party to challenge modification of the order and request a court hearing. The court may:

- ◆ Deviate from the guidelines and not apply the extraordinary visitation credit when visitation is not exercised.
- ◆ Decide to alter existing visitation provisions in other orders when the payor is not exercising court-ordered visitation. If this occurs, the local office attorney should request that the court enter a separate visitation order, as the local office does not have the authority to address visitation in its orders. The Unit can then proceed simultaneously with an order to address the child support issues.

### **Multiple Extraordinary Visitation Schedules**

In rare situations, children may have different visitation schedules requiring different extraordinary visitation provisions on the guidelines worksheet. However, the guidelines application does not allow for this situation. Although this may be rare, use the DEVIATION screen in the guidelines application to make the worksheet address this accurately. Follow these steps:

1. Do **not** make any entries on the EXTRAORDINARY VISITATION screen of the guidelines application.
2. Manually figure the NCP's share of the basic support obligation by multiplying Line G, NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE, by the NCP's proportional share of income in Line B, PROPORTIONAL SHARE OF INCOME, on the GUIDELINE AMT screen.
3. Divide the NCP's share of the basic support obligation amount equally by the number of children.
4. Apply the extraordinary visitation credit to each basic support obligation amount, as appropriate.
5. Add the amounts together for one extraordinary visitation adjustment total.
6. Subtract that amount from the guideline amount of support found in Line J, GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP, on the GUIDELINE AMT screen. This is the NCP's guideline amount of current child support.

7. On the DEVIATIONS screen, select the OVERRIDE and ITEMIZED fields in the DEVIATION box and click the ADD DEVIATION button.
8. Select the "Amount of support deviated based on...." deviation.
9. Enter "multiple extraordinary visitation schedules" as the user-entered text portion of the deviation.
10. Enter the guideline amount of current child support in the SUPPORT AMOUNT field on the DEVIATIONS screen of the guidelines application.

Two children:

Child 1 130 overnights per year (15 percent EV credit)  
Child 2 78 overnights per year (no EV credit)

NCP's share of the basic support obligation according to guidelines for two children is \$736.

Each child's portion is \$368. Apply the extraordinary visitation credit.

Child 1	\$	55.20	(\$368 x 15%)
Child 2	+	<u>0.00</u>	
	\$	55.20	Total EV adjustment

**The guideline amount of child support in Line J is \$736.**

\$	736.00	
-	<u>55.20</u>	Total EV adjustment
\$	680.80	Guideline amount of current support

NOTE: Perform this calculation only if the orders specifically state different visitation schedules for each child. Follow the same steps even when a low-income adjustment applies.

### **QADD and Extraordinary Visitation**

A payor may qualify for both the QADD deduction and the EV credit. Allow the QADD deduction for other children for whom the parent is legally responsible. Use the EV credit for children for whom support is sought, as long as the court has not ordered equally shared physical care for the child.

### **Calculating Extraordinary Visitation**

Use the EXTRAORDINARY VISITATION screen to calculate the extraordinary visitation credit to the guideline child support amount.

Home		Help		Print Preview		Save		Save as																			
(Needs Saved)																											
Case #:	<input type="text"/>	Docket #:	<input type="text"/>	Additional Docket #s:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																		
Guideline Year:	2018	<input checked="" type="radio"/> Child Support <input type="radio"/> Foster Care		<input checked="" type="checkbox"/> Current	<input checked="" type="checkbox"/> Accrued	<input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care																				
CP Name:	<input type="text"/>	NCP Name:	<input type="text"/>	Support sought for 1 child.																							
<ul style="list-style-type: none"> <li>1 Prepared By</li> <li>2 CP Income</li> <li>3 NCP Income</li> <li>4 Dependents</li> <li>5 Medical Support</li> <li>6 QADD</li> <li>7 Guideline Amt</li> <li><b>8 Extraordinary Visitation</b></li> <li>9 Deviations</li> <li>A Accrued Support</li> <li>B Rec Amt of Support</li> <li>C Changes in Support</li> <li>D Comments</li> </ul>	<table border="1"> <thead> <tr> <th colspan="3">Extraordinary Visitation Credit</th> </tr> </thead> <tbody> <tr> <td>K.</td> <td>NCP's Basic Support Obligation Before Health Insurance</td> <td style="text-align: right;">\$459.23</td> </tr> <tr> <td>L.</td> <td>Number of Court-Ordered Visitation Overnights with NCP</td> <td style="text-align: right;"><input type="text" value="129"/></td> </tr> <tr> <td>M.</td> <td>Extraordinary Visitation Credit Percentage</td> <td style="text-align: right;">15.00%</td> </tr> <tr> <td>N.</td> <td>Extraordinary Visitation Credit</td> <td style="text-align: right;">\$68.88</td> </tr> <tr> <td>O.</td> <td>Guideline Amount of Child Support (After Credit for Extraordinary Visitation)</td> <td style="text-align: right;">\$342.62</td> </tr> </tbody> </table>									Extraordinary Visitation Credit			K.	NCP's Basic Support Obligation Before Health Insurance	\$459.23	L.	Number of Court-Ordered Visitation Overnights with NCP	<input type="text" value="129"/>	M.	Extraordinary Visitation Credit Percentage	15.00%	N.	Extraordinary Visitation Credit	\$68.88	O.	Guideline Amount of Child Support (After Credit for Extraordinary Visitation)	\$342.62
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The guidelines application uses the data entered on this screen to recalculate the credit if you later enter deviations. Additionally, the guidelines application uses the data from this screen to calculate changes in the child support obligation as children emancipate and displays them on the CHANGES IN SUPPORT screen.

To calculate the extraordinary visitation credit, complete the following fields, as appropriate.

- ◆ **K. NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE:** The guidelines application displays the child support amount before adjustments for health insurance and deviations. The guidelines application enters the amount from Line G, NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE, from the GUIDELINE AMT screen.
- ◆ **L. NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS WITH THE NCP:** Enter the number of overnight visits the court ordered between the payor and child (a number between 128 and 365, inclusive). If you enter a number of 182 or higher, but less than 365, the guidelines application displays this edit message:

"IF THE COURT ORDERED EQUALLY SHARED PHYSICAL CARE,  
 EXTRAORDINARY VISITATION CREDIT IS NOT ALLOWED."

- If the court did not order equally shared physical care, click the ok button and continue with the calculation.
- If the court ordered equally shared physical care, click the ok button and do not give the payor the extraordinary visitation credit.

See [Shared or Split Physical Care](#).

- ◆ **M. EXTRAORDINARY VISITATION CREDIT PERCENTAGE:** The guidelines application determines the appropriate percentage to be used in the extraordinary visitation credit calculation and displays that percentage here. This percentage is based on your entry in the NUMBER OF COURT-ORDERED VISITATION OVERNIGHTS WITH NCP field.

The guidelines application uses this percentage when recalculating support due to deviations you enter and also when calculating changes in the amount of support as each child is no longer entitled to support.

The following table shows the percentages used:

Number of Overnight Visits	Adjustment Percentage
128 – 147	15%
148 – 166	20%
167 – 365	25%

- ◆ **N. EXTRAORDINARY VISITATION CREDIT:** The guidelines application displays the dollar amount of the extraordinary visitation credit. It is the amount in Line K, NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE field, multiplied by the amount in Line M, EXTRAORDINARY VISITATION CREDIT PERCENTAGE field.
- ◆ **O. GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION):** The guidelines application displays the guideline amount of child support, less the extraordinary visitation adjustment, here. In modification cases, the guidelines application displays this amount in the new guideline dollar amount field in the variance section of the GUIDELINE AMT screen.

If you do not override the recommended amount of support with the current obligation amount (applicable in modification cases only), and you do not enter any deviations, this becomes the recommended amount of current support on the REC AMT OF SUPPORT screen.

### **Establishing Foster Care Current Support**

**Legal reference:** 441 IAC 99.4(4), 99.5(4)

The recommended amount of support for children in foster care is the lower of the following amounts:

- ◆ The guideline amount of child support for the number of children in foster care for whom support is sought by allowing all applicable deductions to gross monthly income. See [Establishing Current Support](#) and [Deductions](#).
- ◆ The calculation of the support obligation for the number of children in foster care for whom support is sought plus the number of children for whom the parent has a legal obligation.

Allow all applicable deductions to gross monthly income, but limit the QADD to dependents residing in the home for whom the parent has a legal obligation.

The guidelines application divides the guidelines child support amount by the total number of children, those in foster care and in the home, and then multiplies that amount by the number of children in foster care to arrive at the foster care support obligation of the parent. See [Calculating Current Support in Foster Care Cases](#).

Since children may enter or leave foster care at any time during the month, the Unit has the authority to enter weekly or monthly current support frequencies.

### **Foster Care Deviations**

**Legal reference:** 441 IAC 99.5(4)

There are several deviations that are specific to calculation of support for a child in foster care. These include 30 percent deviation, cost of care deviation, MR cap deviation, and additional dependents deviation.

These deviations are explained in the following sections:

- ◆ [Foster Care 30 Percent Deviation](#)
- ◆ [Foster Care – Payor Has Additional Dependents](#)

### **Foster Care 30 Percent Deviation**

In a foster care case, the Unit deviates from the guidelines by applying a 30 percent flat-rate income reduction for parents who provide financial documentation. The flat-rate deviation covers expenses under the case permanency plan and financial hardship allowances.

If the parent does not turn in financial documentation, the parent does not qualify for the 30 percent deviation. Do not apply the 30 percent deviation when the parent provides form 470-2870, *Foster Care Financial Statement*, with \$0 income.

Enter this deviation on the FOSTER CARE screen. Refer to [Calculating Current Support in Foster Care Cases](#).

### **Foster Care - Payor Has Additional Dependents**

**Legal reference:** 441 IAC 99.5(4)

The additional dependents deviation is applied when the payor has resident QADDs (less any non-resident QADDs) in addition to the children in foster care, and you calculate support using the total number of the payor's children. Enter this deviation on the FOSTER CARE screen. Refer to [Calculating Current Support in Foster Care Cases](#).

On the FOSTER CARE screen, the guidelines application displays:

- ◆ "2" in the CHILDREN IN FOSTER CARE field for the children for whom you are seeking support under this order (from the DEPENDENTS screen).
- ◆ "3" in the TOTAL # NCP QADDs field for the children for whom the payor has legal responsibility (from the QADD screen). Two of these QADDs reside with the payor, and one of these QADDs does not reside with the payor.

Enter "1" in the NCP QADD NON-RESIDENT CHILDREN field for the QADD child who does not reside with the payor.

The guidelines application displays "4" (2 + 3 - 1) in the # CHILDREN ON SCHEDULE field to indicate the number of children used to calculate the foster care support obligation.

### **Calculating Current Support in Foster Care Cases**

Both the additional dependents and 30 percent deviations are given on the FOSTER CARE screen.

Guideline Year: 2018	<input type="radio"/> Child Support <input checked="" type="radio"/> Foster Care	<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care																																																								
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The screen print shows a scenario where both the additional dependents and 30 percent deviation options are applied. They do not have to be used together; either one may be used separately. Refer to [Foster Care Deviations](#).

When the amount in the FOSTER CARE SUPPORT OBLIGATION field on the FOSTER CARE screen is lower than the child support amount calculated on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen, the amount in the FOSTER CARE SUPPORT OBLIGATION field becomes the recommended amount of current support shown on the REC AMT OF SUPPORT screen.

The guidelines application also automatically displays the appropriate foster care deviation descriptions on the DEVIATIONS screen. Refer to [Automatic Foster Care Deviations](#).

The guidelines application automatically displays the multiple children for the additional dependents deviation whenever you designate QADDs for the NCP on the QADD screen. The 30 percent deviation calculates when you check the USE 30%? check box.

If the amount on the FOSTER CARE screen equals the amount calculated on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen, the guidelines application uses the amount calculated on the respective screen as the recommended amount of support rather than the amount on the FOSTER CARE screen.

The guidelines application does not automatically display any foster care deviations on the DEVIATIONS screen, even if these deviations were given on the FOSTER CARE screen.

To calculate a foster care support amount using the options on the FOSTER CARE screen, complete the fields, as applicable.

### **FOSTER CARE Screen**

#### **Calculate Number of Children and Net Income**

First the guidelines application calculates the correct number of children and the NCP's net deviated income:

◆ **CHILDREN IN FOSTER CARE:** The guidelines application displays the number of foster care children included in the calculation. This figure comes from the number of children included on the DEPENDENTS screen.

**PLUS TOTAL # NCP QADDs:** The guidelines application displays the number of additional dependents attributed to the payor on the QADD screen.

**MINUS NCP QADD NON-RESIDENT CHILDREN:** Enter the number of QADDs who do not reside with the payor. Enter a number up to 15 or select a number using the drop down arrow.

**EQUALS # CHILDREN ON SCHEDULE:** The number in this field shows the number of children the guidelines application uses to calculate the foster care child support amount.

The number displayed equals number of CHILDREN IN FOSTER CARE plus TOTAL # NCP QADDS minus NCP QADD NON-RESIDENT CHILDREN. However, if that figure is greater than five, the guidelines application displays "5" in this field because the child support guidelines do not provide support amounts for more than five children.

- ◆ **NCP ADJUSTED NET INCOME:** The guidelines application displays the payor's adjusted net income from the NCP INCOME screen.

**MINUS 30% DEVIATION (USE 30%?):** When you check the USE 30%? box, the guidelines application calculates the dollar amount of the income reduction (.30 times the payor's net income) and displays it here. Check this box to indicate that the payor qualifies for the 30 percent deviation.

**EQUALS NET DEVIATED INCOME:** The guidelines application displays the payor's net income or the payor's net income less the 30 percent deviation.

### **Calculate the Guideline Amount of Support**

Next the guidelines application calculates the guideline amount of child support using the NCP's net deviated income and additional dependents.

- ◆ **A. ADJUSTED NET MONTHLY INCOME:** The guidelines application displays the CP's adjusted net monthly income from the CP INCOME screen, and the NCP's net deviated income from the previous field on this screen.
- ◆ **B. PROPORTIONAL SHARE OF INCOME:** The guidelines application displays each parent's proportional share of the combined income. The guidelines application uses the following formula to calculate each parent's share:

$$\frac{\text{NCP's Adj. Net Monthly Income} + \text{CP's Adj. Net Monthly Income}}{\text{NCP's or CP's Adjusted Net Monthly Income}}$$

- ◆ **C. NUMBER OF CHILDREN FOR WHOM SUPPORT IS SOUGHT:** The guidelines application displays the total number of foster care children and the payor's additional resident dependents minus the number of non-resident children.

- ◆ **D. BASIC SUPPORT OBLIGATION USING ONLY NCP'S ADJUSTED NET MONTHLY INCOME:** For an NCP whose income is in either Area A or Area B of the Schedule, the application uses the NCP's income displayed on Line A, ADJUSTED NET MONTHLY INCOME, to find the support obligation amount on the Schedule. The amount from the Schedule displays in this field. If the parent's adjusted net monthly income is in Area C, "N/A" displays here.
- ◆ **E. BASIC SUPPORT OBLIGATION WHEN USING COMBINED ADJUSTED NET MONTHLY INCOME FOR NCP INCOMES IN AREA B OR AREA C:** If the parent for whom you are calculating a support obligation has adjusted net monthly income in Area B or Area C of the Schedule, the application uses the parents' combined income displayed on Line A, ADJUSTED NET MONTHLY INCOME, to find the support obligation amount on the Schedule. The amount from the Schedule displays in this field. If the parent's adjusted net monthly income is in Area A, the phrase "low income adjustment" displays here.
- ◆ **F. EACH PARENT'S SHARE OF THE BASIC SUPPORT OBLIGATION WHEN USING COMBINED INCOMES:** For cases in which the application performs a Line E calculation, Line F shows each parent's prorated support obligation. The application displays the results of multiplying each parent's Line B by Line E. When the parent for whom you are calculating a support obligation has adjusted net monthly income is in Area A, the phrase "low income adjustment" displays.
- ◆ **G. NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE ADJUSTMENT:** This field shows the support obligation before any adjustment for health insurance.
  - If the parent's adjusted net monthly income is in Area A, the application displays the amount in Line D.
  - If the parent's adjusted net monthly income is in Area B, the application displays the amount from Line D or the NCP's Line F, whichever is lower.
  - If the parent's adjusted net monthly income is in Area C, the amount from the parent's Line F displays here.

◆ **H. ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE**

**PREMIUM:** This field displays the cost to the parent of the child's health insurance premium. The amount is carried over from the FAMILY LESS SINGLE PREMIUM AMOUNT field on the MEDICAL SUPPORT screen.

- If you select the NCP HEALTH INSURANCE box on the MEDICAL SUPPORT screen, the cost appears in the NCP's Line H.
- If you select the CP HEALTH INSURANCE box on the MEDICAL SUPPORT screen, the cost appears in the CP's Line H.
- If you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT COURT HEARING, "N/A" displays for each parent.
- If NCP's adjusted net monthly income is in Area A, "N/A" displays for each parent.

◆ **I. HEALTH INSURANCE ADD ON OR DEDUCTION FROM NCP'S OBLIGATION CALCULATED BELOW IN 1 AND 2:**

- **1. IF THE CP WILL BE ORDERED TO PROVIDE H.I.:** If the CP is ordered to provide health insurance, this field shows a health insurance add-on to the NCP's obligation.

After you select CP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application displays the result of multiplying the CP's Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the NCP's Line B, PROPORTIONAL SHARE OF INCOME.

To reflect that the amount is an add-on, the result displays with a plus "+" sign in front of it.

- **2. IF THE NCP WILL BE ORDERED TO PROVIDE H.I.:** If the NCP is ordered to provide health insurance, this field shows a health insurance deduction from the NCP's obligation.

After you select NCP HEALTH INSURANCE on the MEDICAL SUPPORT screen, the application displays the result of multiplying the NCP's Line H, ALLOWABLE CHILDREN'S PORTION OF HEALTH INSURANCE PREMIUM, by the CP's Line B, PROPORTIONAL SHARE OF INCOME.

To reflect that the amount is a deduction, the result displays with a minus "-" sign in front of it.

For Lines I.1 and I.2, if the NCP's adjusted net monthly income is in shaded Area A, "N/A" displays for each parent. Nothing displays in either line if you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT HEARING.

- ◆ **J. GUIDELINE AMOUNT OF CHILD SUPPORT:** This field displays the total guideline amount of child support. The amount displayed for the NCP is Line G, NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE ADJUSTMENT, plus any add-on or minus any deduction in Line I.1 or I.2.
  - If you select NCP CASH MEDICAL SUPPORT, any exceptions listed under NCP CASH MEDICAL SUPPORT, or CP CASH MEDICAL SUPPORT ORDERED AT COURT HEARING on the MEDICAL screen, the amount from Line G displays.
  - The amount from Line G also displays if the NCP's adjusted net monthly income is in Area A.
  - If a judge, at a hearing, orders both parents to provide health insurance, the application follows court rules and adds Line G plus Line I.1 minus Line I.2.

### **Calculate the Prorated Current Support Amount**

The guidelines application calculates the prorated current support amount or the amount of support for each child (number of children in foster care plus NCP's resident QADDs). This calculation displays in the box labeled PRORATED CURRENT SUPPORT AMOUNT.

- ◆ **GUIDELINES SUPPORT AMOUNT:** The guidelines application re-enters the amount from Line J, GUIDELINE AMOUNT OF CHILD SUPPORT.
- ◆ **DIVIDE BY TOTAL # OF CHILDREN:** The guidelines application displays the number from # CHILDREN ON SCHEDULE field.
- ◆ **EQUALS PRO RATED GUIDELINES SUPPORT AMOUNT:** The guidelines application displays the amount of support per child. The guidelines application calculates this amount by dividing the GUIDELINES SUPPORT AMOUNT by the TOTAL # CHILDREN.

- ◆ **TIMES # OF CHILDREN IN FOSTER CARE:** The guidelines application displays the number of children you selected on the DEPENDENTS screen.
- ◆ **FOSTER CARE SUPPORT OBLIGATION:** The guidelines application displays the amount of support per child in foster care. The guidelines application calculates this amount by dividing the PRO RATED GUIDELINES SUPPORT AMOUNT by the # OF CHILDREN IN FOSTER CARE.

If this amount is lower than the amount calculated on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen, the guidelines application uses the amount calculated on this screen as the recommended amount of support.

The guidelines application compares the FOSTER CARE SUPPORT OBLIGATION amount to the amount in one of the following fields to determine which is the lower figure:

- ◆ GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP on the GUIDELINE AMT screen, if there is no extraordinary visitation and no user-selected deviation on the DEVIATIONS screen; or
- ◆ GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION), if there is extraordinary visitation, but no user-selected deviation on the DEVIATIONS screen; or
- ◆ TOTAL DEVIATED AMOUNT OF CHILD SUPPORT on the DEVIATIONS screen, if there is a user-selected deviation but no extraordinary visitation; or
- ◆ GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION) on the DEVIATIONS screen, if there is both a user-selected deviation and extraordinary visitation.

The guidelines application displays the lower figure in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen. The amounts in the GUIDELINE AMOUNT OF SUPPORT, PRORATED GUIDELINES SUPPORT AMOUNT, and FOSTER CARE SUPPORT OBLIGATION FIELDS on the FOSTER CARE screen will not go below a minimum of \$30 for one child or \$50 for two or more children. If the application computes a minimum amount for one of these fields, it enters "minimum" in the proration fields.

Refer to [Viewing the Recommended Amount of Support on the Guidelines Application](#).

### **Calculate the Prorated Cash Medical Amount**

Cash medical support is prorated in foster care calculations because of an administrative rule governing calculating support in such cases. (For non-foster care cases, cash medical is not prorated.) In accordance with the administrative rule, the guidelines application calculates the prorated cash medical support amount, if you are ordering medical support. This calculation occurs in the box labeled PRORATED CASH MEDICAL SUPPORT.

- ◆ **CASH MEDICAL AMOUNT:** The guidelines application displays the amount in Line 5, REASONABLE COST, on the MEDICAL screen.
- ◆ **TOTAL # CHILDREN:** The guidelines application displays the number of children from the # CHILDREN ON SCHEDULE field.
- ◆ **PRO RATED CASH MEDICAL AMOUNT:** The guidelines application displays the amount of cash medical support per child. The guidelines application calculates this amount by dividing the CASH MEDICAL AMOUNT by the TOTAL #CHILDREN.
- ◆ **# OF CHILDREN IN FOSTER CARE:** The guidelines application displays the number of children you selected on the DEPENDENTS screen.
- ◆ **FOSTER CARE CASH MEDICAL OBLIGATION:** The guidelines application displays the amount of cash medical support per child in foster care. The guidelines application calculates this amount by dividing the PRO RATED CASH MEDICAL AMOUNT by the #OF CHILDREN IN FOSTER CARE. The amount in this field is displayed in the REC AMT OF SUPPORT screen's RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT field.

### **Deviating From the Guidelines**

**Legal reference:** Iowa Code sections 234.39, 252B, 598.21B  
441 IAC 99.5(234, 252B); Iowa Court Rule 9.11

In non-foster care cases, the Unit rarely deviates from the guidelines. The guidelines are established to provide for the child's needs and are considered to be in the child's best interest. Any deviations must be consistent with applicable federal law and regulation.

The support recovery supervisor or the regional collections administrator must approve any deviation from the guidelines in non-foster care cases. It may be appropriate for attorneys to deviate from the guidelines while they are in court. When determining reasons for deviating from the guidelines, emphasize establishing a support obligation that is in the best interest of the child. For example, deviating from the guidelines due to exceptional medical needs of a child who requires medical support beyond health insurance could be in the child's best interest.

There may, however, be other circumstances that warrant a deviation to the support obligation. When the individual case circumstances justify deviation, an obligation must still be in the best interest of the child.

The custodial parent's child care expenses may constitute grounds for the court to vary from the amount of child support in non-foster care cases.

Any deviation requires a record or written verification stating the reasons for considering the deviation. Deviate from the guidelines only when it would be unjust or inappropriate to apply the guidelines, for the following reasons:

- ◆ The payor, the payee, or the children would incur substantial injustice.
- ◆ Adjustments are necessary to provide for the needs of the children and to do justice between the parties under the special circumstances of the case.
- ◆ Adjustments are necessary in a foster care case, due to expenses related to the goals and objectives of the case permanency plan or other circumstances. See [Foster Care Deviations](#).
- ◆ The court can make adjustments that are appropriate in light of the parties' child care expenses.

- ◆ The court can impute income when:
  - All the parties agree, or
  - A party requests it, **and** there is a written determination made by the court that if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child or to do justice between the parties.

To impute income, the Unit must seek a written determination from the court and have a request from a party or agreement of the parties. Do not impute income without an order stating that income should be imputed.

Under Iowa Court Rule 9.11, in deciding whether to impute income, a court may consider a parent's voluntarily unemployment or underemployment. If a court finds that a parent is voluntarily unemployed or underemployed without just cause, the court may order the child support calculation to be based on a determination of earning capacity. The court may determine earning capacity by examining employment potential and find a probable earnings level, given the parent's work history, occupational qualifications, prevailing job opportunities, earning levels in the community, and other relevant factors.

This rule is intended to provide guidance to the courts and does not impact the Unit's policy on imputing income. Policy regarding use of CSRU median income and occupational wage rate information is not impacted, as these situations involve estimating, not imputing, income.

The following sections further explain deviation procedures:

- ◆ [Deviations to reduce net income](#)
- ◆ [Deviations to override the support amount](#)
- ◆ [Calculating the deviated support amount using the guidelines application](#)

### **Deviations to Reduce Net Income**

Either parent may request a deviation to net income. If a deviation is warranted, the guidelines application subtracts the deviation amount from the net monthly income to calculate the parent's net deviated income, as shown below:

$$\begin{array}{r} \text{Parent's net monthly income} - \text{Deviations amount} = \\ \text{Parent's net deviated income} \end{array}$$

The guidelines application then recalculates the support amount using the parent's NET DEVIATED INCOME to arrive at the DEVIATED AMOUNT OF CHILD SUPPORT.

### **Deviations to Override the Support Amount**

You can “override” the recommended amount of support by specifying exactly what amount the support should be.

NCPs may request a deviation to the amount of support in basic or court-ordered joint physical care cases. CPs may request a deviation to the amount of support in court-ordered joint physical care cases.

### **Supporting Financial and Legal Documentation**

**Legal reference:** 441 IAC 99.5(2)

Whether the deviation is to reduce net income or to override the support amount, the parent requesting the deviation must provide documentation necessary to support the request. However, if you are aware of verified information that warrants a deviation, suggest a deviation.

The supporting documentation must include an itemized list identifying the amount and nature of each adjustment requested. Deny any deviation request not supported by financial or legal documentation.

Include in the legal documents prepared for the court’s approval, such as stipulations and orders for support, the following:

- ◆ The amount of support calculated under the guidelines without deviations.
- ◆ The reasons for deviating from the guidelines.
- ◆ The amount of support calculated after allowing for the deviation.

## **Calculating the Deviated Support Amount Using the Guidelines Application**

Use the DEVIATIONS screen to record deviations to the guideline current child support amount.

The screenshot shows the 'DEVIATIONS' screen. At the top, there are navigation links: Home, Help, Print Preview, Save, and Save as. Below these are input fields for Case #, Docket #, and Additional Docket #s. A status bar indicates '(Needs Saved)'. The main form area includes a 'Guideline Year' dropdown set to 2018, radio buttons for 'Child Support' (selected) and 'Foster Care', and checkboxes for 'Current', 'Accrued', 'Medical', and 'Joint Physical Care'. There are also fields for 'CP Name' and 'NCP Name', with a note 'Support sought for 1 child.' On the left, a vertical menu lists: 1 Prepared By, 1 CP Income, 2 NCP Income, 3 Dependents, 4 Medical Support, 5 QADD, 6 Guideline Amt, and 7 Extraordinary Visitation. The 'Deviations' section has radio buttons for 'Income Reducing' (selected), 'Override', 'Itemized', and 'Lump Sum'. Below this is a table with columns 'Parent', 'Deviation', and 'Income Reducing Amount'. The first row has 'None' in the 'Deviation' column. An 'Add Deviation' button is at the bottom.

When the screen first displays, only the deviation grid shows. You must first determine if you need to enter an income-reducing deviation or an overriding deviation. If you select an income-reducing deviation in the first row of the deviations grid, the guidelines application allows selection of only the same type of deviation in the other rows (i.e., you cannot mix overriding deviations and income-reducing deviations).

After you select either an income-reducing or an overriding deviation, you need to determine if it is a lump-sum or an itemized entry.

- ◆ A lump-sum deviation occurs when you list one or more deviations, but enter only one total deviation amount.
- ◆ An itemized deviation occurs when each deviation reason listed has its own amount.

Next, select the ADD DEVIATION tab to add a new deviation. After you add the first deviation, the guidelines application displays the appropriate fields beneath the grid.

The sections that follow explain how to enter data for deviations on the guidelines application:

- ◆ [Income-reducing deviations](#)
- ◆ [Overriding deviations](#)
- ◆ [Automatic foster care deviations](#)

## **Income-Reducing Deviations**

In income-reducing deviations, enter an amount (or amounts, when the deviations are itemized) to be deducted from the parent's gross income. The guidelines application calculates a deviated child support amount based on the lower income.

When you use an income-reducing deviation, the DEVIATIONS screen looks like this:

The following deviation descriptions fall in the income-reducing category:

- ◆ Hardship
- ◆ Excessive health care costs
- ◆ Multiple families in addition to QADD
- ◆ Enrolled in school
- ◆ Unemployed or under-employed
- ◆ Is/was in prison or halfway house
- ◆ Making house payment
- ◆ On public assistance
- ◆ Paying off large debts
- ◆ Other expenses considered
- ◆ Child care expenses (could alternatively be an overriding deviation, depending on the judge's ruling)
- ◆ Out-of-state order uses higher or lower amounts

- ◆ Protracted litigation
- ◆ Social Security Disability received
- ◆ Stipulated by both parties
- ◆ Unknown, worker unable to identify why court deviated
- ◆ User entry (You can change the deviation description text to state specifically what the deviation reason was.)

As stated earlier, the Unit rarely applies income-reducing deviations. The guidelines application includes them primarily because the court or other states may include them in an order the Unit is modifying. The guidelines application must be able to handle and record these deviations.

Before you can add another deviation, you must complete the first deviation. Tab through the fields of the grid, or use your mouse to click in each field.

For income-reducing deviations, complete the following fields, as applicable:

- ◆ **PARENT:** Select either "NCP" or "CP" from the drop down menu.
- ◆ **DEVIATION:** Select the deviation reason by using the drop down arrow or with the cursor in this field, use your arrow keys to scroll to the appropriate deviation reason.
- ◆ **INCOME REDUCING AMOUNT:** This field displays only when you select an itemized deviation type. Enter the itemized deviation amount here.
- ◆ **NCP OR CP TOTAL AMOUNT INCOME REDUCED:** This field only displays when you select a lump sum deviation type. After you make a selection in the DEVIATION DESCRIPTION field, press TAB. Enter the amount by which the NCP's or CP's income should be reduced in this field.

After you've entered a deviation, take one of the following actions:

- ◆ Press TAB to add the deviation.
- ◆ Press the ADD DEVIATION button again to add another deviation and go through the same process.
- ◆ Click anywhere in the field you want to edit a deviation after you've added it. Make your changes and then press TAB to save the edited changes.
- ◆ Press the DELETE button to delete a deviation.

After you've added the income-reducing itemized deviation, the guidelines application displays the basic method of child support computation grid to recalculate the support amount using the net deviated income.

If you've entered an extraordinary visitation credit on the EXTRAORDINARY VISITATION screen, the guidelines application adjusts the deviated child support amount for extraordinary visitation.

### **Overriding Deviations**

For overriding deviations, enter an amount (or amounts) to override the recommended support amount. The amount you enter will be the new support amount.

The following deviations fall under the overriding category:

- ◆ Amount of Support Deviated Based on \_\_\_\_  
This deviation is unique because you can enter text to explain the basis of the deviated amount of support. For example, when you are entering an amount lower than the minimum obligation.
- ◆ Renegotiated on FIP Expended (no reconciliation)
- ◆ Renegotiated on FIP Expended (reconciliation)
- ◆ Child care expenses (could alternatively be an income-reducing deviation, depending on the judge's ruling)

When you select an overriding deviation, the DEVIATION screen looks like this:

The screenshot shows the 'DEVIATION' screen. At the top, there are input fields for 'Case #', 'Docket #', and 'Additional Docket #'. Below these are dropdowns for 'Guideline Year' (set to 2018) and radio buttons for 'Child Support' (selected) and 'Foster Care'. There are also checkboxes for 'Current', 'Accrued', 'Medical', and 'Joint Physical Care'. Below that are fields for 'CP Name' and 'NCP Name', with a note 'Support sought for 2 children.' The main area is titled 'Deviations' and has a sidebar on the left with options: '0 Prepared By', '1 CP Income', '2 NCP Income', '3 Dependents', '4 Medical Support', '5 QADD', '6 Guideline Amt', '7 Extraordinary Visitation', '8 Deviations', '9 Accrued Support', 'B Rec Amt of Support', and 'C Changes in Support'. The 'Deviations' section includes radio buttons for 'Income Reducing', 'Override' (selected), 'Itemized', and 'Lump Sum'. Below this is a table with columns 'Parent', 'Deviation', and 'Support Amount'. The table has one row with 'NCP' in the 'Parent' column, 'Amount of Support Deviated Based on -- (%)' in the 'Deviation' column, and '\$50.00' in the 'Support Amount' column. There is a 'Delete' button next to the 'Support Amount' field. Below the table is a text input field for 'Deviation Description' containing the word 'Hearing'. At the bottom of the table area is an 'Add Deviation' button. Below the table is a field for 'Total Deviated Amount of Child Support' with the value '\$50.00'.

Following are descriptions of the fields for overriding deviations:

- ◆ **PARENT:** Select either "NCP" or "CP" from the drop down menu.
- ◆ **DEVIATION:** Select the deviation reason by using the drop down arrow or, with the cursor in this field, use your arrow keys to scroll to the appropriate deviation reason.
- ◆ **SUPPORT AMOUNT:** Enter the deviated support amount. This applies only to itemized overriding deviations, not lump sum overriding deviations.
- ◆ **TOTAL DEVIATED AMOUNT OF CHILD SUPPORT:** Enter the amount of child support that should become the recommended amount of support.

If you enter an amount lower than the minimum obligation in the total deviated amount of child support field, a pop-box will display.

### Deviation Confirm

You entered an amount below the minimum obligation. Do you want to use the amount you entered?

Use Cancel

Select **USE**, if it is appropriate to enter an amount lower than the minimum obligation. Otherwise, select **CANCEL**.

The "formula" fields that show the calculation of the deviated child support amount do **not** display on the **DEVIATIONS** screen, but still print as section "VI.a." on the printed worksheet.

The guidelines application does not recalculate extraordinary visitation when you enter an overriding deviation.

After you've entered a deviation, take one of the following actions:

- ◆ Press **TAB** to add the deviation.
- ◆ Press the **ADD DEVIATION** button again to add another deviation and go through the same process.
- ◆ Click anywhere in the field you want to edit a deviation after you've added it. Make your changes and then press **TAB** to save the edited changes.
- ◆ Press the **DELETE** button to delete a deviation.

### **Child Care Expense Variance**

The CP's child care expenses may constitute grounds for the court to vary from the amount of child support that would result from application of the guidelines. The Iowa Court Rule 9.11A indicates that the amount of the child care deduction received by the payee can only include the children in the current action. Additionally, a provision is included for the court to deviate the amount of support for a child care expense variance. The court rules also specify how the deviation will be calculated. Only the court can vary from the support amount due to child care expenses.

This applies to basic calculations. This does not apply to foster care calculations, joint physical care or cases where the NCP's adjusted net monthly income is in the low-income Area A.

When you select a child care expense variance, the DEVIATION screen looks like this:

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care  
 CP Name: \_\_\_\_\_ NCP Name: \_\_\_\_\_ Support sought for 2 children.

**Deviations**

Income Reducing  Itemized  
 Override  Lump Sum

Parent Deviation	Income Reducing Amount
None	

Add Deviation

Child care expense variance	
P. NCP's Guideline Amount of Child Support	\$545.77
Q. Amount of Variance for Child Care Expenses	\$100.00
R. Adjusted Amount of Child Support	\$645.77

- ◆ **NCP'S GUIDELINE AMOUNT OF CHILD SUPPORT:** The guidelines application enters the same number here as the number listed in Line J, GUIDELINE AMOUNT OF CHILD SUPPORT on the GUIDELINE AMT screen or Line O, GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION) on the EXTRAORDINARY VISITATION screen.
- ◆ **AMOUNT OF VARIANCE FOR CHILD CARE EXPENSES:** Enter the amount of the child care expense variance determined by the court in this field. If no amount is entered, an error message will display "Must be an amount greater than zero."
- ◆ **ADJUSTED AMOUNT OF CHILD SUPPORT:** The guidelines application adds the amount in Line Q, AMOUNT OF VARIANCE FOR CHILD CARE EXPENSES to the amount in Line P, NCP'S GUIDELINE AMOUNT OF CHILD SUPPORT. The adjusted amount of child support displays in Line V-a, RECOMMENDED AMOUNT OF CURRENT SUPPORT on the RECOMMENDED AMOUNT OF CHILD SUPPORT screen rounded to the nearest dollar.

### **Automatic Foster Care Deviations**

Two foster care deviations are “automatic”: FC Standard 30% Deviation and FCRU – Payor has Additional Dependents.

You cannot select the FC Standard 30% Deviation on the DEVIATIONS screen. The guidelines application automatically assigns it and displays it on the DEVIATIONS screen when:

- ◆ You complete the FOSTER CARE screen,
- ◆ You give the payor the 30 percent reduction in income, and
- ◆ The resulting support figure is lower than the regularly calculated Recommended Amount of Current Support.

Similarly, you cannot select the FCRU – Payor has Additional Dependents deviation on the DEVIATIONS screen. The guidelines application automatically assigns it and displays it on the DEVIATIONS screen when:

- ◆ You complete the FOSTER CARE screen,
- ◆ There are resident QADD children included in the calculation to compute the child support amount, and
- ◆ The guidelines application calculates a lower support figure than the regularly calculated recommended amount of current support on the GUIDELINE AMT screen, the EXTRAORDINARY VISITATION screen, or the DEVIATIONS screen.

See also [Foster Care Deviations](#) and [Calculating Current Support in Foster Care Cases](#).

The guidelines application automatically selects overriding as the type of deviation for the automatic foster care deviations. All fields on the DEVIATIONS screen become display-only when the foster care deviations automatically appear or are triggered.

The guidelines application completes the fields as follows:

- ◆ **PARENT:** The guidelines application displays NCP in this field.
- ◆ **DEVIATION DESCRIPTION:** Your entries on the FOSTER CARE screen cause these descriptions of foster care deviations to appear. If you used only the FC Standard 30% Deviation on the FOSTER CARE screen, the guidelines application displays only that deviation reason.  
  
Similarly, if you use the QADD screen for resident QADDs deviation and not the 30 percent deviation, the guidelines application displays only the FCRU –Additional Dependents deviation. The screen behaves the same whether you trigger both or only one of the automatic foster care deviations.
- ◆ **TOTAL FOSTER CARE DEVIATED AMOUNT OF SUPPORT:** The guidelines application displays the amount from the FOSTER CARE SUPPORT OBLIGATION field on the FOSTER CARE screen.

### **Establishing Accrued Support Debt**

**Legal reference:** 441 IAC 99.4(3)"a" and "b"

The payment of public assistance (FIP or foster care) to or for the benefit of a child or a child's caretaker creates a support debt. The payor owes the state for the months during which public assistance was paid. This is called the accrued support debt. It is also referred to as the reimbursement amount. Do not seek a cash medical support obligation for reimbursement of the time the family received assistance through Medicaid. CSRU only seeks reimbursement of FIP or foster care public assistance in establishment actions. Accrued support debt is not calculated in a modification action.

The period that can be considered to establish the amount of accrued support debt differs for non-foster care and foster care cases, so the procedure is addressed in separate sections.

#### **Non-Foster Care Cases**

**Legal reference:** 441 IAC 99.4(3)"b"

For non-foster care cases, base the amount of the accrued support debt on the periods for which the child received FIP (with or without the payee) during the 36 months preceding:

- ◆ The date you generate the administrative notice, or
- ◆ The date the judicial petition is filed.

Exclude periods in which the payor received FIP on the payor's own behalf for the benefit of the dependent child or the child's caretaker. Extend the period of time to include any additional months FIP is paid to the payee after the notice and before the entry of the order.

1. On April 1, 2018, the Unit generates form 470-1922, *Notice of Support Debt*, to Mr. X. Mrs. G has received FIP for two years with no breaks in the grant period. Calculate the accrued support debt from April 2016 through March 2018.
2. Based on the information in Example 1, you generated and sent form 470-2640, *Child Support Guidelines Worksheet*, to Mr. X on May 15, 2018. It included an accrued support debt for the FIP expended from April 2016 to May 2018. However, the order was not filed in the court until July 20, 2018.

The accrued support debt in the order includes the period of time in which FIP was paid to Mrs. G in June and July 2018. The actual accrued support debt includes FIP expended to Mrs. G from April 2016 through July 2018, a total of 28 months.

Determine the amount and time of FIP expended by using the ISS3 screen of the ISSV (Iowa Issuance Verification) system. To access, select "PRODUCTION CICS" after logging onto the NES system. Clear the production screen with the PAUSE/BREAK or CLEAR key and type "ISSV" on a blank CICS screen.

Calculate the amount of the support obligation by using:

- ◆ The current net income of both parents;
- ◆ The guidelines in effect at the time the order is entered; and
- ◆ The number of children of the payor receiving FIP for each month for which accrued support is sought.

Calculate the total amount of the FIP support debt by multiplying the number of months for which assistance was paid times the guideline amount of support.

You may also need to determine the amount of FIP expenditures when the case is going to court and the issue is the amount of FIP paid out, not the amount of the support order. (In such cases, it may be necessary to calculate the total amount of FIP expended on behalf of the family.)

NOTE: This section applies for establishment purposes only. ICAR calculates public assistance grant (FIP) expenditures for distribution purposes.

Mrs. EE and Mr. EE have two children, child A and child B. Mrs. EE is the CP. She is unemployed. She has been receiving FIP beginning in April 2015 for child A. She has been receiving FIP beginning in July 2016 for both children. You are establishing a support obligation for Mr. EE.

The *Notice of Support Debt* for Mr. EE is generated on July 1, 2018. When calculating the accrued support debt, begin the calculation with the month of August 2015, 36 months before the *Notice of Support Debt* is generated (August 2015 - June 2018).

After you input both parents' gross monthly income, deductions, and other information into the guidelines application, the current support amount is \$550.56 for two children and \$381.84 for one child. Input information from the past 36 months on the ACCRUED SUPPORT screen as follows:

FIP assistance received from August 2015 to June 2016 for one child:  
11 months × \$381.84 = \$4,200.24

FIP assistance received from July 2016 to July 2018 for two children:  
25 months × \$550.56 = \$13,764

Total accrued support = \$17,964.24

The recommended amount of accrued support is \$17,964.24, based on the parents' income, the number of children, and the months of FIP received. The ACCRUED SUPPORT screen automatically rounds the accrued support amount to \$17,964.

### **Multiple Payors**

If FIP was expended to a family in which there are multiple payors, each payor is responsible to repay the amount of FIP expended. This amount of support due is called the accrued support debt.

Do not establish an accrued support debt for any period in which the payor is a member of the family unit receiving FIP.

To determine the amount of accrued support debt each payor owes, the guidelines application calculates the payor's current support due and multiplies that figure by the number of months the payor's family received FIP.

NOTE: If the total amount of accrued support ordered against all of the payors related to one FIP household exceeds the actual amount of FIP paid, the state retains only the amount of total FIP paid to the family. The Unit pays the family any amount collected over the calculated support obligation amount.

The Unit is establishing an order for current and accrued support against Mr. A and Mr. B. Mrs. A and her two children have received FIP for four months. Both children were on the grant for all four months. The father of Mrs. A's first child is Mr. A, and the father of her second child is Mr. B.

Mrs. A has received the following FIP amounts for herself and her children:

January	\$ 422.00	
February	\$ 422.00	
March	\$ 422.00	
April	\$ +279.00	(FIP reduced due to Mrs. A's earnings)
	\$1,545.00	Total FIP

As calculated by the guidelines application, Mr. A's current support amount due is \$200 per month, and Mr. B's current support amount due is \$400 per month.

On the ACCRUED SUPPORT screen of each calculation, the guidelines application multiplies each payor's current support amount by the number of months the family received FIP to determine that payor's accrued support debt.

Mr. A's accrued support debt due is  $\$200 \times 4$  months or \$800.  
Mr. B's accrued support debt due is  $\$400 \times 4$  months or \$1,600.

The family receives any accrued support collected that exceeds the total amount of FIP expended.

NOTE: If the Unit could not locate one of the payors in this example and was establishing support against one payor only, that payor's accrued support debt would be calculated as shown above.

### **Calculating the Repayment Amount**

**Legal reference:** Iowa Code sections 252B.5, 421.17(21);  
441 IAC 99.4(3)"b"

In non-foster care cases, establish the accrued support repayment (reimbursement) amount as follows:

- ◆ When there is a current obligation, establish the monthly repayment amount at 10 percent of the current obligation amount (which could include current child support plus current cash medical, if ordered), unless the payor agrees to a higher amount. If so, establish the repayment amount at the payor's desired rate.
- ◆ When there is no current obligation (no current child support, no current cash medical) and some or all of the children for whom accrued support is sought live with the payee, establish the monthly repayment amount at 100 percent of what the current obligation would be, according to the guidelines application.
- ◆ When there is no current obligation and **all** of the children for whom accrued support is sought live with the payor, establish the monthly repayment amount for the payor at 10 percent of what a current obligation would be, according to the guidelines application.

NOTE: The amount due under the guidelines may exceed the amount of FIP paid. However, the Unit retains only the amount of FIP paid, and pays any overage collected to the family.

Under the guidelines, Mr. Y owes the Unit \$8,000 support for children X and Y. FIP expended for the two children during this period is \$5,000.

$\$8,000$  (support) -  $\$5,000$  (FIP) =  $\$3,000$

Enter a support order for \$8,000. However, the Unit retains monies collected up to the amount of FIP expended as of the time the order is entered (\$5,000). The amount collected over the FIP expenditure (\$3,000) is paid to the family.

### **FCRU Cases**

**Legal reference:** Iowa Code sections 234.39  
441 IAC 99.4(3)"b"(1),(3) and (6)

For foster care cases, base the amount of the accrued support debt on the number of weeks or months in which foster care was expended within the three months before:

- ◆ The Unit receives a written request for a court hearing, or
- ◆ The date the initial notice of the support obligation to the noncustodial parent is prepared.

NOTE: The three-month limit does not apply to orders filed before July 1, 1996.

Child A enters foster care April 1, 2017. FCRU receives the referral, and the case is set up May 1, 2018. Form 470-2983, *Notice of Support Debt: Foster Care – Chapter 252C*, is generated June 1, 2018, and the payor is served shortly thereafter.

On July 1, 2018, the *Child Support Guidelines Worksheet* is completed and sent to the payor. The recommended amount of current support on the worksheet is \$150 per month. Because the initial notice of the support obligation (guidelines worksheet) was generated on July 1, the Unit goes back three months for accrued support of \$450 for April, May, and June.

Because the order will not be filed until September 1, 2018, include the months of support for July and August on top of the \$450. The total reimbursement established for the period of April 1 to August is \$750.

### **FCRU and CSRU Joint Cases**

For joint FCRU and CSRU cases, CSRU establishes the order using child support guidelines. The CSRU worker needs to communicate with the FCRU worker to get information regarding dates of foster care placement, as the three-month accrued support limitation applies to FCRU and CSRU joint cases when you establish accrued support debts for periods of foster care placement.

Once the order is filed, FCRU files an assignment of support for the periods the child is in foster care placement. This assignment of support ends when the child leaves foster care.

When calculating the support obligation for a child who is in foster care or who was in foster care, include only those months applicable within the three-month accrued support limit.

Child B and child C receive FIP effective October 1, 2017. Child B leaves FIP and goes into foster care February 1, 2018. No order for support exists, so CSRU sends form 470-1922, *Notice of Support Debt*, to the payor on February 15, 2018.

Form 470-2640, *Child Support Guidelines Worksheet*, is completed and the payor is notified of the recommended amount of the support obligation on April 1, 2018. The order is filed on July 1, 2018, ordering \$600 per month current support (\$300 for each child). The accrued support is \$4,800, calculated as follows:

FIP:

2 children from October 1, 2017 – January 31, 2018 = \$2,400

1 child from February 1, 2018 – June 30, 2018 = \$1,500

Foster Care:

1 child from April 1, 2018 – June 30, 2018 = \$900

### **Calculating the Foster Care Repayment Amount**

**Legal reference:** 441 IAC 99.4(3)"c"(2)

In FCRU cases, establish the accrued support repayment (reimbursement) amount as follows:

- ◆ Establish repayment amounts in either weekly or monthly amounts.
- ◆ When there is a current obligation (current child support and current cash medical, if ordered), establish the repayment amount at 10 percent of the current obligation amount, unless the payor agrees to a higher amount. In that case, establish the repayment amount at the payor's desired rate.
- ◆ If the order does not include current ongoing support, establish the repayment amount at 10 percent of the amount of a current obligation, if such an obligation had been established.

### **Establishing Accrued Support Using the Application**

The guidelines application calculates accrued support on the ACCRUED SUPPORT screen. The ACCRUED SUPPORT screen looks and operates differently depending on whether you have a child support or foster care case.

The screenshot shows the ACCRUED SUPPORT application interface. At the top, there are navigation buttons: Home, Help, Print Preview, Save, and Save as. Below these is a status bar indicating "(Needs Saved)".

The main form area includes the following fields and options:

- Case #: 9999991, Docket #: [blank], Additional Docket #'s: [blank]
- Guideline Year: 2018 (dropdown)
- Case Type:  Child Support,  Foster Care
- Support Status:  Current,  Accrued,  Medical,  Joint Physical Care
- CP Name: [blank], NCP Name: [blank], Support sought for 1 child.

On the left side, there is a vertical menu with options: Prepared By, CP Income, NCP Income, Dependents, Medical Support, QADD, Guideline Amt, Extraordinary Visitation, Deviations, Accrued Support, Rec Amt of Support, Changes in Support, and Comments.

The main content area displays the following summary information:

Accrued Support	
NCP Net/Deviated Income	\$1,273.58
CP Net Income	\$1,048.80

Begin Date	End Date	Children	Support Amount	Months	Subtotal	
7/2016	9/2017	1	\$195.00	15	\$2,925.00	Delete
11/2017	1/2018	1	\$195.00	3	\$585.00	Delete

Below the table, there is an "Add Accrued" button and a summary line: "Accrued Support Due All Periods \$3,510.00".

The "Accrued Deviations" section includes the following options:

- Accrued Support Reducing,  Itemized
- Override,  Lump Sum

Below this is a table for "Parent Deviation Amount":

Parent	Deviation	Amount
		None

An "Add Deviation" button is located at the bottom of this section.

### **Calculating Accrued Support on Child Support**

When you first access the ACCRUED SUPPORT screen, you see the parents' net incomes, the accrued support grid, and the accrued deviations grid. To begin the accrued support calculation, select the ADD ACCRUED button and complete the fields on the accrued support grid, as appropriate:

- ◆ **NCP NET/DEVIATED INCOME:** The guidelines application displays the payor's income from the NCP INCOME screen, less any deductions and income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

- ◆ **CP NET INCOME:** The guidelines application displays the payee's income, less any deductions from the CP INCOME screen and any income-reducing deviations from the DEVIATIONS screen, if deviations are entered.

- ◆ **BEGIN DATE:** Enter the date on which the accrued support period began. Enter the date as MM/YY or MM/CCYY. For example, you can enter the following formats:

01/18      01/2018

The guidelines application displays the date as MM/CCYY. Internally, the guidelines application assumes the first day of the month should be used to determine the beginning of the accrued support period.

Edits do not allow future dates or any date earlier than 1/1970. Additionally, the begin date must be earlier than the end date, and no two begin dates may match.

- ◆ **END DATE:** Enter the date on which the accrued support period ended in any of the same formats as for the BEGIN DATE field. You may enter an end date as far as three months in the future.

The guidelines application displays the date as MM/CCYY. However, the guidelines application assumes the end of the month. If you enter 01/18, the guidelines application displays 1/2010, and uses January 31, 2018, to determine the length of the accrued support period.

Edits do not allow dates earlier than 1/1970. The date must be later than the BEGIN DATE.

- ◆ **CHILDREN:** Enter the number of children (up to a maximum of 98) for whom you are seeking accrued support for this period.

- ◆ **SUPPORT AMOUNT:** The guidelines application displays the recommended amount of current support. This figure is the support amount calculated using the number of children listed in the CHILDREN field for this row of accrued support.

- ◆ **MONTHS:** The guidelines application displays the number of months in the accrued support period. The guidelines application computes the number of months based on the dates entered in the BEGIN DATE and END DATE fields.

- ◆ **SUBTOTAL:** The guidelines application displays the subtotal for each accrued support period in this column. The guidelines application computes the subtotal by multiplying the SUPPORT AMOUNT figure by the MONTHS figure.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The guidelines application displays the total accrued support for all periods in this field. The guidelines application calculates this amount by adding all the SUBTOTAL amounts together.

After you complete the first row of data, select ADD ACCRUED to add the next row.

The deviation grid that appears at the bottom of the ACCRUED SUPPORT screen works much like the DEVIATIONS screen and is discussed under [Deviation of Accrued Support Debt](#).

Case #: [ ] Docket #: [ ] Additional Docket #'s: [ ] [ ] [ ]

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name: [ ] NCP Name: [ ] Support sought for 1 child.

Prepared By	Accrued Support
1 CP Income	NCP Net/Deviated Income \$1,273.58
2 NCP Income	CP Net Income \$1,048.80
3 Dependents	
4 Medical Support	
5 QADD	
6 Guideline Amt	
7 Extraordinary Visitation	
8 Deviations	
9 Accrued Support	
10 Rec Amt of Support	Add Accrued
11 Changes in Support	Accrued Support Due All Periods \$3,510.00
12 Comments	

Begin Date	End Date	Children	Support Amount	Months	Subtotal	
7/2016	9/2017	1	\$195.00	15	\$2,925.00	Delete
11/2017	1/2018	1	\$195.00	3	\$585.00	Delete

Add Accrued

Accrued Support Due All Periods \$3,510.00

Parent	Deviation	Amount	
NCP	User Entry (%) Deviation Description court hearing	\$500.00	Delete

Add Deviation

Result of Deviation(s)	
Accrued Support Due All Periods	\$3,510.00
Deviations Total	-\$500.00
Total New Deviated Amount of Accrued Support	\$3,010.00

### **Calculating Accrued Support on Foster Care Cases**

When you first access the ACCRUED SUPPORT screen, you see the parents' net incomes, the accrued support grid, and the accrued deviations grid. To begin the accrued support calculation, complete the fields on the accrued support grid, as appropriate:

- ◆ **NCP NET/DEVIATED INCOME:** The guidelines application displays the payor's income from the NCP INCOME screen, less any deductions and income-reducing deviations from the DEVIATIONS screen, including the FC Standard 30% Deviation, if deviations are entered.
- ◆ **CP NET INCOME:** The guidelines application displays the payee's income from the CP INCOME screen, less any deductions.
- ◆ **ACCRUED FREQUENCY:** You can set the frequency at which accrued support is calculated. Your choices are MONTHLY and WEEKLY, although the guidelines application defaults to MONTHLY. The frequency selected on the REC AMT OF SUPPORT screen does not affect the frequency on the ACCRUED SUPPORT screen.
- ◆ **BEGIN DATE:** Enter the date on which the accrued support period began. Enter the date as MM/YY or MM/CCYY. You can also enter the date as MM/DD/YY or MM/DD/CCYY. For example, you can enter the following formats:

01/18          01/2018          1/1/2018

When you enter just a month and a year (e.g., 01/2018), the guidelines application assumes the first day of the month, and displays the date as MM/DD/CCYY. For example, if you enter 1/2018, the guidelines application displays 1/1/2018 and uses that date to determine the length of the accrued support period.

Edits do not allow future dates or dates earlier than 1/1970. Additionally, the begin date must be earlier than the end date, and no two begin dates may match.

- ◆ **END DATE:** Enter the date on which the accrued support period ended in any of the same formats as for the BEGIN DATE field. You may enter an end date as far as three months in the future.

When you enter only a month and a year in the END DATE field, the guidelines application assumes the end of the month. If you enter 1/2018, the guidelines application displays 1/31/2018, and uses that date to determine the length of the accrued support period.

- ◆ **CHILDREN:** Enter the number of children in foster care (up to a maximum of 98) for whom you want to calculate accrued support.
- ◆ **CHART:** The number in this field determines the column the guidelines application uses on the Schedule of Basic Support Obligations to compute the child support amount for the accrued support periods. Enter the number of foster care children, plus resident additional dependents, up to a maximum of 98.
- ◆ **SUPPORT AMOUNT:** The guidelines application calculates and displays the guideline support amount in this field. The guidelines application uses the lower recommended support amount from either the FOSTER CARE SUPPORT OBLIGATION field on the FOSTER CARE screen or the GUIDELINE AMOUNT OF CHILD SUPPORT field on the GUIDELINE screen.

The label and the amount displayed for this field depend on the frequency you selected in ACCRUED FREQUENCY.

- When you indicate a weekly frequency, the guidelines application displays WEEKLY SUPPORT and the appropriate figure for the frequency.
- When you indicate a monthly frequency, the guidelines application displays SUPPORT AMOUNT and the appropriate figure for the frequency.
- ◆ **MONTHS/WEEKS:** The guidelines application displays the number of months/weeks in the accrued support period. The guidelines application computes the number of months or weeks (as applicable, based upon your ACCRUED FREQUENCY selection) using the dates entered in the BEGIN DATE and END DATE fields.

When you choose weekly frequency, the guidelines application displays WEEKS as the field label and the appropriate figure for that frequency. When you choose monthly frequency, the guidelines application displays MONTHS as the field label and the appropriate figure for that frequency.

- ◆ **SUBTOTAL:** The guidelines application displays the subtotal for each accrued support period in this column. The guidelines application computes the subtotal by multiplying the SUPPORT AMOUNT figure by the MONTHS or WEEKS figure.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The guidelines application displays the total accrued support for all the periods in this field. The guidelines application calculates this amount by adding all the SUBTOTAL amounts together.

After you complete the first row of data, select ADD ACCRUED for the next row.

The deviation grid that displays at the bottom of the ACCRUED SUPPORT screen works much like the DEVIATIONS screen and is discussed under [Deviation of Accrued Support Debt](#).

Case #: 9999991 Docket #: Additional Docket #'s:

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name: NCP Name: Support sought for 1 child.

Prepared By	Accrued Support
1 CP Income	NCP Net/Deviated Income \$1,273.58
2 NCP Income	CP Net Income \$1,048.80
3 Dependents	
4 Medical Support	
5 QADD	
6 Guideline Amt	
7 Extraordinary Visitation	
8 Deviations	
9 Accrued Support	
10 Rec Amt of Support	Add Accrued
11 Changes in Support	Accrued Support Due All Periods \$3,510.00
12 Comments	

Begin Date	End Date	Children	Support Amount	Months	Subtotal	
7/2016	9/2017	1	\$195.00	15	\$2,925.00	Delete
11/2017	1/2018	1	\$195.00	3	\$585.00	Delete

Add Accrued

Accrued Support Due All Periods \$3,510.00

Parent	Deviation	Amount	
NCP	User Entry (%) Deviation Description court hearing	\$500.00	Delete

Add Deviation

Result of Deviation(s)	
Accrued Support Due All Periods	\$3,510.00
Deviations Total	-\$500.00
Total New Deviated Amount of Accrued Support	\$3,010.00

### **Deviation of Accrued Support Debt**

**Legal reference:** 441 IAC 99.5(5)

The Unit may negotiate with a parent to establish the amount of accrued support debt owed to the Department. However, this is not routine practice. It may occur when the amount of the order is contested.

Set the accrued support debt in accordance with the current guidelines. Refer to [Establishing Accrued Support Debt](#). Through negotiation, the Unit may deviate from this amount based on the circumstances of the case and the criteria for deviating from the guidelines.

In negotiating accrued support, the Unit does not represent the payee. Thus, the Unit does not want to jeopardize the payee's right to any unassigned support.

The payee may intervene at any time before the order is filed to contest the amount of the debt, or to request the entry of a judgment in the parent's behalf that may otherwise be relinquished through negotiation or entry of a judgment. It may be necessary to proceed to a court hearing in this situation.

### **Entering Deviations for Accrued Support**

The same types of deviations from the DEVIATIONS screen (see [Calculating the Deviated Support Amount Using the Guidelines Application](#)) are available in the deviations grid of the ACCRUED SUPPORT screen, with three exceptions:

- ◆ The automatic foster care deviations are not available on the ACCRUED SUPPORT screen.
- ◆ Income-reducing deviations appear as accrued support-reducing deviations when dealing with accrued support.
- ◆ Two additional deviations are available only on the ACCRUED SUPPORT screen for foster care cases:
  - FCRU – Limited to MR Cap (available only for a foster care scenario)
  - FCRU – Assessing up to cost of care (available only for a foster care scenario)

Case #: 9999991 Docket #: Additional Docket #s:

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name: NCP Name: Support sought for 1 child.

Accrued Support	
1 CP Income	NCP Net/Deviated Income \$1,273.58
2 NCP Income	CP Net Income \$1,048.80

Begin Date	End Date	Children	Support Amount	Months	Subtotal	
7/2016	9/2017	1	\$195.00	15	\$2,925.00	Delete
11/2017	1/2018	1	\$195.00	3	\$585.00	Delete

Accrued Support Due All Periods \$3,510.00

Accrued Deviations	
<input checked="" type="radio"/> Accrued Support Reducing	<input checked="" type="radio"/> Itemized
<input type="radio"/> Override	<input type="radio"/> Lump Sum

Parent	Deviation	Amount	
NCP	User Entry (%) Deviation Description court hearing	\$500.00	Delete

Accrued Support Due All Periods \$3,510.00

Result of Deviation(s)	
Accrued Support Due All Periods	\$3,510.00
Deviations Total	-\$500.00
<b>Total New Deviated Amount of Accrued Support</b>	<b>\$3,010.00</b>

To add a new deviation, select the ADD DEVIATION tab. Complete the following fields, as applicable:

- ◆ **ACCruED DEVIATIONS:** The guidelines application defaults to “accrued support reducing” and “itemized.” When you select ITEMIZED, the guidelines application displays the AMOUNT column. After you select the type of accrued deviation, select the ADD DEVIATION button and complete the remaining fields described below.
- ◆ **PARENT:** The guidelines application automatically selects “NCP,” since only the NCP is ordered to pay accrued support.
- ◆ **DEVIATION:** Use this field to select the deviation reasons. Use the drop down arrow or, with the cursor in this field, use your arrow keys to scroll to the appropriate deviation reason.

- ◆ **AMOUNT:** Enter itemized deviation amounts (either income-reducing amounts or overriding amounts, as appropriate) here if you selected ITEMIZED as the DEVIATION TYPE. Enter an amount up to \$9,999,999.99.
- ◆ **ACCRUED SUPPORT DUE ALL PERIODS:** The guidelines application shows the accrued support total before deviations.
- ◆ **DEVIATIONS TOTAL:** The guidelines application totals the itemized, accrued support-reducing deviation amounts in the AMOUNT column and displays the total here. The guidelines application reduces the ACCRUED SUPPORT DUE ALL PERIODS by this amount to determine the deviated amount of support.

When you choose "lump sum" as the DEVIATION TYPE, you can modify the field. Enter the lump-sum figure by which the guidelines application should reduce the accrued support.

- ◆ **TOTAL NEW DEVIATED AMOUNT OF ACCRUED SUPPORT:** The guidelines application displays the result of subtracting DEVIATIONS TOTAL from ACCRUED SUPPORT DUE ALL PERIODS. This amount becomes the recommended amount of accrued support.

The label of this field and the manner of calculation remain the same when you choose "lump sum" as the DEVIATION TYPE.

### **Viewing the Recommended Amount of Support on the Guidelines Application**

After you calculate the current support and accrued support amounts, you can view the amounts on the REC AMT OF SUPPORT screen. The guidelines application displays rounded figures on this screen, unless the figures are the result of overriding deviations. The REC AMT OF SUPPORT screen is split into two sections, one section for each parent. The guidelines application displays each parent's name at the top of each section. With a few exceptions noted below, the fields in each parent's section function the same way.

Home	Help	Print Preview	Save	Save as
(Needs Saved)				
Case #:	Docket #:	Additional Docket #s:		
Guideline Year:	2018	<input checked="" type="radio"/> Child Support <input type="radio"/> Foster Care	<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care
CP Name:	NCP Name:	Support sought for 2 children.		

<ul style="list-style-type: none"> <li>1 Prepared By</li> <li>2 CP Income</li> <li>3 NCP Income</li> <li>4 Dependents</li> <li>5 Medical Support</li> <li>6 QADD</li> <li>7 Guideline Amt</li> <li>8 Extraordinary Visitation</li> <li>9 Deviations</li> <li>A Accrued Support</li> <li>B Rec Amt of Support</li> <li>C Changes in Support</li> <li>D Comments</li> </ul>	<b>Recommended Amount of Child Support</b>			
	<b>(NCP)</b>			
	V-a.	Recommended Amount of Current Support	\$786.00	per Month
	V-b.	Recommended Amount of Accrued Support	\$3,000.00	
	V-c.	Recommended Amount of Cash Medical Support	\$0.00	per Month
	V-d.	Recommended Medical Support-Health Insurance	NA	
		Reasonable Cost for Health Insurance	\$150.00	per month
	V-e.	Uncovered Medical Expenses	52 %	<input type="checkbox"/> Override
	<b>(CP)</b>			
	V-g.	Recommended Amount of Cash Medical Support	\$0.00	per Month
	V-h.	Recommended Medical Support-Health Insurance	Yes	
		Reasonable Cost for Health Insurance	\$100.00	per month
	V-i.	Uncovered Medical Expenses	48 %	

The following are descriptions of the fields on the REC AMT OF SUPPORT screen:

- ◆ **V-a. RECOMMENDED AMOUNT OF CURRENT SUPPORT:** The guidelines application displays the recommended child support amount after adjustments for extraordinary visitation and deviations, if appropriate.

The guidelines application carries the amount displayed in this field over from any of the following fields in the guidelines application:

- GUIDELINE AMT screen, GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP – if you entered no deviations, had no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- GUIDELINE AMT screen, CURRENT OBLIGATION – if you have a modification case, and you chose to override the calculated amount by checking the USE CURRENT OBLIGATION AS RECOMMENDED SUPPORT check box.
- EXTRAORDINARY VISITATION screen, GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION) – if you had no deviations and did not choose to override the calculated amount with the current support obligation (modification cases only).

- DEVIATIONS screen, TOTAL DEVIATED AMOUNT OF CHILD SUPPORT – if you had overriding deviations, no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- DEVIATIONS screen, GUIDELINE AMOUNT OF CHILD SUPPORT (AFTER CREDIT FOR EXTRAORDINARY VISITATION) – if you had income-reducing deviations, no extraordinary visitation, and did not choose to override the calculated amount with the current support obligation (modification cases only).
- DEVIATIONS screen, ADJUSTED AMOUNT OF CHILD SUPPORT – if you had a child care expense variance.
- FOSTER CARE screen, FOSTER CARE SUPPORT OBLIGATION – in foster care cases, when the foster care child support amount is the lowest amount.

In regular child support cases, the figure in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field covers all children included in the calculation.

In foster care cases, if there are multiple children, the figure in this field is an amount prorated among the included children. (The guidelines application displays the words "PER CHILD" to the right of the FREQUENCY field.)

- ◆ **FREQUENCY:** The guidelines application displays the frequency at which the child support obligation is to be paid.
  - In modification cases (whether foster care or child support) the guidelines application defaults to "month." Other options include: week, bi-week, semi-month, quarter, and year. Select the option that matches the order you are modifying.
  - When you select the JOINT PHYSICAL CARE tab, and you change the frequency for Line V-a, RECOMMENDED AMOUNT OF CURRENT SUPPORT, the guidelines application makes the same change to Line V-f, RECOMMENDED AMOUNT OF CURRENT SUPPORT, and vice versa.
  - In non-modification foster care cases, you may choose "week" or "month." The guidelines application defaults to "week."

In foster care cases with multiple children and a prorated amount in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field, the guidelines application displays "PER CHILD" to the right of the FREQUENCY field.

- ◆ **V-b. RECOMMENDED AMOUNT OF ACCRUED SUPPORT:** The guidelines application displays the total amount of accrued support based on the guidelines. The amount displayed in this field comes from one of the following fields on the ACCRUED SUPPORT screen:
  - ACCRUED SUPPORT DUE ALL PERIODS, if you entered no accrued support deviations.
  - TOTAL NEW DEVIATED AMOUNT OF ACCRUED SUPPORT, if you entered accrued support-reducing deviations or overriding deviations.
- ◆ **V-c. RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT:** The guidelines application displays the total amount of cash medical support based on the guidelines, if the Unit is seeking a cash medical support obligation. The amount displayed in this field comes from the NCP CASH MEDICAL SUPPORT field on the MEDICAL SUPPORT screen. If you do not select cash medical support on the MEDICAL SUPPORT screen, ICAR displays zero.
- ◆ **V-d. RECOMMENDED MEDICAL SUPPORT—HEALTH INSURANCE:** The guidelines application displays “YES” or “NA,” depending on what you select from the MEDICAL SUPPORT screen.

The guidelines application displays “YES” when you select any of the following options on the MEDICAL SUPPORT screen:

- NCP HEALTH INSURANCE
- EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT NO COST TO ADD CHILD(REN)
- EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT REASONABLE COST

When you do not select one of the above options, the guidelines application enters “NA” on Line V-d.

- ◆ **REASONABLE COST FOR HEALTH INSURANCE:** The guidelines application displays the reasonable cost amount from the NCP’s Line 5, REASONABLE COST, field on the MEDICAL SUPPORT screen. The guidelines application displays “PER MONTH” for the frequency on this line. When you select EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT NO COST TO ADD CHILD(REN) on the MEDICAL screen, the guidelines application enters zero in this field.

- ◆ **V-e. UNCOVERED MEDICAL EXPENSES:** The guidelines application displays the percentage of the children’s UME for which each parent is responsible. The guidelines application calculates each parent’s percentage of UME by using the following formula:

$$\frac{\text{NCP's or CP's Total Net Monthly Income}}{\text{NCP's Total Net Monthly Income} + \text{CP's Total Net Monthly Income}}$$

For example, if the payor’s net income is \$1,000, and the payee’s net income is \$1,500, then the uncovered medical percentages are 40 percent for the payor and 60 percent for the payee.

- ◆ **OVERRIDE:** This box allows you to override the NCP’s amount of UME when necessary. When you select this box, the guidelines application opens the NCP’s UNCOVERED MEDICAL EXPENSES field so that you can manually enter a percentage. After you enter a new percentage, the guidelines application automatically recalculates the percentage in the CP’s UNCOVERED MEDICAL EXPENSES field.

In caretaker cases, for example, it may be necessary to change the NCP’s UME amount. See [Caretaker Cases and Uncovered Medical Expenses](#) for additional information. See also [SSI-Only Cases and Uncovered Medical Expenses](#) for procedures when the parents’ only income is SSI.

- ◆ **V-f. RECOMMENDED AMOUNT OF CURRENT SUPPORT (CP):** The guidelines application displays this field for the CP only when you’ve selected the JOINT PHYSICAL CARE button in the heading section. When you do not select the JOINT PHYSICAL CARE button, the guidelines application does not display this field for the CP. This field functions the same for the CP as it does for the NCP.
- ◆ **V-g. RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT (CP):** The guidelines application displays the total amount of cash medical support when you select CP CASH MEDICAL SUPPORT ORDERED AT HEARING on the MEDICAL SUPPORT screen. The amount displayed in this field comes from the CP CASH MEDICAL SUPPORT ORDERED AT HEARING field on the MEDICAL SUPPORT screen. If you do not select CP CASH MEDICAL SUPPORT ORDERED AT HEARING on the MEDICAL SUPPORT screen, ICAR displays zero in this field.

- ◆ **V-h. RECOMMENDED MEDICAL SUPPORT–HEALTH INSURANCE (CP):** The guidelines application displays “YES” or “NA,” depending on what you select from the MEDICAL SUPPORT screen:
  - The guidelines application displays “YES” when you select CP HEALTH INSURANCE on the MEDICAL SUPPORT screen.
  - The guidelines application displays “YES” when you select CP PUBLIC COVERAGE on the MEDICAL SUPPORT screen.
  - When you do not select CP HEALTH INSURANCE or CP PUBLIC COVERAGE on the MEDICAL SUPPORT screen, the guidelines application enters “NA.”
- ◆ **REASONABLE COST FOR HEALTH INSURANCE:** The guidelines application displays the reasonable cost amount from the CP’s Line 5, REASONABLE COST, field on the MEDICAL SUPPORT screen. The guidelines application displays “PER MONTH” for the frequency.
- ◆ **V-i. UNCOVERED MEDICAL EXPENSES:** The guidelines application displays the percentage of the children’s UME for which the CP is responsible. The guidelines application calculates the CP’s percentage using the same formula indicated above for the NCP.

### **Changes in Obligation as Number of Children Changes**

**Legal reference:** Iowa Court Rules, Chapter 9

The support obligation changes as each child emancipates and is no longer entitled to child support.

#### **Child Support Cases**

In non-foster care child support cases, the guidelines application calculates these changes in the support obligation based on the present income of the payor and the payee, the number of children, and the existing guidelines.

Three children, ages 13, 15, and 17, live with Ms. C. Ms. C’s adjusted net income is \$2,750 per month. Mr. B’s adjusted net income is \$3,300 per month. The guidelines application calculates Mr. B’s support obligation at \$1,002 per month for three children.

Using present incomes, the guidelines application also calculates Mr. B’s support obligation for two children and for one child, as follows:

Two children = \$862 per month      One child = \$603 per month

**Foster Care Cases**

In foster care cases, calculate these changes in the support obligation based on the prorated recommended amount of support and the number of children for whom support remains due.

The recommended amount of support Mr. T is ordered to pay per week for children P, Q, and R, currently in foster care, is \$40 per week, per child, or a total of \$120 per week. When child P leaves foster care, Mr. T’s total remaining obligation will be \$80 per week (\$40 multiplied by two remaining children).

**Viewing Changes in Support on the Guidelines Application**

When there is more than one child, the guidelines application calculates the changes in support that occur when each child is no longer entitled to support.

**Changes in Support in Basic Cases**

The guidelines application displays the changes in support calculations on the CHANGES IN SUPPORT screen. Each row within the screen shows one level. For example, the first row shows the calculations when there are two children entitled to support. The second row shows the calculations when there is only one child entitled to support, etc.

Home	Help	Print Preview	Save	Save as	(Needs Saved)																											
Case #:	9999991	Docket #:		Additional Docket #s:																												
Guideline Year:	2018	<input checked="" type="radio"/> Child Support <input type="radio"/> Foster Care		<input checked="" type="checkbox"/> Current <input checked="" type="checkbox"/> Accrued <input checked="" type="checkbox"/> Medical	<input type="checkbox"/> Joint Physical Care																											
CP Name:		NCP Name:		Support sought for 3 children.																												
<ul style="list-style-type: none"> <li>0 Prepared By</li> <li>1 CP Income</li> <li>2 NCP Income</li> <li>3 Dependents</li> <li>4 Medical Support</li> <li>5 QADD</li> <li>6 Guideline Amt</li> <li>7 Extraordinary Visitation</li> <li>8 Deviations</li> <li>9 Accrued Support</li> <li>A Rec Amt of Support</li> <li>C Changes in Support</li> <li>G Comments</li> </ul>	<table border="1"> <thead> <tr> <th colspan="6">Changes in Support</th> </tr> <tr> <th></th> <th>Number of Dependents</th> <th>NCP's Basic Support Obligation</th> <th>Health Insurance Add-on or Deduction</th> <th>Extraordinary Visitation Credit</th> <th>Guideline Amount of Child Support</th> <th>per</th> </tr> </thead> <tbody> <tr> <td></td> <td>2</td> <td>\$677.00</td> <td>-\$17.20</td> <td>\$0.00</td> <td>\$660.00</td> <td>Month</td> </tr> <tr> <td></td> <td>1</td> <td>\$488.06</td> <td>-\$17.20</td> <td>\$0.00</td> <td>\$471.00</td> <td>Month</td> </tr> </tbody> </table>					Changes in Support							Number of Dependents	NCP's Basic Support Obligation	Health Insurance Add-on or Deduction	Extraordinary Visitation Credit	Guideline Amount of Child Support	per		2	\$677.00	-\$17.20	\$0.00	\$660.00	Month		1	\$488.06	-\$17.20	\$0.00	\$471.00	Month
Changes in Support																																
	Number of Dependents	NCP's Basic Support Obligation	Health Insurance Add-on or Deduction	Extraordinary Visitation Credit	Guideline Amount of Child Support	per																										
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	1	\$488.06	-\$17.20	\$0.00	\$471.00	Month																										

Following is a list of the fields displayed on the CHANGES IN SUPPORT screen.

- ◆ **NUMBER OF DEPENDENTS:** The guidelines application displays the number of children entitled to support as each child emancipates.  
  
In non-foster care cases, if there are five or fewer children, the top level shows the total number of children for whom support is sought, less one. If there are more than five children, the top level shows "5+," because the support amount for more than five children is the same as the support amount for five children.  
  
Each subsequent level displays one less than its preceding level. For example, if the NUMBER OF DEPENDENTS field in the first level shows "4," the next level shows "3," and so on.
- ◆ **NCP'S BASIC SUPPORT OBLIGATION:** This field shows the NCP's share of the total basic support obligation, before any health insurance adjustment. The amount in this field is calculated in the same way as the amount in the NCP'S BASIC SUPPORT OBLIGATION BEFORE HEALTH INSURANCE field on the GUIDELINE AMT screen.
- ◆ **HEALTH INSURANCE ADD-ON OR DEDUCTION:**
  - If the NCP is ordered to provide health insurance, this field shows a health insurance deduction to the NCP's obligation.
  - If the CP is ordered to provide health insurance, this field shows a health insurance add-on to the NCP's obligation.
  - The amount in this field is calculated in the same way as the amount in the HEALTH INSURANCE ADD-ON OR DEDUCTION FROM NCP'S OBLIGATION field on the GUIDELINE AMT screen.
- ◆ **EXTRAORDINARY VISITATION CREDIT:** The guidelines application displays the amount of the extraordinary visitation credit, using the support amount for the number of dependents in that row.
- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** The guidelines application displays the guideline child support amount for the children still entitled to support.

The guidelines application calculates this amount by using the steps in the pure income shares method as well as providing the NCP an extraordinary visitation credit adjustment, if appropriate. For more information about the steps in the pure income shares method, see [Establishing Current Support Using the Guidelines Application](#).

The guidelines application rounds this figure to the nearest dollar, unless the recommended amount of support was the result of an overriding deviation.

- ◆ **PER:** The guidelines application displays the frequency you selected in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen.

### **Changes in Support with a Child Care Expense Variance**

If there is a child care expense variance ordered at a court hearing, there will be a CHANGES IN CHILD CARE EXPENSE VARIANCE table on the CHANGES IN SUPPORT screen. The CSRU attorney will complete the DATES field provided by the judge at court, if appropriate.

The CHANGES IN CHILD CARE EXPENSE VARIANCE table only displays on the CHANGES IN SUPPORT screen when you select the CHILD CARE EXPENSE VARIANCE button on the DEVIATIONS screen. This is not appropriate in joint physical care or foster care calculations.

Home Help Print Preview Save Save as (Needs Saved)

Case #: [ ] Docket #: [ ] Additional Docket #s: [ ] [ ]

Guideline Year: 2018  Child Support  Foster Care  Current  Accrued  Medical  Joint Physical Care

CP Name: [ ] NCP Name: [ ] Support sought for 3 children.

**Changes in Support**

This amount includes the child care variance. Edit the Guideline Amount of Child Support field as needed.

Number of Dependents	NCP's Basic Support Obligation	Health Insurance Add-on or Deduction	Extraordinary Visitation Credit	Guideline Amount of Child Support	per
2	\$677.00	-\$17.20	\$0.00	\$760.00	Month
1	\$488.06	-\$17.20	\$0.00	\$571.00	Month

**Changes in Child Care Expense Variance**

Dates	
\$100.00	2/1/2018 — 5/31/2018 Delete
\$75.00	6/1/2018 — 11/30/2020 Delete

Add child care variance

- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** The guidelines application displays the guideline child support amount for the children still entitled to support including a variance for child care expenses, if appropriate.

The amount of variance for child care expenses remains the same as the number of children decreases on the CHANGES IN SUPPORT screen.

- ◆ **CHANGES IN CHILD CARE EXPENSE VARIANCE:** The guidelines application displays the amount of variance for child care expenses, using the amount listed in that field on the DEVIATIONS screen. The CSRU attorney will complete the CHANGES IN CHILD CARE EXPENSE VARIANCE field provided by the judge at court, if a step change is appropriate.

- ◆ **DATES:** The guidelines application leaves the effective dates blank. The CSRU attorney will complete these entries if appropriate.

NOTE: The CHANGES IN CHILD CARE EXPENSE VARIANCE and DATES fields will not be available if there is no child care expense variance entered on the DEVIATIONS screen.

### Changes in Support in Foster Care Cases

Changes in Support					
Number of Dependents	NCP's Basic Support Obligation	Health Insurance Add-on or Deduction	Extraordinary Visitation Credit	Guideline Amount of Child Support	per
3	NA	-\$17.20	NA	\$331.00	Month
2	NA	-\$17.20	NA	\$220.00	Month
1	NA	-\$17.20	NA	\$110.00	Month

In foster care cases, the guidelines application does not recalculate the extraordinary visitation credit for the CHANGES IN SUPPORT screen. Changes in support are calculated based on the prorated recommended amount of support from the FOSTER CARE screen. For that reason, the guidelines application enters "NA" in the NCP'S BASIC SUPPORT OBLIGATION and EXTRAORDINARY VISITATION CREDIT fields on the CHANGES IN SUPPORT screen for foster care cases.

Below is a description of the remaining fields. As with the non-foster care version, all fields are display-only.

- ◆ **NUMBER OF DEPENDENTS:** The guidelines application displays the number of children entitled to support as each child emancipates. In foster care cases, the first occurrence in this field displays the *total number of children*, unless the total number of children is more than five.

Then, as with non-foster care cases, "5+" displays in this field. Subsequent occurrences (up to a total of five occurrences) are one less than the one before. For example, the NUMBER OF CHILDREN field in the first level shows "4," the next level shows "3," and so on.

- ◆ **HEALTH INSURANCE ADD-ON OR DEDUCTION:**

- If the NCP is ordered to provide health insurance, this field shows a health insurance deduction to the NCP's obligation.
- If the CP is ordered to provide health insurance, this field shows a health insurance add-on to the NCP's obligation.
- The amount in this field is calculated in the same way as the amount in the HEALTH INSURANCE ADD-ON OR DEDUCTION FROM NCP'S OBLIGATION field on the GUIDELINE AMT screen.

- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** The guidelines application calculates this amount by using the prorated recommended amount of support from the FOSTER CARE screen or the GUIDELINE AMT screen, whichever is the lowest amount.

The guidelines application rounds the figure in this field to the nearest dollar, unless the recommended amount of support was the result of an overriding deviation. Refer to [Overriding Deviations](#).

- ◆ **PER:** The guidelines application displays the frequency you selected in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen.

### **Changes in Support in Joint Physical Care Cases**

Following are field descriptions for joint physical care calculations. All fields are display-only.

- ◆ **NUMBER OF CHILDREN:** The guidelines application displays the number of children entitled to support as each child emancipates. As with other case types, the first occurrence in this field displays the *total number of children*, less one.

When the total number of children is more than 5, "5+" displays in this field. Subsequent occurrences (up to a total of five occurrences) are one less than the one before. For example, the NUMBER OF CHILDREN field in the first level shows "4," the next level shows "3," and so on.

- ◆ **RECOMMENDED AMOUNT OF CHILD SUPPORT FOR FIRST NAME, LAST NAME:** The guidelines application displays the amount each parent owes. These amounts are calculated the same way as the amounts on the GUIDELINE AMT screen's Line J, GUIDELINE AMOUNT OF CHILD SUPPORT.
- ◆ **NET AMOUNT OF CHILD CARE FOR JOINT PHYSICAL CARE AFTER OFFSET:** This field shows, by number of children, the net amount of child support after offset. The amount is calculated the same way as the amount in the NET AMOUNT OF CHILD SUPPORT FOR JOINT PHYSICAL CARE AFTER OFFSET field on the GUIDELINE AMT screen.
- ◆ **PER:** The guidelines application displays the frequency you selected in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen.

## **Adding and Viewing Comments on the Guidelines Application**

You may enter, view, or edit comments about any section of the guidelines application at any time as you work on a guideline calculation. For example, you may want to comment on why a deviation was made or why a particular child was not selected on the DEPENDENTS screen to be included in the calculation.

The screenshot shows a software application interface for adding comments. At the top, there is a navigation bar with buttons for 'Home', 'Help', 'Print Preview', 'Save', and 'Save as'. Below this is a header area containing 'Case #', 'Docket #', and 'Additional Docket #' fields. A 'Guideline Year' dropdown is set to '2018'. There are radio buttons for 'Child Support' (selected) and 'Foster Care', and checkboxes for 'Current', 'Accrued', 'Medical', and 'Joint Physical Care'. 'CP Name' and 'NCP Name' fields are present, along with the text 'Support sought for 3 children.' A sidebar on the left lists various sections: 'Prepared By', 'CP Income', 'NCP Income', 'Dependents', 'Medical Support', 'QADD', 'Guideline Amt', 'Extraordinary Visitation', 'Deviations', 'Accrued Support', 'Rec Amt of Support', 'Changes in Support', and 'Comments'. The 'Comments' section is selected, showing a text area with 'None' and an 'Add Comment' button.

Comments are entered on the COMMENTS screen. To add a comment, press the ADD COMMENT button. Upon completing each comment, press the TAB button or click anywhere outside of the box. To add another comment, press the ADD COMMENT button.

Complete the fields as follows:

- ◆ **DESCRIPTION/TEXT:** Select the sections of the worksheet from the drop down box about which you wish to comment. Select the same section multiple times, if necessary. Allowed selections are:
  - Dependents
  - Method Used to Determine NCP's Income
  - NCP's Total Gross Monthly Income
  - NCP's Deductions
  - Method Used to Determine CP's Income
  - CP's Total Gross Monthly Income
  - CP's Deductions
  - Uncovered Medical Expense
  - NCP's and CP's Total Net Monthly Income

- Number of Children for Whom Support is Sought
- Guidelines Percentage or Specified Dollar Amount
- Guideline Amount of Child Support
- Review/Admod Variance
- Extraordinary Visitation
- Deviations
- Recommended Amount of Current Support
- Recommended Amount of Accrued Support
- Changes in Support Obligation as Number of Children Entitled to Support Changes
- Qualified Additional Dependent Deduction
- Medical Support
- Supplemental Security Income (SSI)

The guidelines application re-sorts the comments you've added when you print the worksheet or view another screen, in the order you see listed above.

- ◆ Enter your comments in the text box below the DESCRIPTION/TEXT field. There is no limit to the amount of text you may enter. NOTE: Do not enter confidential information (such as receipt of FIP, name of a parent's employer, which confidential income source was used to determine income, etc.) when entering financial information about the payor or the payee on the COMMENTS screen.

When you are finished entering the comment, press TAB.

Click anywhere in the field you want to change, to edit any comment. Press the DELETE button to remove a comment that you already added.

NOTE: The guidelines application does not have a spell-check feature. It is important to carefully review comments before sending the *Child Support Guidelines Worksheet* to the parents.

To view or review the text, double click on the desired comment to extend it to the bottom of the screen. If more text exists than can be viewed in that window, a scroll bar appears. Use the arrow keys or the PAGE UP and PAGE DOWN keys to view the contents.

### **Finishing the Worksheet**

Enter your name in the first PREPARED BY field on the PREPARED BY screen. Enter a second name in the second PREPARED BY field for another worker involved in preparing the guideline calculation. Each of the PREPARED BY fields allows 32 alphanumeric characters.

After you have entered all the data necessary for the guidelines application to calculate current, medical, and accrued support figures, save the scenario and print the worksheet and attachments for use in your establishment or modification action.

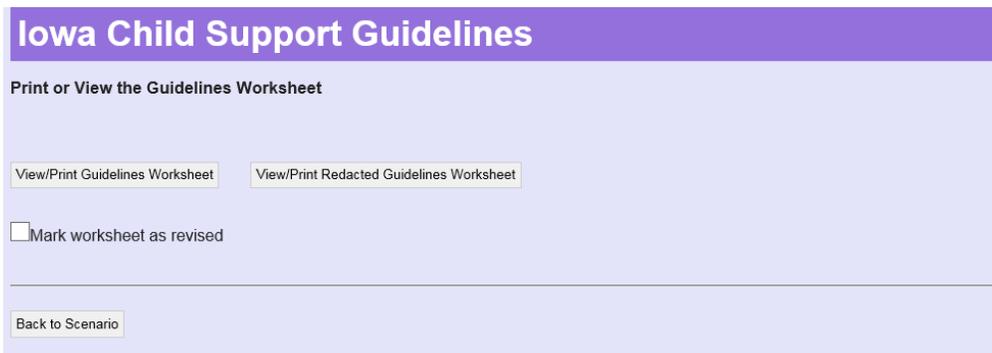
### **Saving the Scenario**

Save your scenario regularly as you work on it. As you are working, you can either save it under the existing scenario name or rename the scenario. There are two ways to save a calculation under the existing scenario name:

- ◆ To quickly save the scenario, click on the SAVE button in the upper right hand corner of the screen. The guidelines application immediately saves the scenario.
- ◆ When you complete your scenario, save the scenario under a unique, identifying name, if you have not already done so. This will help you identify specific scenarios for each case. To rename and save a scenario:
  1. Select SAVE AS from the GUIDELINES menu. The SCENARIO SAVE AS dialog box displays.
  2. Enter the new scenario name in the SCENARIO NAME field. The name may be up to 30 alphanumeric characters in length. NOTE: If you do not change the SCENARIO NAME, the guidelines application displays the following edit message: "This scenario already exists for this case. Please change the scenario name or cancel the save."
  3. Click OK to save the scenario under the new name. The scenario remains open.

## **Printing the Worksheet and Attachments**

When you complete the guideline calculation, you can print form 470-2640, *Child Support Guidelines Worksheet*. From the GUIDELINES menu, select PRINT PREVIEW option. The guidelines application displays the following screen:



**Iowa Child Support Guidelines**

Print or View the Guidelines Worksheet

Mark worksheet as revised

There are two ways to print the *Child Support Guidelines Worksheet* and attachments:

- ◆ [VIEW/PRINT THE GUIDELINES WORKSHEET](#)
- ◆ [VIEW/PRINT THE REDACTED GUIDELINES WORKSHEET](#)

### **View/Print Guidelines Worksheet**

When you select the VIEW/PRINT GUIDELINES WORKSHEET button, the guidelines application displays the worksheet with full information, including the children's full names and full dates of birth. Select this option to print the *Child Support Guidelines Worksheet* and send it to the parents.

### **View/Print Redacted Guidelines Worksheet**

When you select the VIEW/PRINT REDACTED GUIDELINES WORKSHEET button, the guidelines application displays/prints the children's initials instead of their full names on page one and in the QADD section. The guidelines application also displays/prints only the children's year of birth in the QADD section. Select this option to print the *Child Support Guidelines Worksheet* and file it with the court.

There are several attachments to the *Child Support Guidelines Worksheet*:

- ◆ **SUPPORTING DOCUMENTATION:** The *Supporting Documentation* attachment shows the method used to determine the parties' gross incomes and how the tax deductions were figured. If you select the field PARENT CONTRIBUTES TO BOTH MEDICARE AND MANDATORY PENSION; NOT SOCIAL SECURITY on the pension calculator, a Medicare tax amount displays under the section's FICA tax column.
- ◆ **MEDICAL SUPPORT – REASONABLE COST CALCULATION:** The reasonable cost calculation attachment shows the eight step process to determine the reasonable cost of medical support, per the guidelines. The guidelines application displays the same data on this page as on the MEDICAL SUPPORT screen.
- ◆ **COMMENTS:** The *Comments* attachment shows any comments entered regarding the guideline calculation.
- ◆ **ACCRUED SUPPORT:** The *Accrued Support* attachment shows the calculation of the recommended amount of accrued support.

### **Revising the Guidelines Worksheet**

There may be times when a parent contests the recommended support amounts in the *Child Support Guidelines Worksheet* or you get new income or medical information after you send the *Child Support Guidelines Worksheet*.

When you receive new information or an objection, review it and recalculate guidelines, if appropriate. Prepare a revised *Child Support Guidelines Worksheet* to mail to the parties in the following situations:

- ◆ Child support amount changes by \$1.00 or more
- ◆ Uncovered medical expense (UME) percentages change
- ◆ Cash medical support changes by \$1.00 or more
- ◆ Accrued support changes by \$1.00 or more
- ◆ Medical support changes (examples may include a change from cash medical support to health insurance or vice versa, or cash medical support to health insurance at no cost to add the child, etc.)

Prepare a revised *Child Support Guidelines Worksheet*, check the MARK WORKSHEET AS REVISED field on the PRINT PREVIEW screen and mail it to all parties. Wait the appropriate time before proceeding with the next step.

## **Special Circumstances**

The following special circumstances affect the application of the child support guidelines:

- ◆ The children receive social security benefits because of a parent's disability;
- ◆ The payor's only income is from the Supplemental Security Income (SSI) program;
- ◆ The court orders shared physical care or divides physical care between the parents.

### **Social Security Disability Cases**

**Legal reference:** Iowa Code sections 598.22, 598.22C

An Iowa Supreme Court decision, *In re Marriage of Hilmo*, 623 N.W.2d 809 (Iowa 2001), sets procedures for the way the Unit calculates the recommended amount of child support in Social Security Disability (SSD) cases effective March 18, 2002. These procedures have been incorporated into Iowa Code sections 598.22 and 598.22C.

When establishing or modifying support, if the children receive social security benefits due to the payor's disability, you must do the following:

- ◆ Add the SSD benefit amount received by all the payor's children to the payor's gross income. The children's total SSD benefit amount includes children not on the order for whom you are currently establishing or modifying support. This amount is used to calculate the recommended amount of child and medical support.
- ◆ Satisfy the amount of SSD for the children on the case for whom you are establishing or modifying support from the final recommended amount of child and cash medical support. The payor owes the remaining amount.

If the payor is the representative payee for the children's SSD benefits instead of the payee, you still add the children's benefit amount to the payor's income as indicated above. However, do not satisfy the current or accrued support by the children's SSD amount. Refer to [Recommended Amount of Support and Satisfaction of SSD](#).

- ◆ If the SSD amount is higher than the final recommended amount of child and cash medical support, this is considered a gift to the children. This extra monthly SSD amount does not apply to arrears or future coupons.
- ◆ Change the amounts only if the number of children entitled to support changes and the order indicates, in the emancipation section, the recommended amount of children, the SSD satisfaction amount, and the child support due after the SSD satisfaction.

NOTE: Use the same current SSD satisfaction amount at the time of filing of the order for each emancipation, since the children's total benefit amount remains the same. The total amount is apportioned according to the number of children receiving the benefit.

The amount due after the dollar-for-dollar satisfaction goes into effect as of the date specified and remains in effect until the order is modified. The cash amount does not change when the SSD amount changes. It changes only after a modification that includes a guideline calculation.

NOTE: Calculate UME for SSD cases based on the current net income of both parties. The *Hilmo* decision did not change the way UME is calculated for these cases.

### **Cases Affected by the Hilmo Decision**

For **new** establishment cases, apply these procedures when establishing any new court order if the payor receives SSD benefits and the children receive SSD benefits because of the payor's disability.

An **existing order** may include language about how to handle SSD benefits, such as:

- ◆ The SSD benefit fully satisfies the child support obligation. For example, the Unit stated in its administrative order that the recommended amount of child support was a deviation from the guideline amount of child support. The Unit deviated to the amount of the SSD benefit and suspended the entire obligation on ICAR.
- ◆ The SSD payment satisfies a portion of the child support obligation. For example, a court may have ordered that a \$200 SSD benefit for the child satisfies the same amount of the \$500 child support obligation, dollar-for-dollar, resulting in the payor having to pay \$300 per month in child support.

Some orders have no language about how to handle SSD payments, such as orders that were established before the children received disability benefits. The Unit's previous policy was to consider the SSD benefit in lieu of child support and suspend the entire child support obligation on ICAR.

Since the *Hilmo* decision, the main purposes of modifying an existing order when the payor and children receive SSD benefits due to the payor's disability are to:

- ◆ Base the child and medical support on the guidelines, considering the children's SSD amounts as part of the payor's income,
- ◆ Satisfy the payor's child and cash medical support obligation on a dollar-for-dollar basis by the children's SSD benefit, and
- ◆ Confirm arrears up to the date the new order is filed.

This policy has no effect for **out-of-state orders**. When an out-of-state order is established or modified, the laws of the issuing state apply. Bill according to the other state's instructions.

If the controlling order was issued in another state, Iowa must have continuing exclusive jurisdiction (CEJ) in order to modify the order.

- ◆ If you determine the controlling order to be another state's order, and that state has continuing exclusive jurisdiction, make a referral to that state to modify.
- ◆ If Iowa has continuing exclusive jurisdiction, proceed with an official determination of controlling order (DCO) as well as the judicial modification.

For cases with **multiple orders**, follow the basic procedures for modifying multiple orders detailed in 10-Q, [Administrative Review and Adjustment](#).

If you have multiple ongoing orders, all from Iowa, modify all the orders to the updated amount during your judicial modification.

**Reconciliation:** If the Unit suspended the entire obligation, there is no need to reconcile the payments, because ICAR did not bill.

Similarly, if the original order specified a dollar-for-dollar credit, and there was an amount due for each period after the dollar-for-dollar credit, you still do not have to reconcile. You have avoided any overlapping payments by making the new due date coincide with the first payment that would have been due in the next month.

### **Gathering Financial Information and Verifying SSD Benefits**

Form 470-0204, *Financial Statement*, and form 470-2870, *Foster Care Financial Statement*, include a section for the payor and payee to complete if the children receive SSD benefits.

If the payor and payee complete the SSD sections of the *Financial Statement* or the *Foster Care Financial Statement* but do not provide verification, or you are aware of SSD benefits some other way, verify this information.

You must first check all automated SSA sources and narrate that you checked these sources. This includes reviewing Location Data Base (LOCDB), Worker Information System Exchange Database (WISE), Federal Parent Locator System (FPLS), and Federal Case Registry (FCR).

If no verification of SSD benefits for the payor and the children is found on the automated SSA sources, but a parent indicates receipt of SSD benefits, send form 470-3515, *Verification of Social Security Information*, to your region's Social Security Administration office. Send this form by fax or by mail with a self-addressed, stamped envelope.

To verify children's benefit information, you may have to get a signed release of information from the parent or the representative payee receiving the benefits to provide to the Social Security Administration.

If you learn that the benefit amounts are going to change soon because of an annual cost-of-living increase, consult with your office supervisor to determine the need to reissue form 470-2640, *Child Support Guidelines Worksheet*, and pend the order to wait for verification of the increase in SSD benefits. Some things to consider when making this determination are:

- ◆ The length of time until the effective date of the increase, and
- ◆ At what point in the establishment or modification process you are.

Once you verify that the payee or payor and children are receiving SSD benefits, enter a "Y" in the SSD field on the FEDBEN screen for the appropriate person.

### **Entering the Information in the Guidelines Application**

Calculate guidelines after you have the payee's and payor's income and deduction information.

#### **SSD Income of Payor and Children**

When you enter the payor and children's SSD income on the NCP INCOME screen, complete the following steps.

If the payor has SSD income **only**:

1. Choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE NCP INCOME field. Enter the payor's SSD income in the TOTAL GROSS MONTHLY INCOME field and manually calculate the standard 20 percent tax deduction. Enter that amount in the FEDERAL INCOME TAX field.

NOTE: If the payor or payee disagrees with the 20 percent tax deduction, the disagreeing party must provide proof, such as tax forms, that show that the payor's tax liability is higher or lower than the amount deducted.

2. Add the total children's SSD benefit amounts into the payor's gross monthly income figure displayed in the TOTAL GROSS MONTHLY INCOME field. Do not reapply the standard 20 percent tax deduction, as the children's SSD benefits are not taxable to the parent.

NOTE: When adding the children's SSD benefits to the payor's gross income, you must add the SSD benefits paid to all children due to the payor's disability.

3. Enter any additional deductions. The amount listed in the NCP ADJUSTED NET MONTHLY INCOME field is the amount the guidelines application uses to calculate the recommended amount of child and medical support.
4. Continue with the guideline calculation, determine medical support, and enter any additional necessary information, such as extraordinary visitation or any foster care deviations.

If the payor receives **earned income** in addition to the SSD income:

1. Choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE NCP INCOME field.
2. Enter the earned income in the TOTAL GROSS MONTHLY INCOME field on the NCP INCOME screen.
3. Enter the manually calculated 20 percent standard tax deduction or the federal and state tax and FICA deductions, as appropriate.
4. Once any earned income is calculated, enter the payor's SSD income as follows:
  - a. Manually deduct 20 percent of the total SSD benefit amount that the payor receives.
  - b. Add the remaining 80 percent of the payor's SSD benefit payments to the total gross monthly income field.

NOTE: If the payor or payee disagrees with the 20 percent tax deduction, the disagreeing party must provide proof, such as tax forms, that show that the payor's tax liability is higher or lower than what was deducted.

5. Add the total children's SSD benefit amount received because of the payor's disability to the TOTAL GROSS MONTHLY INCOME field. Do not reapply the standard 20 percent tax deduction or deduct any taxes, as the children's SSD benefits are not taxable to the parent.

NOTE: When adding the children's SSD benefits to the payor's gross income, you must add the SSD benefits paid to all children due to the payor's disability.

6. Enter any additional deductions. The amount listed in the NCP ADJUSTED NET MONTHLY INCOME field is the amount used to calculate the recommended amount of child and medical support.
7. Continue with the guideline calculation, determine medical support, and enter any additional necessary information, such as extraordinary visitation or any foster care deviations.

The income figure includes any children who receive SSD, not just the children under the court order being established or modified. This figure should include benefits received by:

- ◆ Children under the court order,
- ◆ Children living in the payor's home, and
- ◆ Any of the payor's children living in another household with other parents or caretakers.

If the payor is the representative payee for the children's SSD benefits instead of the payee, you still add the children's benefit amount to the payor's income as indicated above. However, do not satisfy the current or accrued support by the children's SSD amount. Refer to [Recommended Amount of Support and Satisfaction of SSD](#).

### **SSD Income of Payee**

If the payee has SSD income paid to the payee for the **payee's** disability, enter the payee's SSD income on the CP INCOME screens as follows:

1. Choose FINANCIAL STATEMENT/VERIFIED INCOME in the METHOD USED TO DETERMINE CP INCOME field.
2. Enter the payee's SSD income in the TOTAL GROSS MONTHLY INCOME field and manually calculate the standard 20 percent tax deduction. Enter that amount in the FEDERAL INCOME TAX field.

NOTE: If the payor or the payee disagrees with the 20 percent tax deduction, the disagreeing party must provide proof, such as tax forms, that show that the payor's tax liability is higher or lower than the amount deducted.

3. If any of the payee's children receive SSD benefits due to the payee's disability, add the total children's SSD benefit amounts received due to the payee's disability into the payee's gross monthly income figure displayed in the TOTAL GROSS MONTHLY INCOME field.

Do not reapply the standard 20 percent tax deduction, as the children's SSD benefits are not taxable to the parent.

4. Enter any additional deductions. The amount listed in the CP ADJUSTED NET MONTHLY INCOME field is the amount the guidelines application uses to calculate the recommended amount of child and medical support.
5. Continue with the guideline calculation, determine medical support, and enter any additional necessary information, such as extraordinary visitation or any foster care deviations

If the payee on the case is still the payor's spouse and receives SSD benefits due to the **payor's** disability, count that benefit as income to the payee, not the payor, and apply the standard 20 percent deduction.

If the payee has earned income in addition to SSD benefits, due to the payee's disability, enter this information as listed above for the payor.

#### **SSD Income of Children When Both Parents Are Disabled**

If both parents are disabled and both receive SSD benefits, get a release of information signed by a parent and contact the Social Security Administration to determine under which parent's claim the children receive SSD benefits.

The children may receive benefits under the parent's claim that is the highest. Rarely, they may also receive benefits under both parents' claims.

If the children receive benefits under only one parent's claim, add the children's SSD benefit amount to that parent's monthly income.

- ◆ If that parent is the child support payor, apply the satisfaction for the children's SSD benefit amount to the recommended amount of child and cash medical support.
- ◆ If that parent is the child support payee, do not apply a satisfaction to the recommended amount of child or cash medical support.

If the children receive benefits under both parents' claims, add the appropriate amount of the children's SSD benefits to each parent's monthly income. Apply the satisfaction for the children's SSD benefit amount attributable to the payor's claim to the recommended amount of child and cash medical support.

### **SSD Income of Spouse**

If either the payor's or payee's current spouse receives an SSD benefit due to the payor's or the payee's disability, do not count that as income to the payor or the payee.

If the payor or payee and the spouse receive one, combined SSD check, contact the Social Security Administration to verify the amount of the payor's or payee's disability benefit.

### **Frequency of Child Support Payments**

For **establishment** cases, set the frequency of the due date for child support payments of all SSD cases as monthly. This includes foster care cases.

For **modification** cases, changes to the periodic due date of a court order are allowed only under rare circumstances, such as when the court determines that a good reason exists. The order must contain the reason for changing the due date and must reconcile any payments due or made which might otherwise cause double billing.

Since SSD payments arrive monthly, it is reasonable and appropriate to make all modified orders monthly for SSD cases. Therefore, if the obligation frequency is already monthly, retain the frequency and periodic due date of the original order.

If the order is not monthly, change the frequency to monthly. Set the new monthly due date to begin the first time the old obligation would have been due in the next month. This helps avoid overlapping payment periods. For example, if an obligation was weekly, due on Fridays, set the new monthly obligation to begin on the first Friday of the next month.

OLD weekly obligation due on Fridays.	October 5, 12, 19, 26, 2018
NEW monthly obligation due on the 2nd.	November 2, 2018

### **Prior Support Obligation Deduction**

If the payor who receives SSD has other children under a separate support order who receive SSD due to the payor's disability, give the payor the prior child support obligation deduction. However, the amount of the deduction depends on the circumstances and the words in the order.

1. The payor has a prior support order for \$100 for Child A and Child B. The payor later becomes disabled, and Child A and Child B begin receiving \$100 in SSD benefits. The total \$100 child support obligation is suspended on ICAR due to the children's receipt of SSD under the old "SSD in lieu of child support" policy.

When establishing or modifying an order for the payor's other children, add the \$100 for Child A and Child B's SSD payment to the payor's gross monthly income and give the payor a \$100 deduction for the prior support order.

2. The payor has a prior support order for \$500 for Child C and Child D. The payor later becomes disabled, and Child C and Child D begin receiving \$300 in SSD benefits. The total \$500 child support obligation is suspended on ICAR due to the children's receipt of SSD under the old "SSD in lieu of child support" policy.

When establishing or modifying an order for the payor's other children, add the \$300 for Child C and Child D's SSD amount to the payor's gross monthly income and give the payor a prior child support obligation deduction of \$300.

3. The payor has a prior support order for Child E and Child F that was established under the new SSD policy of a dollar-for-dollar credit. The payor was disabled when this order was established.

The recommended amount of child support for Child E and Child F is \$500, and the children's SSD benefit amount is \$300. The payor owes \$200 in cash child support for Child E and Child F.

When establishing or modifying an order for Child E and Child F, add the \$300 for Child E and Child F's SSD amount to the payor's gross monthly income. Give the payor a prior child support obligation deduction of \$500 if the payor has paid \$200 in each of the last 12 months as ordered.

Give the payor a prior child support obligation deduction of only \$300 if the payor has not paid any portion of the \$200 in each of the last 12 months as ordered. If the payor has made partial payments as ordered for Child E and Child F, total the amount of payments on the prior child support order for the preceding 12 months, and divide by 12.

Give the payor a prior child support obligation deduction up to the amount of the obligation. Do not give the payor a prior child support obligation deduction over the amount of the monthly child support obligation.

4. The disabled payor has legal responsibility for two additional children, Child G and Child H. Neither of these additional children have an order for support. However, they receive SSD benefits of \$300, due to the payor's disability.

When establishing or modifying an order for Child J, add the \$300 SSD benefits for Child G and Child H to the payor's gross monthly income and give the payor a QADD deduction for two children.

### **Recommended Amount of Support and Satisfaction of SSD**

The guidelines application displays the final recommended amount of child support in the RECOMMENDED AMOUNT OF CURRENT SUPPORT field on the REC AMT OF SUPPORT screen. The guidelines application displays the cash medical support amount in the RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT field on the REC AMT OF SUPPORT screen, if you selected cash medical on the MEDICAL SUPPORT screen.

From the amounts listed in these fields, manually deduct or satisfy the SSD benefit amount that the children received under the order. **Deduct the SSD benefit amount that the children received from the amount of child support first.** If there is still a children's SSD benefit amount remaining, and cash medical support will be ordered, also deduct the children's SSD benefit from the cash medical support. The remainder is the amount the payor owes in child or cash medical support.

NOTE: Apply the SSD satisfaction only to the recommended amount of current support if the payee is the representative payee for the SSD payments.

1. The payor receives SSD benefits. The payor and payee have child A and child B, both residing with the payee. The two children receive total SSD benefits of \$300 under the payor's SSD claim. The Unit establishes an order against the payor. When calculating guidelines and entering the order, do the following:
  - ◆ Add \$300 (children's SSD benefits) to the payor's monthly income after taxes or the standard 20 percent deduction and before other deductions. The recommended amount of child support is \$500.
  - ◆ Subtract \$300 from the recommended amount of child support of \$500, as the \$300 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$200 in cash child support.
2. The payor receives SSD benefits. The payor and payee have two children. Child C resides with the payor, and child D resides with the payee. The order being established or modified is for child D. Each child receives \$150 in SSD benefits. When calculating guidelines and entering the order, do the following:
  - ◆ Add \$300 (the children's total SSD benefits) to the payor's monthly income after taxes or the standard 20 percent deduction and before other deductions. The recommended child support amount is \$500.
  - ◆ Subtract \$150 from the recommended amount of child support of \$500, as the \$150 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$350 in cash child support.
3. The payor receives SSD benefits. The payor and payee have child A and child B, who reside with the payee. The payor has two additional children, child C and child D, from a second spouse. The order being established or modified is for child A and child B.

The four children receive a total of \$300 in SSD benefits (\$150 for the two children with the payee and \$150 for the two children in the payor's home). When calculating guidelines and entering the order, do the following:

  - ◆ Add \$300 (children's total SSD benefits) to the payor's monthly income after taxes or the standard 20 percent deduction and before other deductions. The recommended child support amount is \$500.
  - ◆ Subtract \$150 from the recommended amount of child support of \$500, as the \$150 is a partial satisfaction of the \$500 recommended amount. The payor must pay \$350 in cash child support.

4. Mr. D receives SSD benefits. Mr. D and Ms. D have child A, who resides with caretaker A, and child B, who resides with caretaker B. The children receive total SSD benefits of \$300 (\$150 for each child) under Mr. D's SSD claim. When calculating guidelines and entering the order against Mr. D, do the following:

- ◆ Add \$300 (children's total SSD benefits) to Mr. D's monthly income after taxes or the standard 20 percent deduction and before other deductions. The recommended amount of support is \$500 or \$250 per child.
- ◆ Subtract \$150 for each child (\$300) from the recommended amount of support of \$500, as the \$300 is a partial satisfaction of the \$500 recommended amount of support. Mr. D must pay \$200 in cash child support.
- ◆ In the order, specify that Mr. D must pay \$100 in child support for each child.

NOTE: When calculating Ms. D's child support obligation, be sure to include the children's SSD amount in Mr. D's income, but do not satisfy any of Ms. D's child support obligation with the children's SSD.

5. The payor receives SSD benefits. The payor and payee have one child, who resides with the payee. Child E receives SSD benefits of \$400 under the payor's claim. The Unit establishes an order against the payor. When calculating guidelines and entering the order, do the following:

- ◆ Add \$400 (child's total SSD benefits) to the payor's monthly income after taxes or the standard 20 percent deduction and before other deductions. The recommended amount of child support is \$300. The recommended amount of cash medical support is \$200.
- ◆ Subtract \$300 (of the \$400 child E receives) from the \$300 recommended child support amount. The \$300 child support amount is completely satisfied by the child's SSD benefits.
- ◆ Subtract \$100 (the remaining amount from the child's SSD benefits) from the recommended amount of cash medical support of \$200. The payor must pay \$100 cash medical support.

For **foster care** cases, if the payor receives the 30 percent or additional dependents deviations, manually deduct or satisfy the SSD benefit amount the children receive from the final recommended amount of support as displayed on the FOSTER CARE screen in the guidelines application.

The payor (father) receives SSD benefits and has child A and child B in foster care. The two children receive total SSD benefits of \$300 under the payor's SSD claim. When calculating the father's child support obligation, do the following:

- ◆ Add \$300 (children's SSD benefits) to the payor's monthly income after taxes or the standard 20 percent deduction and before other deductions.
- ◆ Since you received the payor's financial statement, give the 30 percent deviation on the FOSTER CARE screen. The deviated amount of child support is \$500.
- ◆ Subtract \$300 from the deviated amount of child support of \$500 for the SSD satisfaction. The payor must pay \$200 in cash child support.

NOTE: When calculating the mother's child support obligation, be sure to include the children's SSD amount in the father's income, but do not satisfy any of the mother's child support obligation with the children's SSD.

### **Accrued Support and Satisfaction of SSD**

If the children under the order for which you are establishing support received SSD benefits and FIP at the same time, satisfy the children's SSD benefit amount from the total accrued support due.

This is not a deviation. However, using the deviation grid on the guidelines application is the only way to reflect this satisfaction on the guidelines application and on form 470-2640, *Child Support Guidelines Worksheet*.

After the guidelines application calculates the total accrued support due for all periods FIP or foster care was expended, enter an itemized, accrued support-reducing deviation as follows:

1. Select ACCRUED SUPPORT REDUCING and ITEMIZED as the deviation types.
2. Click the ADD DEVIATION button.
3. Select User-Entry deviation from the drop down box.
4. Enter the amount of the SSD satisfaction in the AMOUNT field.
5. Type this text in the DEVIATION DESCRIPTION field: "AMOUNT OF SSD RECEIVED BY THE CHILDREN."
6. The payor must pay the resulting amount in cash for accrued support.

NOTE: Apply the SSD satisfaction to the recommended amount of accrued support only if the payee was the representative payee for the SSD payments during those months FIP was expended.

Refer to [Entering Deviations for Accrued Support](#) for more information.

The payor receives SSD. Child A and child B reside with the payee, receive \$300 in SSD benefits, and also receive FIP. The Unit plans to establish an order against the payor. The guideline calculation is complete.

- ◆ The recommended amount of current support is \$350 per month.
- ◆ The recommended amount of accrued support due for the months of January to June is \$2,097. Since the children also received a total of \$1,800 in SSD during the months FIP was expended, enter a partial satisfaction of \$1,800 from the total recommended amount of accrued support of \$2,097.
- ◆ The payor must pay \$297 in cash accrued child support.

### **Receipt of Lump-Sum SSD Payments**

During an **establishment action**, if the children are not receiving SSD benefits but receive a lump-sum SSD payment before the order is filed, redo the guideline calculation to include the children's monthly SSD benefit in the payor's income. Satisfy the recommended amount of current support by that amount.

Also, satisfy the total accrued support debt due by the amount of the lump-sum payment, if the lump-sum payment is for the same months that FIP was expended.

On May 31, you issue form 470-2640, *Child Support Guidelines Worksheet*. The payor's recommended amount of current support is \$200 per month, and the recommended amount of accrued support is \$2,000. The children are not receiving SSD benefits at this time.

On June 8, you become aware that the children are newly eligible for \$200 in monthly SSD benefits, due to the payor's disability, and have received a \$2,000 lump-sum payment from the Social Security Administration for the same months that FIP was expended.

Redo the guideline calculation, adding the children's SSD benefit amount to the payor's gross monthly income. Satisfy the resulting recommended amount of current support, dollar-for-dollar, with the children's \$200 SSD benefit amount. Satisfy the resulting accrued support debt due, dollar-for-dollar, by the lump-sum payment.

In a **modification** action, if an order already exists on a case, and the children receive a lump-sum payment for SSD, do not enter a satisfaction on ICAR for the lump-sum payment. To get a satisfaction for this lump-sum payment, the payor must go to court privately or must raise the issue at a judicial hearing or during a future modification.

### **Preparing Orders and Adding Obligations on ICAR**

After the appropriate period has passed, prepare the order to present to the court for approval. Include specific SSD language in establishment and modification orders when using the payor's SSD benefits to determine the new or modified child support amount.

Once the court approves the order, take additional steps to add the new or modified SSD obligation to ICAR.

NOTE: In the emancipation section of each order, there is also an SSD SATISFACTION AMOUNT column. There is no field on FORMVIEW for you to enter the satisfaction amount, nor do you have to edit the form to enter this amount. The form contains programming to automatically enter the current SSD amount for all children in this column.

The current SSD amount for all the children is entered because it is the Unit’s understanding that, under Social Security Administration policy, the amount of disability benefits remains the same as children are emancipated. It just is distributed proportionately to the remaining children.

Three children currently receive \$300 in SSD benefits (\$100 for each child). After child A is emancipated, the SSD benefit for the two remaining children is still \$300 (\$150 for each child).

The Unit must base the order on current circumstances, even though the children’s SSD benefit amount may change in the future as the Social Security Administration makes cost-of-living adjustments to social security benefits or when only one child remains to receive SSD benefits.

Different SSD amounts cannot be used in the emancipation section, because those different SSD amounts were not figured in the payor’s gross monthly income.

The payor or payee may request a review at a later date to determine if the obligation should be increased or decreased. Until a modification is done, the SSD benefit amounts used to determine the recommended amount of child support remain the same.

Example of an emancipation section:

<b>Number of Children Entitled to Support</b>	<b>Guidelines Amount</b>	<b>SSD Satisfaction Amount</b>	<b>Amount Due After SSD Satisfaction</b>
5	\$500	\$100	\$400
4	\$400	\$100	\$300
3	\$300	\$100	\$200
2	\$200	\$100	\$100
1	\$100	\$100	\$0

### **SSD Language in Modification Orders**

Modification orders must contain the following two elements:

- ◆ That the new procedures are effective upon the effective date of the modified order; and
- ◆ Confirmation of our previous practice of SSD payments in lieu of child support. The order must contain a sum certain amount of any cash the payor owes for the past, making it clear that the payor does not owe money for any months when the Unit suspended support (for orders not containing SSD language).

### **Entering Information on ICAR**

After filing the SSD order with the court, enter the new or modified obligation on ICAR using the instructions outlined below.

#### **◆ Obligations**

Add the obligation to ICAR once the judge signs the order and it is filed with the clerk of court. Add a support obligation to ICAR using the recommended amount of child support and cash medical support as displayed in the RECOMMENDED AMOUNT OF CURRENT SUPPORT and the RECOMMENDED AMOUNT OF CASH MEDICAL SUPPORT fields on form 470-2640, *Child Support Guidelines Worksheet*. For more information on the OBLIG screen, see 9-E, [Case Setup](#).

#### **◆ Adding a Suspension to the Case**

On the SUSPENSE screen, suspend the portion of the obligation satisfied by the children's SSD benefit. Enter the date of the children's eligibility for SSD in the SUSPEND DATE FROM field on the SUSPENSE screen.

If this results in an overpayment on ICAR, consider the payor's negative balance on ICAR as \$0. Do not refund money to the payor and do not collect money paid to the payee.

Recommended amount of child support	=	\$500
Amount of SSD received by the children under the order	=	\$300
Amount of cash child support the payor owes after SSD satisfaction	=	\$200

Add a child support obligation on ICAR of \$500 per month.  
Suspend \$300 per month. ICAR bills the payor \$200 per month.

If the children's SSD amount is larger than the child support obligation, suspend only the amount of the child support obligation. Do not suspend an amount greater than the child support obligation.

Recommended amount of child support	=	\$50
Amount of SSD received by the children under the order	=	\$300
Amount of cash child support the payor owes after SSD satisfaction	=	\$0
Enter a child support obligation on ICAR of \$50 per month. Enter a suspension of only \$50 per month, not \$300. ICAR does not bill the payor.		

◆ **Income Withholding**

Set the arrears on an income withholding order (IWO) at 20 percent of the recommended amount of current support, not the amount the payor owes after the SSD satisfaction.

When entering a modified order on ICAR, carefully review the existing income withholding order to ensure the order contains the correct figures for current support and for arrears. See 11-F, [Income Withholding](#).

Recommended amount of child support	=	\$300
Amount of SSD received by the children under the order	=	\$200
Amount of cash child support the payor owes after SSD satisfaction	=	\$100
Current support due on the IWO (after SSD satisfaction)	=	\$100
Arrears due on the IWO	=	\$60 (20% of \$300)

### **SSI-Only Cases**

**Legal reference:** Child Support Guidelines, Iowa Court Rules, Chapter 9  
42 USC 407(a), 42 USC 1381a; 5 CFR 581.104(j);  
441 IAC 99.1(1)"b"

The Iowa Child Support Guidelines state that if the payor's only income is from the federal Supplemental Security Income (SSI) program, child support must be set at \$0. Federal law does not allow attachment of SSI funds for payment of support.

Persons whose only income is SSI have no income from which to pay even the minimum support amounts under the guidelines. Setting support in these cases would result in an accrual of debt to the payor. Setting support at \$0 lets the payee know there will be no payments from the payor as long as SSI is the payor's only income.

For new **establishment** cases do not proceed with an administrative support order if paternity has been established. If the payee was notified that the Unit was going to establish support, send form 470-2682, *Case Status Report*, to inform the payee that:

- ◆ The payor's income is unattachable,
- ◆ The Unit cannot proceed at this time, and
- ◆ The payee has ten days to object.

For administrative paternity cases:

- ◆ Proceed with an action to establish paternity,
- ◆ Set child support at \$0, and
- ◆ Seek an order for medical support according to the medical support hierarchy.

See 10-A, [Administrative Paternity Establishment](#), or 10-I, [Administrative Establishment of Support](#).

For new **modification** cases:

- ◆ Modify the order,
- ◆ Set the child support obligation at \$0, and
- ◆ Seek an order for medical support according to the medical support hierarchy.

If the payor receives income other than SSI, use that income to set the appropriate amount of support according to the guidelines. See 10-Q, [Administrative Review and Adjustment](#).

### **To Calculate Support for the First Time on SSI-Only Cases**

For modification and establishment cases when the payor's only income is SSI, do the following:

1. Calculate the support obligation using the verified income of \$0 for the payor and the applicable income for the payee. Enter deductions for the payee if applicable.
2. Select the DEPENDENTS screen and choose the applicable number of dependents.
3. Go to the DEVIATIONS screen.
4. Select "overriding" and "lump-sum deviations" as deviation types. Click the ADD DEVIATION button.
5. Select the deviation reason AMOUNT OF SUPPORT DEVIATED BASED ON – { % } under the DEVIATION DESCRIPTION field. The guidelines application displays the ENTER DEVIATION DESCRIPTION field box.
6. Enter the following sentence in the box: "Alleged father's only income is not attachable." Press TAB. The guidelines application displays the TOTAL DEVIATED AMOUNT OF CHILD SUPPORT field, which defaults to an amount above zero. Enter \$0 amount in this field.
7. Select the REC AMT OF SUPPORT screen. Verify that the RECOMMENDED AMOUNT OF CURRENT SUPPORT displays a \$0 obligation.
8. Select the OVERRIDE button on the UNCOVERED MEDICAL EXPENSES field. The guidelines application opens this field for entry. Enter zero in this field.
9. Select the COMMENTS screen and choose the section "METHOD USED TO DETERMINE NCP'S INCOME." Enter the following comment:

"Confidential sources were used to determine that the alleged father receives SSI benefits. The Unit has found no other source of income or assets for the alleged father from which support can be paid. This is not a deviation from the guidelines. This is set in accordance to the Iowa Child Support Guidelines."

10. On the COMMENTS screen, choose the section "UNCOVERED MEDICAL EXPENSES." Enter the following comment:

"Uncovered medical expenses will be set at 0% for the NCP according to the Iowa Child Support Guidelines. The <custodial parent> <other parent> will be responsible for UME."

NOTE: When the alleged father receives SSI-only and the payee receives FIP or SSI-only, enter the comment above. Complete the guidelines worksheet as appropriate. Enter zero in the alleged father's UME field and an asterisk "\*" in the payee's UME percentage field.

11. Complete the rest of the guidelines calculation as appropriate.

### **Uncovered Medical Expenses (UME) in SSI Only Cases**

When a parent's only known source of income is SSI benefits, the other parent is responsible for UME. If the other parent has any income, the guidelines application will automatically calculate the SSI only parent's UME at zero.

When the payor's only known source of income is SSI, and the payee receives FIP or SSI only, the guidelines application will calculate 50 percent UME for each parent. Select the OVERRIDE button on the REC AMT OF SUPPORT screen and enter a zero in the UNCOVERED MEDICAL EXPENSES field for the payor. The guidelines application will recalculate the payee's UME to 100 percent.

When the payee's only known source of income is SSI, and the payor has zero income (but the payor is not receiving SSI only), seek 100 percent of the UME from the payor. Select the OVERRIDE button on the REC AMT OF SUPPORT screen and enter 100 percent for the payor's UME.

### **Income Withholding**

You should not have an income withholding order attached to an employer for an SSI-only case. However, you may have an old income withholding order that has not been ended. Once you determine that the payor has no income other than SSI and you modify the current support order, set the support amount at \$0.

When setting current support to \$0 leaves an arrears-only balance, if there is an active income withholding order on ICAR, process end this order once you have set the support order amount to \$0 and suspended the obligation on ICAR.

When modifying current support to \$0 leaves a \$0 balance, terminate the income withholding order after you have set the support to \$0 and suspended the obligation on ICAR.

### **If the Alleged Father or Payor Wants to Pay Support**

If the alleged father or payor contacts you and wants to pay child support, contact your supervisor about the appropriate amount to establish.

If the alleged father or payor wants to pay support, complete form 470-2640, *Child Support Guidelines Worksheet*. Do not set the support amount at \$0.

1. On the NCP INCOME screen, select FINANCIAL STATEMENT/VERIFIED INCOME. Enter \$0.00 in the TOTAL GROSS MONTHLY INCOME. Complete the guideline calculation.
2. In the guidelines application, go to the DEVIATIONS screen and select "override" and "lump sum" as the type of deviation.
3. Select the deviation reason AMOUNT OF SUPPORT DEVIATED BASED ON – { % } under the DEVIATION field. The guidelines application displays the DEVIATION DESCRIPTION field box.
4. In the DEVIATION DESCRIPTION box, enter the following text: "{alleged father}{payor} receives only SSI benefits."
5. On the COMMENTS screen, select RECOMMENDED AMOUNT OF CURRENT SUPPORT. Under the COMMENTS field, enter the following language:

"Although it has been determined that the {alleged father}{payor} receives only SSI benefits and the support amount {would not be established}{would be set to \$0}, the {alleged father}{payor} has contacted the Unit asking for support to be set. The {alleged father}{payor} consents to the deviated amount of support."

### **Shared or Split Physical Care**

The court may order that the physical care of a child be equally shared between both parents (also known as “joint” physical care). In these situations, the child lives with each parent 50 percent of the year.

When there are multiple children in a family, the court may order their physical care to be split or divided between the parents. In these situations, each parent has primary physical care of at least one of the children.

When the court has ordered equally shared physical care or split or divided physical care for multiple children, calculate support for each parent and offset the support amounts. An “offset” is a method of payment calculated by comparing how much each parent owes for child support and ordering the parent with the higher obligation amount to pay the difference between the two amounts.

NOTE: The offset method will rarely be used in the establishment process. For the Unit to use the offset method there must be a private order or dissolution of marriage decree that already contains language on equally shared physical care or split or divided physical care. Do not use the offset method in the absence of a court order for joint physical care. For example, if the parents agree that they each have a child 50 percent of the time, but no court order for joint physical care exists, do not perform a joint physical care calculation using the offset method.

### **Joint (Equally Shared) Physical Care**

The formula for court-ordered joint physical care cases effective in 2009 incorporates “multipliers” to account for the costs of raising a child in two households and for equal time sharing. Additionally, you now only need to do one calculation for court-ordered joint physical care cases.

After each parent’s share of the basic support amount is calculated, it is multiplied by 1.5 for each parent to account for extra costs for two residences. Then, each parent’s share is multiplied by .5 to account for 50 percent of time ordered to be spent with each parent. The final step in the calculation is the offset. See [10-H-Appendix](#) for the Joint (Equally Shared) Physical Care Method of Child Support Computation Grid.

To calculate the offset amount of support for court-ordered joint physical care, download the case from ICAR to the guidelines application. Select the JOINT PHYSICAL CARE button. Add the applicable income and deductions. The guidelines application figures the difference between the two child support amounts. Save the scenario.

### **Exceptions for Joint Physical Care**

Court-ordered joint physical care calculations differ from basic child support calculations.

### **Taxes**

In all court-ordered joint physical care cases, both parents are “custodial” parents. Therefore, when the court orders joint physical care of their mutual children, the following tax filing status shall apply:

- ◆ An unmarried parent shall be assigned head of household filing status.
- ◆ A married parent shall be assigned married, filing separate status.

### **Calculating Support on Ordered Joint Physical Care Cases**

1. Download the case from ICAR to the guidelines application. You only need to do one calculation for court-ordered, equally shared (joint) physical care cases.
2. Select the JOINT PHYSICAL CARE button in the HEADING section of the guidelines application. Add applicable income and deductions. Complete the calculation and save it.
3. The guidelines application calculates the difference between the two child support amounts. The Unit seeks an order against the payor with the higher obligation to pay the offset amount.
4. In the COMMENTS section, use the RECOMMENDED AMOUNT OF SUPPORT comment to explain the amount of child support each parent owes. Note that an offset is the method of payment, according to the guidelines, and explain who will be ordered to pay the offset.
5. Print two copies of the *Child Support Guidelines Worksheet* and send it to each parent.
6. File form 470-2640, *Child Support Guidelines Worksheet*, in the court for both parents.

7. Upload the guidelines calculation to ICAR, according to the instructions for the process in which you are working (ADMIN, ADPAT, ADMOD, REVIEW). Attach the scenario to the court order, following current procedure. Enter a "Y" or "N" in the USED IN ORDER field, as appropriate.
8. Order UME according to the physical care language found in the court order. When the court orders equally shared physical care, order the parents to pay UME in proportion to their respective net incomes.

### **Calculating Support on Split/Divided Physical Care Cases**

When the court orders split/divided physical care, do two separate calculations. Calculate the support required for each parent, based on the number of children who, according to the court order, are in the care of the other parent. Offset the two support amounts as a method of payment. The parent with the higher obligation pays the offset.

1. Download the case from ICAR to the guidelines application. If you have cases for both the mother and father as the payor, download both cases to the guidelines application.
2. You will do one calculation for each parent where the parent is the payor and the other parent is the payee. Add applicable income and deductions.
3. Finish your first guideline scenario and save it. Do not select the button for JOINT PHYSICAL CARE, since this is a split/divided physical care case.
4. Begin your second calculation using the same initial scenario, but save again using the SAVE AS command under the GUIDELINES menu on the toolbar. The SCENARIO SAVE AS dialog box displays. Enter a new name in the SCENARIO NAME field and click OK. You may want to use the name of the payor in this calculation, or name the second calculation "offset calculation 2."
5. Medical support: When you do a separate calculation for each party in these cases, the guidelines application does the correct apportionment depending on what you enter on the MEDICAL SUPPORT screen. Since each calculation does the apportionment, effective January 1, 2019, you no longer have to enter only 50 percent of the amount.
6. Figure the difference between the two child support amounts. The payor with the higher obligation pays the offset amount.

7. In the COMMENTS section of each worksheet, use the RECOMMENDED AMOUNT OF SUPPORT comment to explain the amount of child support each parent owes. Note that an offset will be done as the method of payment, according to the guidelines, and explain who will be ordered to pay the offset.
8. Make copies and send both *Child Support Guidelines Worksheets* to each parent.
9. File form 470-2640, *Child Support Guidelines Worksheet*, in the court for both parents.
10. Upload the guidelines calculation to ICAR, according to the instructions for the process in which you are working (ADMIN, ADPAT, ADMOD, REVIEW). Attach the scenario to the court order, following current procedure. Enter a "Y" or "N" in the USED IN ORDER field, as appropriate. For uploading:
  - ◆ If you have a case for both parents and you downloaded each case to the guidelines application, upload the guidelines scenarios to the appropriate cases on ICAR.
  - ◆ If you only have one case:
    - Upload the first guidelines calculation to ICAR.
    - Attach that scenario to the court order, following current procedure. You must attach this scenario to the court order, or ICAR will not allow you to upload the second calculation. Enter a "Y" or "N" in the USED IN ORDER field as appropriate.
    - Upload the second guidelines calculation to ICAR and attach that scenario to the court order. Enter a "Y" or "N" in the USED IN ORDER field as appropriate.
11. Order UME according to the physical care language found in the court order.

When the court orders split or divided physical care of multiple children, order each payor to pay UME according to form 470-2640, *Child Support Guidelines Worksheet*, on which that person is listed as the payor.

Example: Split or divided physical care with UME:

<p><b>Mr. A</b> has court-ordered physical care of Child 1.</p> <p>On the guidelines worksheet where Mr. A is the payor, his UME = 60 percent; Mrs. A's UME as the payee = 40 percent.</p> <p>Mr. A is ordered to pay Mrs. A \$300 for Child 2.</p>	<p><b>Mrs. A</b> has court-ordered physical care of Child 2.</p> <p>On the guidelines worksheet where Mrs. A is the payor, her UME = 30 percent; Mr. A's UME as the payee = 70 percent.</p> <p>Mrs. A is ordered to pay Mr. A \$200 for Child 1.</p>
<p>The physical care offset is applied. <b>Mr. A is ordered to pay Mrs. A \$100.</b> Edit the UME section of the court order using the following language:</p> <p>"If uncovered medical expenses for the child(ren) residing with Mrs. A exceed \$250 per year for one child or \$800 per year for all children, Mr. A shall pay 60 percent of the excess cost, as provided by the Iowa Supreme Court Guidelines."</p> <p>"If uncovered medical expenses for the child(ren) residing with Mr. A exceed \$250 per year for one child or \$800 per year for all children, Mrs. A shall pay 30 percent of the excess cost, as provided by the Iowa Supreme Court Guidelines."</p>	

12. Review and adjust and physical care offsets.

When you review an order where the offset method of payment was used, continue the review if either of the payor's calculations meets the 20 percent variance criteria for the review. Review example:

<p><b>Mr. E</b> has court-ordered equally shared physical care of Child 1. He is ordered to pay Mrs. E \$450.</p> <p>The physical care offset is applied. Mr. E is ordered to pay Mrs. E \$150. Mr. E requests a review.</p> <p>Mr. E's new child support amount is \$390. The variance is 15 percent.</p>	<p><b>Mrs. E</b> has court-ordered equally shared physical care of Child 1. She is ordered to pay Mr. E \$300.</p> <p>Mrs. E's new child support amount is \$244. The variance is 23 percent.</p>
<p>Proceed with the review, because one of the calculations meets the 20 percent variance.</p>	

### **Administrative Modification and Variance**

When you compare income to determine if there has been a 50 percent change for ADMOD, look to see when the order was entered. If you are doing a comparison to an order entered before July 1, 2009, compare the preliminary net income from your current calculation to the (old) net monthly income used in the guidelines calculation for that order. If you are doing a comparison to an order entered after July 1, 2009, compare the preliminary net income from your current calculation to the preliminary net income used in the guidelines calculation for that order.

### **Completing the Support Calculation**

After you have completed the guideline calculation, you must complete several steps to finish the worksheet and apply the guideline data. These steps, described in the following sections, are:

- ◆ [Uploading the scenario to ICAR](#)
- ◆ [Displaying guidelines worksheet data](#)
- ◆ [Submitting income information to the court](#)

### **Uploading Guideline Data From the Guidelines Application to ICAR**

Initiate the upload from the GUIDLINE screen after you save the scenario in the guidelines application. For establishment cases, upload the data after the court files the order and it is returned to you. For modification cases, upload the data after you send the *Child Support Guidelines Worksheet* to the parties.

NOTE: In order to upload a guideline scenario to ICAR successfully, make sure at least one child is included in the guidelines calculation on the guidelines application's DEPENDENTS screen. Also, save your scenario to ensure the upload includes the most recently entered data.

To upload a saved guideline scenario:

- ◆ In an establishment action, starting from the GUIDLINE screen on ICAR, enter the case number in the CASE NUM field, and press F5 for a guideline calculation.
- ◆ In a modification action, enter the case number and the court order number in the COURT ORDER NUM field and press F5 for a guideline calculation.
- ◆ If no guideline data exists on ICAR for that case, only case data appears (e.g., payor's name, payee's name). If a guideline calculation exists for that case and is not attached to a court order, ICAR displays guideline information.

NOTE: You cannot upload a guideline calculation when an "unattached" guideline calculation already exists on the case. Either attach the unattached guideline calculation to a court order or delete it before you upload a new guideline calculation. Refer to [Attaching a Guideline to a Court Order](#) and [Deleting a Guideline Calculation](#).

- ◆ Press F2 to begin the upload. The guidelines application displays the GUIDELINES UPLOAD screen:

```
D479HG22          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                  GUIDELINES UPLOAD SCREEN                      TIME:

CASE NUM:

SELECT  SCENARIO NAME          CREATE DATE          LAST UPDATED
-       SCENARIO01             10/04/2010          10/04/2010          UPDATED BY

F2=UPLOAD  CLEAR=RETURN          NOTES:
```

NOTE: As stated above, if an unattached guideline calculation displays, an error message notifies you that the guideline calculation will be deleted before the new calculation is uploaded.

- ◆ From the list presented on the GUIDELINES UPLOAD screen, enter an "X" on the line next to the scenario to upload. (The scenario name is the same as the name under which you saved the scenario on the guidelines application.) If no ICAR-initiated scenarios exist for that case, an error message displays.
- ◆ Press F2 to upload.

After you select the scenario to upload, the data that comprises the scenario is sent to ICAR and stored as an unattached guideline calculation for the case in which you initiated the upload.

The guidelines application presents a message when the data successfully uploads. The guideline calculation then appears on the GUIDELINE screen (and associated screens).

When you upload a guideline scenario, ICAR issues a narrative (CASE 179) to the case. The narrative indicates that a guideline calculation exists for the case.

### **Attaching a Guideline to a Court Order**

Attaching a guideline to a court order usually signifies that the guideline calculation was used to create the order. Attach the guideline to the order as follows:

1. Enter the court order associated with the guideline.
2. Update the obligation data on an existing order.
3. From the COURTRD screen, type GUIDELINE in the NEXT SCREEN field.
4. On the GUIDELINE screen, enter a valid case number in the CASE NUM field.
5. Remove the court order number in the COURT ORDER NUM field.
6. Press the F5 key to display the unattached guideline.
7. Enter the court order number in the COURT ORDER NUM field.
8. Enter the appropriate code in the USED IN ORDER field. A "Y" indicates the guideline calculation was used in the order. An "N" indicates the guideline calculation was not used in the order.
9. Press the F3 key to attach the guideline calculation to the court order.
10. Press the F3 key again (when prompted) to confirm the attachment.

After you attach a guideline calculation to a court order, ICAR generates a narrative (CASE251) to indicate that the guideline calculation has been attached to the court order. To view the uploaded, attached calculation on the GUIDLINE screen, start from the COURTORD screen, then proceed to the GUIDLINE screen, or enter the court order number on the blank GUIDLINE screen and press F5.

NOTE: If you calculated the guideline for the review and adjustment process, attach it to the court order for documentation, regardless of the outcome of the review. If a modified obligation is entered, enter "Y" in the USED IN ORDER field. If the obligation is not modified, enter an "N" in the USED IN ORDER field.

### **Deleting a Guideline Calculation**

Once uploaded to ICAR, you cannot modify guideline data. If you make a mistake, delete the guideline calculation on ICAR, fix the mistake, and upload the scenario again. Delete an existing guideline calculation when:

- ◆ You inadvertently upload a guideline calculation with incorrect data to ICAR, or
- ◆ You attach a guideline calculation to the wrong court order.

To delete a guideline calculation:

1. On the GUIDLINE screen, enter the case number in the CASE NUM field.
2. Enter the court order number in the COURT ORDER NUM field, if the guideline calculation is attached to a court order.
3. Press F5.
4. Press F4 to delete the guideline.
5. Press F4 again when ICAR prompts you to verify that you want to delete the guideline calculation.

NOTE: A court order with a guideline calculation attached to it cannot be deleted unless you first delete the guideline calculation. Also, a child attached to a guideline calculation (that is, a child used in calculating the guideline amount) cannot be deleted unless you first delete the guideline calculation.

### **Viewing Guideline Data in ICAR**

Once you upload a guideline scenario to ICAR, access the data through the GUIDLINE screen. NOTE: ICAR only displays guideline data on the GUIDLINE screens.

To display a guideline, take the following steps:

1. On any ICAR screen, type GUIDLINE in the NEXT SCREEN field. ICAR displays the GUIDLINE screen:

```
D479HG10          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                  GUIDELINES INQUIRY SCREEN                   TIME:
CASE NUM:          COURT ORDER NUM:          USED IN ORDER:
STAT:             CALC DATE: 00 / 00 /        ACC SUPP ONLY:  FOSTER CARE:
ICAR PAYOR:                           JOINT PHYSICAL CARE:
ICAR PAYEE:                           CHILD CARE VARIANCE:
GDLN NCP:                               CP:
NET MONTHLY INC:  NCP:          .00  CP:          .00
SHARE INC:        NCP:          CP:
PCNT MED:         NCP:          CP:
REASONABLE COST: NCP:          CP:
HI ADD ON:        NCP:          CP:
NUM OF CHILDREN:  0 GDLN PCNT:          GDLN AMT OF SUPPORT:          .00
CURRENT OBLIG AMT:          .00  NEW AMT:          .00  PCNT VAR:          .00
EXT VISIT: NIGHTS:          PCNT:          ADJ GDLN AMT:
DEVIATIONS:

NCP'S NET DEV INC:          .00  GDLN PCNT:          DEV AMT OF SUPP:          .00
REC AMT OF SUPP:          .00 PER
REC AMT OF ACCRUED SUPP:          .00          REVIEW/ADMOD? (Y/N)
F2=UPLOAD  F3=ATTACH  F4=DEL  F5=INQ  F6=CHANGES  F7=PRIOR GDLN  F8=NEXT GDLN
F9=FOSTER CARE  F10=FINANCES  F11=DEPENDENTS  F12=DOWNLOAD  F13=GLMED
NEXT SCREEN:          NOTES:
```

2. On the GUIDLINE screen, enter a valid ICAR case number in the CASE NUM field.
3. If the guideline calculation you wish to display is attached to a court order, enter the court order number in the COURT ORDER NUM field.
4. Press F5.

If a guideline calculation exists for the case number/court order number combination, ICAR displays the guideline calculation on the GUIDLINE screen. This screen includes the following fields.

NOTE: The explanations for the CASE NUM, COURT ORDER NUM, USED IN ORDER, STAT, CALC DATE, ACC SUPP ONLY, FOSTER CARE, GUIDELINE NCP, and GUIDELINE CP fields apply to all seven guideline screens illustrated in this section.

- ◆ **CASE NUM:** Enter a valid ICAR case number up to seven digits in length.
- ◆ **COURT ORDER NUM:** Enter a valid court order number for the case you entered in the CASE NUM field.
- ◆ **USED IN ORDER:** ICAR indicates in this field whether the guidelines calculation performed in the guidelines application was used as the basis of the court order.
  - "Y" indicates the calculation was used as the basis of the support order.
  - "N" indicates the calculation was not used as the basis of the support order.
- ◆ **STAT (Status):** ICAR displays either "COURT ORDER" or "CASE" in this field.
  - "COURT ORDER" displays on an attached guideline calculation.
  - "CASE" displays on an unattached guideline calculation.
- ◆ **CALC DATE:** ICAR displays the date (in the format MM/DD/CCYY) of the guidelines calculation, as recorded in the guidelines application, in this field.
- ◆ **ACC SUPP ONLY:** ICAR displays a "Y" or "N" in this field:
  - "Y" indicates an accrued support only calculation.
  - "N" indicates a current and accrued support calculation.
- ◆ **FOSTER CARE:** ICAR displays a "Y" or "N" in this field.
  - "Y" indicates this is a foster care calculation.
  - "N" indicates this is a non-foster care calculation.
- ◆ **ICAR PAYOR:** ICAR displays the payor's first, middle, and last name, as recorded in this field on the PAYOR screen.
- ◆ **ICAR PAYEE:** ICAR displays the payee's first, middle, and last name as recorded in this field on the PAYEE screen.
- ◆ **JOINT PHYSICAL CARE:** ICAR displays a 'Y' or 'N' in this field.
  - "Y" indicates this is a court ordered joint physical care calculation as recorded on the guidelines application.
  - "N" indicates this is not a court ordered joint physical care calculation as recorded on the guidelines application.
- ◆ **CHILD CARE VARIANCE:** This field contains the amount you entered in the AMOUNT OF VARIANCE FOR CHILD CARE EXPENSES field on the DEVIATIONS screen on the guidelines application. It is the court-ordered amount.

- ◆ **GDLN NCP:** If you modify the ICAR PAYOR screen after you download the information from the case, ICAR displays the payor's name as recorded on the guidelines application in this field. For example, when the ICAR PAYOR screen displays "UNKNOWN FATHER" you can modify the guidelines application with the alleged father's name.

Changing the payor's name in the guidelines application does not change the ICAR payor name. The NCP name prints on the worksheet and the attachments as it appears on the guidelines application.

- ◆ **CP:** ICAR displays the payee's name as recorded on the guidelines application if you modify the ICAR PAYEE screen after you download the information from the case.

Changing the payee's name on the guidelines application does not change the ICAR payee name. The CP name prints on the worksheet and the attachments as it appears on the guidelines application.

- ◆ **NCP'S NET MONTHLY INC:** ICAR displays the NCP's net monthly income (before deviations) as calculated in the guidelines application. This figure results when the guidelines application subtracts all allowable deductions from the gross monthly income.

- ◆ **CP'S NET MONTHLY INC:** ICAR displays the CP's net monthly income (before deviations), as calculated on the guidelines application. This figure results when the guidelines application subtracts all allowable deductions from the gross monthly income.

- ◆ **NCP SHARE INC:** ICAR displays the amount from the NCP PROPORTIONAL SHARE OF INCOME field on the GUIDELINE AMT screen of the guidelines application.

- ◆ **CP SHARE INC:** ICAR displays the amount from the CP PROPORTIONAL SHARE OF INCOME field on the GUIDELINE AMT screen of the guidelines application.

- ◆ **NCP PCNT MED:** ICAR displays the amount from the NONCUSTODIAL PARENT PERCENTAGE FROM MEDICAL SUPPORT TABLE field on the MEDICAL SUPPORT screen of the guidelines application.

- ◆ **CP PCNT MED:** ICAR displays the amount from the CUSTODIAL PARENT PERCENTAGE FROM MEDICAL SUPPORT TABLE field on the MEDICAL SUPPORT screen of the guidelines application.

- ◆ **NCP REASONABLE COST:** ICAR displays the amount from the NONCUSTODIAL PARENT REASONABLE COST field on the MEDICAL SUPPORT screen of the guidelines application.

- ◆ **CP REASONABLE COST:** ICAR displays the amount from the CUSTODIAL PARENT REASONABLE COST field on the MEDICAL SUPPORT screen of the guidelines application.

- ◆ **NCP HI ADD ON:** ICAR displays the amount from the NCP's Line I.1, HEALTH INSURANCE ADD ON OR DEDUCTION FROM NCP'S OBLIGATION, on the GUIDELINE AMT screen of the guidelines application, when an amount is listed in the field.
- ◆ **CP HI ADD ON:** ICAR displays the amount from Line I.2, HEALTH INSURANCE ADD ON OR DEDUCTION FROM NCP'S OBLIGATION, on the GUIDELINE AMT screen of the guidelines application, when an amount is listed in the field.
- ◆ **NUM OF CHILDREN:** In this field, ICAR displays the number of children included in the guideline calculation, as indicated on the DEPENDENT screen on the guidelines application.
- ◆ **GDLN PCNT:** ICAR displays the child support guideline percentage used to calculate the child support amount for guidelines calculated before July 1, 2009. For guidelines calculated after July 1, 2009, ICAR displays zero in this field.
- ◆ **GDLN AMT OF SUPPORT:** ICAR displays the guideline amount of child support before deviations or other adjustments, as calculated on the guidelines application. ICAR displays the amount from Line J, GUIDELINE AMOUNT OF CHILD SUPPORT FOR NCP on the GUIDELINES AMT screen.
- ◆ **CURRENT OBLIG AMT:** ICAR displays the amount and frequency of the existing child support obligation.
- ◆ **NEW AMT:** ICAR displays the new guideline amount of child support before deviations.
- ◆ **PCNT VAR:** ICAR displays the variance between the current obligation amount and the new amount calculated under the guidelines. The variance determines whether an adjustment of a support obligation is appropriate in review and adjustment cases. The guidelines application determines the variance with the following formula:  
$$\frac{(\text{New Amount} - \text{Current Obligation Amount})}{\text{New Amount}} = \text{Variance}$$
- ◆ **EXT VISIT: NIGHTS:** ICAR displays the number of overnight visits the court ordered between the NCP and the child, if appropriate.
- ◆ **PCNT:** ICAR displays the extraordinary visitation adjustment percentage, if applicable.
- ◆ **ADJ GDLN AMT:** ICAR displays the guideline amount of child support, following the adjustment for extraordinary visitation.

- ◆ **DEVIATIONS:** ICAR displays one of the following deviation reasons in this field, if applicable:
1. Obligor is unemployed or underemployed
  2. Obligee is unemployed or underemployed
  3. Obligor has excessive health care costs
  4. Obligee has excessive health care costs
  5. Obligor has multiple families in addition to QADD
  6. Obligee has multiple families in addition to QADD
  7. Obligor making house payment
  8. Obligee making house payment
  9. Obligor paying off large debt(s)
  10. Obligee paying off large debt(s)
  11. Other expenses considered for obligor
  12. Other expenses considered for obligee
  13. Obligor is enrolled in school
  14. Obligee is enrolled in school
  15. Obligor is/was in prison or halfway house
  16. Obligee is/was in prison or halfway house
  17. Stipulated by both parties
  18. SSD received by obligor
  19. SSD received by obligee and/or child
  20. Obligor on public assistance
  21. Obligee on public assistance
  22. Obligor health insurance premium is excessive
  23. Obligee health insurance premium is excessive
  24. Protracted litigation
  25. Out-of-state order uses higher or lower amounts
  26. Hardship to obligor (unspecified)
  27. Obligor a minor and amount set by law (obsolete after 7-1-2010; display only)
  28. Unknown, worker unable to identify why court deviated
  29. Child care expenses
  50. FCRU—permanency (obsolete after 7-1-99; display only)
  51. FCRU—hardship (obsolete 7-1-99; display only)
  52. FCRU—seeks lower CS liability (obsolete 7-1-99; display only)
  53. FCRU—limited to MR cap
  54. FCRU—assessing up to cost of care
  55. FC standard 30% deviation
  56. FCRU obligor has additional dependents
  70. Based on FIP expended (no reconciliation)
  71. Based on FIP expended (reconciliation)
  99. Other

- ◆ **NCP'S NET DEV INC:** In this field, ICAR displays the payor's net income following deviations.
- ◆ **GDLN PCNT:** ICAR displays the child support guideline percentage used to calculate the deviated amount of child support for guidelines calculated before 7/1/2009. For guidelines calculated after 7/1/2009, ICAR displays zero in this field.
- ◆ **DEV AMT OF SUPP:** ICAR displays the guideline amount following any deviations.
- ◆ **REC AMT OF SUPP:** ICAR displays the recommended amount of support.
- ◆ **PER:** ICAR displays the frequency of the payment:
  - ICAR displays "PER CHILD" to the right of the PER field in foster care cases if the support amount is prorated among the children in this field.
  - ICAR displays "EXT VISIT RECALC" to the right of the PER CHILD field when the recalculation of extraordinary visitation after income-reducing deviations results in a support amount greater than the applicable minimum support amount.
- ◆ **REC AMT OF ACCRUED SUPP:** ICAR displays the recommended amount of accrued support in this field.
- ◆ **REVIEW/ADMOD? (Y/N):** When downloading or uploading, use this field to indicate whether the guideline calculation is for a modification (REVIEW or ADMOD) action or an establishment action. The allowable entries in this field are:
  - "Y" to indicate yes, this is for a modification calculation.
  - "N" to indicate no, this is for an establishment calculation.

The GUIDLINE screen also provides the ability to access other screens of guidelines related data. Additional screens you can access are as follows:

- ◆ [CHANGES IN SUPPORT OBLIGATION](#)
- ◆ [FOSTER CARE CALCULATION](#)
- ◆ [GUIDELINE NCP/CP FINANCIAL DATA](#)
- ◆ [PAYOR ACCRUED SUPPORT CALCULATION](#)
- ◆ [DEPENDENTS](#)
- ◆ [GUIDELINE MEDICAL SUPPORT](#)

**CHANGES IN SUPPORT OBLIGATION Screen**

The CHANGES IN SUPPORT OBLIGATION screen shows the changes to the support amount as each child is no longer entitled to child support. To view the CHANGES IN SUPPORT OBLIGATION screen, press F6 on the GUIDELINE screen.

IOWA COLLECTION AND REPORTING SYSTEM CHANGES IN SUPPORT OBLIGATION				DATE:
CASE NUM:		COURT ORDER NUM:	USED IN ORDER:	
STAT:	COURT ORDER	CALC DATE:	ACC SUPP ONLY:	FOSTER CARE:
GUIDELINE NCP:				
GUIDELINE CP :				
NUMBER OF CHILDREN	GUIDELINE PERCENT	NCP NET/DEV INCOME	GUIDELINE AMOUNT OF CHILD SUPPORT	LOW INCOME Y/N
1		1,873.08	466.00	N
0		.00	.00	
0		.00	.00	
0		.00	.00	
0		.00	.00	

NOTES:

The CHANGES IN SUPPORT OBLIGATION screen includes the following fields:

- ◆ **NUMBER OF CHILDREN:** ICAR shows the number of children still entitled to support as each child emancipates or is otherwise no longer entitled to support.
  - In foster care cases, the first occurrence of this field equals the total number of children entitled to support (or "5" for more than five children).
  - In other cases, the first occurrence of this field equals one less than the total number of children entitled to support (or "5" for more than five children).
- ◆ **GUIDELINE PERCENT:** ICAR displays the child support guideline percentage used to calculate the child support amount for guidelines calculated before July 1, 2009. ICAR doesn't display anything in this field for calculations after July 1, 2009.

- ◆ **NCP'S NET/DEV INCOME:** ICAR displays the payor's income after deviations.
- ◆ **GUIDELINE AMOUNT OF CHILD SUPPORT:** ICAR displays the guidelines amount of support in this field, as calculated on Line J, GUIDELINE AMOUNT OF CHILD SUPPORT, on the GUIDELINE AMT screen of the guideline application.

If the payor is currently paying support for six children, the CHANGES IN SUPPORT OBLIGATION screen shows the obligations for when:

- ◆ The oldest child emancipates and five children are due support.
- ◆ The second child emancipates and four children are due support.
- ◆ The third child emancipates and three children are due support.
- ◆ The fourth child emancipates and two children are due support.
- ◆ The fifth child emancipates and only one child is due support.

- ◆ **LOW INCOME Y/N:** ICAR displays a "Y" in this field when only the NCP's income is used in the changes in support calculations. ICAR displays an "N" when both parents' income is used.

To return to the GUIDLINE screen from this sub-screen, press the PAUSE/BREAK or CLEAR key.

**FOSTER CARE CALCULATION Screen**

To view the FOSTER CARE CALCULATION screen, press F9 on the GUIDLINE screen. ICAR accesses this screen if the uploaded guideline scenario is dated after August 1, 2000.

D479HG19		IOWA COLLECTION AND REPORTING SYSTEM FOSTER CARE CALCULATION			DATE: TIME:	
CASE NUM:		COURT ORDER NUM:		USED IN ORDER:		
STAT:		CALC DATE:	/ / 0000	ACC SUPP ONLY:	FOSTER CARE:	
GUIDELINE NCP:						
GUIDELINE CP :						
A. # CHILDREN IN FOSTER CARE	+	TOTAL # NCP QADDS	-	NCP QADD NON-RESIDENT CHILDREN	=	CHILD CHART USED
2		0		0		0
B. NCP NET INCOME	-	30 PCNT DEVIATION	=	NET/DEVIATED INCOME		
1,873.08		.00		.00		
C. NET/DEVIATED INCOME	X	GUIDELINES PERCENTAGE	=	GUIDELINES CHILD SUPPORT AMOUNT		
.00				.00		
D. GUIDELINES CHILD SUPPORT AMOUNT	/	TOTAL # CHILDREN	=	PRO RATED GUIDELINES CHILD SUPPORT AMOUNT		
.00		0		.00		
E. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT	X	# CHILDREN IN FOSTER CARE	=	FOSTER CARE SUPPORT OBLIGATION		
.00		2		.00		
NOTES:						

The FOSTER CARE CALCULATION screen displays the following fields:

- ◆ **A. # CHILDREN IN FOSTER CARE:** ICAR displays the number of foster care children included in the guidelines calculation.
- ◆ **A. TOTAL # NCP QADDS:** ICAR displays the total number of the payor's qualified additional dependents.
- ◆ **A. NCP QADD NON-RESIDENT CHILDREN:** ICAR displays the number of the payor's qualified additional dependents who do not live with the payor.
- ◆ **A. CHILD CHART USED:** ICAR indicates the number of children the guidelines application used to calculate the foster care support amount.
- ◆ **B. NCP NET INCOME:** ICAR displays the payor's adjusted net income before any deviations.
- ◆ **B. 30 PCNT DEVIATION:** ICAR displays an amount equal to 30 percent of the figure in the NCP NET INCOME field.
- ◆ **B. NET/DEVIATED INCOME:** ICAR displays the difference between the figures in the NCP NET INCOME and 30 PCNT DEVIATION fields.
- ◆ **C. NET/DEVIATED INCOME:** ICAR again displays the difference between the figures in the NCP NET INCOME and 30 PCNT DEVIATION fields.
- ◆ **C. GUIDELINES PERCENTAGE:** ICAR displays the applicable guidelines percentage for the child chart indicated and the parents' incomes for guidelines calculated before July 1, 2009. For guidelines calculated after July 1, 2009, ICAR displays spaces.
- ◆ **C. GUIDELINES CHILD SUPPORT AMOUNT:** ICAR displays the amount from Line J, the GUIDELINE AMOUNT OF CHILD SUPPORT field on the FOSTER CARE screen of the guidelines application.
- ◆ **D. GUIDELINES CHILD SUPPORT AMOUNT:** ICAR displays the amount from Line J, the GUIDELINE AMOUNT OF CHILD SUPPORT field on the FOSTER CARE screen of the guidelines application.
- ◆ **D. TOTAL # CHILDREN:** ICAR displays the sum of the figures in the # CHILDREN IN FOSTER CARE and TOTAL # NCP QADDS fields, minus the figure in the NCP QADD NON-RESIDENT CHILDREN field.
- ◆ **D. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT:** ICAR displays the result of dividing the figure in the GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the TOTAL # CHILDREN field.

- ◆ **E. PRO RATED GUIDELINES CHILD SUPPORT AMOUNT:** ICAR displays the result of dividing the figure in the GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the TOTAL # CHILDREN field.
- ◆ **E. # CHILDREN IN FOSTER CARE:** In this field, ICAR displays the number of foster care children included in the guidelines calculation.
- ◆ **E. FOSTER CARE SUPPORT OBLIGATION:** ICAR displays the result of multiplying the PRO RATED GUIDELINES CHILD SUPPORT AMOUNT field by the figure in the # CHILDREN IN FOSTER CARE field. This figure represents the total monthly support amount due for all the children in foster care, using the 30 percent foster care deviation and/or multiple children.

To return to the GUIDELINE screen from this screen, press the PAUSE/BREAK or CLEAR key.

### **GUIDELINE NCP/CP FINANCIAL DATA Screen**

To view the GUIDELINE NCP/CP FINANCIAL DATA screen, press F10 on the GUIDELINE screen.

Use this screen to view the financial data (including deductions) used to determine net income in the guideline calculation for either the payor or the payee. The screen also documents the QADD deductions and includes the names and birth dates of QADD dependents.

When the screen displays, ICAR displays the payee's information first. Press the F2 key to switch back and forth between the payee and payor data.

Refer to [Income](#). Also refer to [Deductions](#).

The GUIDELINE NCP/CP FINANCIAL DATA screen displays the following fields:

- ◆ **METHOD USED TO DETERMINE INCOME:** ICAR displays a code that indicates the method used to determine the parent's income in this field. Valid codes are:
  - F Financial statement
  - O Other sources
  - M CSRU median income
- ◆ **GROSS INCOME:** ICAR displays the NCP's or CP's monthly gross income, as recorded on the guidelines application.

- ◆ **DEDUCTIONS:** ICAR displays the payor's or payee's deductions, as recorded on the guidelines application.
  - **FED INC TAX:** ICAR displays the payor's or payee's federal income tax deduction, as recorded on the guidelines application.
  - **STATE INC TAX:** ICAR displays the payor's or payee's state income tax deduction, as recorded on the guidelines application.
  - **SS/PENSION:** ICAR displays the payor's or payee's monthly withheld (or calculated) Social Security and Medicare tax amount, as recorded on the guidelines application. Alternatively, for a parent who does not contribute to Social Security and makes mandatory pension contributions, ICAR displays the amount of the mandatory pension deduction.
  - **FICA:** This field only exists for the purpose of displaying information for cases uploaded before July 1, 2013. For such cases, ICAR displays the payor's or payee's monthly withheld (calculated) FICA (Social Security and Medicare) amount, as recorded in the guidelines application.
  - **UNION DUES:** ICAR displays the payor's or payee's monthly union dues, as recorded on the guidelines application.
  - **MAND OCC LIC FEE:** ICAR displays the monthly amount of the payor's or payee's mandatory occupational license fee deduction, as recorded on the guidelines application.
  - **MAND. PENSION:** This field only exists for the purpose of displaying information for cases uploaded before July 1, 2013. For such cases, ICAR displays the monthly amount of the payor's or payee's mandatory pension deduction, as recorded on the guidelines application.
  - **QADD:** ICAR displays the payor's or payee's qualified additional dependents deduction, as recorded on the guidelines application.
  - **PRIOR CO CHILD SUPP:** ICAR displays the payor's or payee's monthly prior court-ordered child support deduction, as recorded on the guidelines application.
  - **PRIOR CO MEDICAL SUPP:** ICAR displays the payor's or payee's monthly paid prior court-ordered medical support, as recorded on the guidelines application.

- **ACTUAL CHILD CARE EXP:** ICAR displays the payee's monthly child care expenses, as recorded on the guidelines application.
- **HLTH INS:** ICAR displays the health insurance deduction from guidelines calculated before July 1, 2009. For guidelines calculated after July 1, 2009, ICAR displays zero in this field.
- **PARENT MED:** ICAR displays the medical expense deduction for guidelines calculated before July 1, 2009. For guidelines calculated after July 1, 2009, ICAR displays zero in this field.
- **PRELIM NET INC:** ICAR displays the amount from the PRELIMINARY NET INCOME field on the NCP or CP INCOME screen on the guidelines application.
- **PENDING CASH MED:** ICAR displays the amount from the CASH MEDICAL SUPPORT IF ORDERED IN PENDING ACTION field on the NCP or CP INCOME screen on the guidelines application.
- ◆ **ADJUSTED NET INCOME:** ICAR displays the payor's or payee's adjusted net monthly income from the ADJUSTED NET MONTHLY INCOME field on the NCP or CP INCOME screen on the guidelines application.
- ◆ **UNC MED EXP PCNT:** ICAR displays the percentage of the payor's or payee's responsibility for UME, as determined on the guidelines application.
- ◆ **QUALIFIED ADDITIONAL DEPENDENTS:** ICAR displays the number of qualified additional dependents for the payor or payee, as recorded on the guidelines application.
  - **NAME:** ICAR displays the qualified additional dependent's name, as recorded on the guidelines application.
  - **DOB:** ICAR displays the dependent's date of birth, as recorded on the guidelines application.
  - **PAT:** ICAR displays a code to indicate the paternity established, as recorded on the guidelines application. Valid codes are:
    - B Born during marriage
    - C Court/administrative order
    - I In court statement and consent
    - M Maternity
    - P Paternity affidavit

To return to the GUIDLINE screen from this screen, press the PAUSE/BREAK or CLEAR key.

**PAYOR ACCRUED SUPPORT CALCULATION Screen**

ICAR displays the data used to compute the recommended amount of accrued support on the PAYOR ACCRUED SUPPORT CALCULATION screen. Refer to [Establishing Accrued Support Debt](#).

To view the PAYOR ACCRUED SUPPORT CALCULATION screen, press F6 on the GUIDELINE NCP/CP FINANCIAL DATA screen.

```

D479HG17          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                   PAYOR ACCRUED SUPPORT CALCULATION           TIME:

CASE NUM:          COURT ORDER NUM:          USED IN ORDER: Y
STAT: COURT ORDER  CALC DATE:                ACC SUPP ONLY:  FOSTER CARE:
GUIDELINE NCP:
GUIDELINE CP:
ASSISTANCE BY PERIOD:
  BEGIN          THRU          #  CHRT  GDLN  X   NCP          = MONTHLY  X  #  = PERIOD
MM/DD/CCYY  MM/DD/CCYY  DEP  USED  PCT   NET/DEV INC  SUPPORT  MO  SUBTOTAL
  7  1  2008  2  28  2009  2  02                1,873.08    645.00    8  5,160.00
  3  1  2009  9  30  2009  2  02                1,873.08    645.00    7  4,515.00
 18  1  2009  4  30  2010  2  02                1,873.08    645.00    7  4,515.00

DEVIATIONS:                                     TOTAL $    14,190.00

DEVIATED AMOUNT OF ACCRUED SUPPORT:          14,190.00
F7 = PAGE UP          F8 = PAGE DOWN
NOTES: _
    
```

The PAYOR ACCRUED SUPPORT CALCULATION screen displays the following fields:

- ◆ **ASSISTANCE BY PERIOD:** ICAR displays the public assistance expended by time period, as recorded on the guidelines application.
  - **BEGIN MM/DD/CCYY:** ICAR displays the date public assistance began, as recorded on the guidelines application.
  - **THRU MM/DD/CCYY:** ICAR displays the end date of the public assistance, as recorded on the guidelines application.
  - **# DEP:** ICAR displays the number of dependents on public assistance during the accrued support period, as recorded on the guidelines application.

- **CHRT USED:** ICAR displays the number of children used to calculate support, as recorded on the guidelines application in foster care cases. FCRU may use the total number of children, including the payor's QADDs, to determine the periodic support amount.
- **GDLN PCT:** ICAR displays the guideline percentage used, as recorded on the guidelines application for guidelines calculated before July 1, 2009. For guidelines calculated after July 1, 2009, ICAR displays spaces.
- **NCP NET/DEV INC:** ICAR displays the payor's net monthly income or net monthly deviated income as recorded on the guidelines application.
- **MONTHLY/WEEKLY SUPPORT:** ICAR displays the monthly or weekly (depending on the frequency selection made on the guidelines application) support amount, as calculated by the guidelines application.
- **# MO/WK:** ICAR displays the number of months or weeks (depending on the frequency selection made on the guidelines application) comprising the support period, as recorded on the guidelines application.
- **PERIOD SUBTOTAL:** ICAR displays the accrued support due for the time period defined by the BEGIN MM/DD/CCYY and THRU MM/DD/CCYY fields, as recorded on the guidelines application.
- ◆ **TOTAL \$:** ICAR displays the total of all the accrued support periods, as recorded on the guidelines application.
- ◆ **DEVIATIONS:** ICAR displays the accrued support deviations listed on the ACCRUED SUPPORT screen of the guidelines application.
- ◆ **DEVIATED AMOUNT OF ACCRUED SUPPORT:** ICAR displays the deviated amount of accrued support as recorded on the guidelines application.

To return to the GUIDLINE screen from this screen, press the PAUSE/BREAK or CLEAR key twice.

### **DEPENDENTS Screen**

ICAR displays the names of the dependents included in the guideline calculation on the DEPENDENTS screen.

To view the DEPENDENTS screen, press F11 on the GUIDELINE screen.

```
D479HG11          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                   DEPENDENTS                                TIME:

CASE NUM:          COURT ORDER NUM:          USED IN ORDER: Y
STAT: COURT ORDER  CALC DATE:  2 /  4 / 2009  ACC SUPP ONLY:  FOSTER CARE:
GUIDELINE NCP:
GUIDELINE CP :
DEPENDENTS:

NOTES: _
```

Refer to [Number of Children Considered](#).

The DEPENDENTS screen includes the following field:

**DEPENDENTS:** ICAR displays the names of the dependents included in the guidelines calculation.

To return to the GUIDELINE screen, press the PAUSE/BREAK or CLEAR key.

### **GUIDELINE MEDICAL SUPPORT Screen**

ICAR displays the data used to determine medical support based on the entries from the reasonable cost calculator lines and the health insurance selections on the MEDICAL SUPPORT screen of the guidelines application.

To view the GUIDELINE MEDICAL SUPPORT screen, press F13 on the GUIDELINE screen.

D479HG23	IOWA COLLECTION AND REPORTING SYSTEM		DATE:
	GUIDELINE MEDICAL SUPPORT		TIME:
CASE NUM:	COURT ORDER NUM:		USED IN ORDER:
STAT: CASE	CALC DATE:	ACC SUPP ONLY:	FC: JEC:
GDLN NCP:		CP:	
		CHLDRN IN ACTION:	
PCNT MED:	NCP:	CP:	
REASONABLE COST:	NCP:	CP:	
FAM HLTH INS:	NCP:	CP:	
SINGLE HLTH INS:	NCP:	CP:	
HLTH INS: NCP:	CP:		
ENROLLED:	AVAILABLE:		
SINGLE PREM AMT:		PREM AMT COVERS CHLDRN:	
NUMBER CVRD BY PLAN:		AMT ATTRIB TO CHLDRN:	
CHILD ONLY PLAN:		NO FAMILY PREMIUM:	
HI ADD ON:			
PUBLIC COVERAGE:			
CMS: NCP:	CP: (CT HRG)	CMS AMT:	HAWKI:
CMS EXCEPTION: NO COST:		REASONABLE COST:	
CLEAR=RETURN			
	NOTES:		

The GUIDELINE MEDICAL SUPPORT screen displays the following fields:

- ◆ **CASE NUM:** ICAR displays the ICAR case number in this field.
- ◆ **COURT ORDER NUM:** ICAR displays the court order number when you attach the guidelines to an existing court order on this case.
- ◆ **USED IN ORDER:** ICAR indicates in this field whether the guidelines calculation performed in the guidelines application was used as the basis of the court order.
  - "Y" indicates the calculation was used as the basis of the support order.
  - "N" indicates the calculation was not used as the basis of the support order.
- ◆ **STAT (Status):** ICAR displays either "COURT ORDER" or "CASE" in this field.
  - "COURT ORDER" displays on an attached guideline calculation.
  - "CASE" displays on an unattached guideline calculation.
- ◆ **CALC DATE:** ICAR displays the date (in the format MM/DD/CCYY) of the guidelines calculation, as recorded in the guidelines application, in this field.
- ◆ **ACC SUPP ONLY:** ICAR displays a "Y" or "N" in this field:
  - "Y" indicates an accrued support only calculation.
  - "N" indicates a current and accrued support calculation.

- ◆ **FC:** ICAR displays a "Y" or "N" in this field.
  - "Y" indicates this is a foster care calculation.
  - "N" indicates this is a non-foster care calculation.
- ◆ **JPC:** ICAR displays a 'Y' or 'N' in this field.
  - "Y" indicates this is a joint physical care calculation as recorded on the guidelines application.
  - "N" indicates this is not a joint physical care calculation as recorded on the guidelines application.
- ◆ **GDLN NCP:** ICAR displays the payor's name as recorded on the guidelines application.
- ◆ **GDLN CP:** ICAR displays the payee's name as recorded on the guidelines application.
- ◆ **CHLDRN IN ACTION:** ICAR displays the number of children included in this action as recorded on the DEPENDENTS screen on the guidelines application.
- ◆ **PCNT MED NCP:** ICAR displays the percentage used to determine the payor's reasonable cost amount as recorded on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **PCNT MED CP:** ICAR displays the percentage used to determine the payee's reasonable cost amount as recorded on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **REASONABLE COST NCP:** ICAR displays the amount from the payor's REASONABLE COST field on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **REASONABLE COST CP:** ICAR displays this amount from the payor's REASONABLE COST field on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **FAM HLTH INS NCP:** ICAR displays the amount of the payor's family health insurance premium as recorded on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **FAM HLTH INS CP:** ICAR displays the amount of the payee's family health insurance premium as recorded on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **SINGLE HLTH INS NCP:** ICAR displays the amount of the payor's single health insurance premium as recorded on the MEDICAL SUPPORT screen of the guidelines application.

- ◆ **SINGLE HLTH INS CP:** ICAR displays the amount of the payee's single health insurance premium as recorded on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **HLTH INS NCP:** ICAR displays a "Y" to indicate NCP is ordered to provide a medical support order for the child as recorded on the guidelines application.
- ◆ **HLTH INS CP:** ICAR displays a "Y" to indicate CP is ordered to provide a medical support order for the child as recorded on the guidelines application.
- ◆ **ENROLLED:** ICAR displays a "Y" in this field if the ENROLLED checkbox is selected on the MEDICAL SUPPORT screen of the guidelines application. This indicates that the parent selected has child already enrolled in health insurance. ICAR uploads this entry for the parent who was selected to provide medical support. If the ENROLLED checkbox on the guidelines application was not selected, this field remains blank.
- ◆ **AVAILABLE:** ICAR displays a "Y" in this field if the AVAILABLE checkbox is selected on the MEDICAL SUPPORT screen of the guidelines application. This indicates that the parent selected has health insurance available that can cover the child. ICAR uploads this entry for the parent who was selected to provide medical support. If the AVAILABLE checkbox on the guidelines application was not selected, this field remains blank.
- ◆ **SINGLE PREM AMT NCP/CP:** ICAR displays the amount in the SINGLE PLAN PREMIUM AMT field from the parent selected to provide medical support as recorded on the guidelines application. If there is no amount, this field remains blank.
- ◆ **PREM AMT COVERS CHLDRN:** ICAR displays the amount in the PREMIUM AMOUNT OF PLAN THAT WILL COVER THE CHILDREN field from the parent selected to provide medical support as recorded on the guidelines application. If there is no amount, this field remains blank.
- ◆ **NUMBER CVRD BY PLAN:** ICAR displays the number of people covered by the plan minus 1 from the parent selected to provide medical support as recorded on the guidelines application. If there is no entry, this field remains blank.
- ◆ **AMT ATTRIB TO CHLDRN:** ICAR displays the cost of the health insurance plan for only the children included in this action for the parent selected to provide medical support as recorded on the guidelines application. If there is no amount, this field remains blank.

- ◆ **CHILD ONLY PLAN:** ICAR displays a "Y" if the CHILD ONLY PLAN field is checked for the parent who was selected to provide medical support as recorded on the guidelines application. If this checkbox was not selected, this field remains blank.
- ◆ **NO FAMILY PREMIUM:** ICAR displays a "Y" if the NO FAMILY PREMIUM field is checked for the parent who was selected to provide medical support as recorded on the guidelines application. If this checkbox was not selected, this field remains blank.
- ◆ **HI ADD ON:** ICAR displays the amount from Line I.1 or Line I.2, HEALTH INSURANCE ADD ON OR DEDUCTION FROM NCP'S OBLIGATION, on the GUIDELINE AMT screen of the guidelines application, when an amount is listed in the field.
- ◆ **PUBLIC COVERAGE:** ICAR displays a "Y" in this field if the CP PUBLIC COVERAGE checkbox is selected on the MEDICAL SUPPORT screen of the guidelines application. This indicates that the payee has public coverage for the child. If the CP PUBLIC COVERAGE checkbox on the guidelines application was not selected, this field remains blank.
- ◆ **CMS:** ICAR displays a "Y" in the CMS NCP or CP field when the NCP CASH MEDICAL SUPPORT or the CP CASH MEDICAL SUPPORT ORDERED AT HEARING checkbox is selected on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **CMS AMT:** ICAR displays the amount of cash medical support that will be ordered when the NCP CASH MEDICAL SUPPORT or the CP CASH MEDICAL SUPPORT ORDERED AT HEARING fields are selected on the MEDICAL SUPPORT screen of the guidelines application.
- ◆ **HAWKI:** ICAR displays a "Y" when the worker selects HAWK-I PREMIUM on the MEDICAL SUPPORT screen of the guidelines application. This indicates CSRU or the court ordered cash medical and the payee received Hawki for the children at the time of the guidelines calculation.
- ◆ **CMS EXCEPTION: NO COST:** ICAR displays a "Y" if the EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT NO COST TO ADD CHILD(REN) field is selected on the MEDICAL SUPPORT screen of the guidelines application. This indicates that the NCP will be ordered to provide health insurance when it is available at no cost.
- ◆ **CMS EXCEPTION: REASONABLE COST:** ICAR displays a "Y" if the EXCEPTION: NCP HEALTH INSURANCE WHEN AVAILABLE AT REASONABLE COST field is selected on the MEDICAL SUPPORT screen of the guidelines application. This indicates that the NCP will be ordered to provide health insurance when it is available at reasonable cost.

## **Recording Guideline Deviations on ICAR**

To record guideline deviations, the following ICAR screens display deviation information in the DEV (Y/N), BY, and REASON fields for all obligations entered on ICAR, not just the obligations entered based on guidelines calculations uploaded from the guidelines application. ICAR requires a deviation indicator for RE and CS obligation types.

To enter deviation information, complete the following fields on the Obligation (OBLIG), Obligation Adjustments (OBLIGADJ), Stepchange Update (STEPCHG), Deviation History (DEVHST), and Obligation Correction (OBLCOR) screens:

- ◆ **DEV (Y/N):** Indicates if a deviation exists for this obligation.
- ◆ **BY:** Indicates who requested the deviation from the guidelines. Enter the appropriate one-digit numeric code. Valid entries are:
  - 1 Iowa court
  - 2 CSRU
  - 3 Out-of-state court
  - 4 Out-of-state IV-D agency
  - 5 Parties agree
  - 6 Other
- ◆ **REASON:** Indicates the reason that support deviated from the Supreme Court guidelines. Enter the applicable one- or two-digit numeric code. Valid codes are:
  - 1 Obligor is unemployed or underemployed
  - 2 Obligee is unemployed or underemployed
  - 3 Obligor has excessive health care costs
  - 4 Obligee has excessive health care costs
  - 5 Obligor has multiple families in addition to QADD
  - 6 Obligee has multiple families in addition to QADD
  - 7 Obligor making house payment
  - 8 Obligee making house payment
  - 9 Obligor paying off large debt(s)
  - 10 Obligee paying off large debt(s)
  - 11 Other expenses considered for obligor
  - 12 Other expenses considered for obligee
  - 13 Obligor is enrolled in school
  - 14 Obligee is enrolled in school
  - 15 Obligor is/was in prison or halfway house

- 16 Obligee is/was in prison or halfway house
- 17 Stipulated by both parties
- 18 SSD received by obligor
- 19 SSD received by obligee and/or child
- 20 Obligor on public assistance
- 21 Obligee on public assistance
- 22 Obligor health insurance premium is excessive
- 23 Obligee health insurance premium is excessive
- 24 Protracted litigation
- 25 Out-of-state order uses higher or lower amounts
- 26 Hardship to obligor (unspecified)
- 27 Obligor a minor and amount set by law (obsolete after July 1, 2010; display only)
- 28 Unknown, worker unable to identify why court deviated
- 29 Child care expenses
- 50 FCRU—permanency (obsolete after July 1, 1999; display only)
- 51 FCRU—hardship (obsolete after July 1, 1999; display only)
- 52 FCRU—seeks lower CS liability (obsolete after July 1, 1999; display only)
- 53 FCRU—limited to MR cap
- 54 FCRU—assessing up to cost of care
- 55 FC standard 30% deviation
- 56 FCRU obligor has additional dependents
- 70 Based on FIP expended (no reconciliation)
- 71 Based on FIP expended (reconciliation)
- 99 Other

See 9-E, [Case Setup](#), for more information.

**OBLIG Screen**

D479HC09	IOWA COLLECTION AND REPORTING SYSTEM OBLIGATION	DATE: TIME:
CASE NUMBER.....:		
COURT ORDER NUMBER:		
COURT COUNTY.....:	CHOICE OF LAW JUR..:	
FIPS CODE.....:	SATISFY OBLIGATION FOR MONTH:	
SUSPENSE.....:	MINIMUM OBLIG: RE TYPE:	
OBLIGATION TYPE...:	(REIMBURSEMENT ACCT TYPE: AMT DUE: )	
OBLIGATION AMOUNT..:		
OBLIGATION FREQ...:	(SEMI-MONTH DUE ON THE AND THE )	
EFFECTIVE DATE.....:	DEV(Y/N)..: BY: REASON:	
END DATE.....:	NCP UME PCNT: REJ BYPASS:	
PAYMENT FIPS:	SEND TO PAYEE: PRIORITY INFO:	
LAST COURT ACTION..:	LAST COURT ACTION DATE.:	
	CSRU MOD CORRECTION FLAG:	
DISPLAY DATE:	CORRECTION START DATE:	
COMMENTS:	CORRECTION RUN DATE:	
F2=ADD, F3=MODIFY, F4=DELETE, F5=INQUIRY, F7=PAGE BACK, F8=PAGE FORWARD, F9=REFRESH, F11=GO TO COLA ADJUST SCREEN, F12=OBLIGDST F13=DISTHST		
NEXT SCREEN:	NOTES:	

**OBLIGADJ Screen**

D479HC10	IOWA COLLECTION AND REPORTING SYSTEM OBLIGATION ADJUSTMENTS	DATE: TIME:
CASE NUMBER.....:		
COURT ORDER NBR...:		
OBLIGATION.....:		
COLA ADJUSTMENT...:		
STEPPED INCREASE:		
NEW OBLIG AMOUNT..:		
EFFECTIVE DATE.....:		
CORRECTION FLAG...:	CORRECTION START DATE:	
LAST COURT ACTION..:	CORRECTION RUN DATE:	
LAST COURT DATE...:		
CSRU MOD. (Y/N)....:		
DEVIATION (Y/N)....:	BY: REASON:	
PF2=ADD, PF3=MODIFY, PF4=DELETE, PF5=INQUIRY		
NEXT SCREEN:	NOTES:	

### **STEPCHG Screen**

To access the STEPCHG screen, enter STEPCHG in the NEXT SCREEN field while on the Step Inquiry (STEPINQ) screen. See the distribution process.

D479HS08	IOWA COLLECTION AND REPORTING SYSTEM	DATE:
	STEPCHANGE UPDATE	TIME:
CASE NUMBER.....:		
COURT ORDER NBR....:		
OBLIGATION.....:		
COLA ADJUSTMENT....:		
STEPPED INCREASE:		
NEW OBLIG AMOUNT...:		
EFFECTIVE DATE.....:		
CORRECTION FLAG :		
CORRECTION START DATE:		
LAST COURT ACTION.:		
CORRECTION <u>RUN</u> DATE:		
LAST COURT DATE...:		
CSRU MOD. (Y/N) ...:		
DEVIATION (Y/N) ...:		
BY:		
REASON:		
PF2=ADD, PF3=MODIFY, PF4=DELETE, PF9=REFRESH		
NEXT SCREEN:		
NOTES:		

**DEVHST Screen**

To access the DEVHST screen, press F10 on the OBLIGHST screen. This screen displays information entered on the obligation screens.

```

D479HC48          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                   DEVIATION HISTORY                          TIME:

CASE NUMBER.....:

OBL. C.O.
TYPE TYPE  FREQ  AMOUNT  C.O.
CS  DM   M    000.00  XXXX000000
CS  DM   M    000.00  XXXX000000
CS  UN   M    000.00  XXXX000000
RE  UN   M    0,000.00 XXXX000000
    
```

OBL. TYPE	C.O. TYPE	FREQ	AMOUNT	C.O. NUMBER	DEV BY REASON	SEL
CS	DM	M	000.00	XXXX000000		
CS	DM	M	000.00	XXXX000000		
CS	UN	M	000.00	XXXX000000		
RE	UN	M	0,000.00	XXXX000000		

PF5=INQUIRY, PF7=PAGE BACK, PF8=PAGE FORWARD, PF10=OBLIGHST, ENTER=SELECT DETAIL  
 NEXT SCREEN: NOTES:

**OBLCOR Screen**

This screen displays information entered on the obligation screens.

```

D479HS06          IOWA COLLECTION AND REPORTING SYSTEM          DATE:
                   OBLIGATION CORRECTION                     TIME:
                   DCO(S) NOT COMPLETED YET

CASE NUMBER.....:
COURT ORDER NUMBER:
COURT COUNTY.....:
FIPS CODE.....:

OBLIGATION TYPE...: (REIMBURSEMENT ACCT TYPE:  AMT DUE:      .00 )
OBLIGATION AMOUNT.:
OBLIGATION FREQ...: (SEMI-MONTH DUE ON THE  AND THE  )
EFFECTIVE DATE....: DEV (Y/N)..:  BY:  REASON:
END DATE.....:
PRIORITY INFO.....:
LAST COURT ACTION.: LAST COURT ACTION DATE...: 00 00 00
                    CSRU MOD:  CORRECTION FLAG:
DISPLAY DATE:      CORRECTION START DATE:
COMMENTS:          CORRECTION RUN DATE:

F3=MODIFY OBLIG/SET CORCTN FLG, F5=INQUIRE, F7=PREV, F8=NEXT
NEXT SCREEN:      NOTES:
ORIGINAL OBLIG DISPLAYED F3 TO SET CORRECTION FLAG
    
```

### **Submitting Income Information to the Court**

**Legal reference:** Iowa Code section 252B.7A

Submit as evidence, make available to the court, or include in the court record, income information about the financial circumstances of both parents when establishing or modifying a support order.

This includes, but is not limited to, financial statements completed by the parents, information provided by employers, or other sources of income. Also provide the court with a copy of any worksheet used in calculating the amount of current and accrued support. At all times, confidentiality of sensitive information must be protected.

When the action to establish or modify a support order does not proceed to a court hearing, include only form 470-0204, *Financial Statement*, or form 470-2870, *Foster Care Financial Statement*, and appropriate worksheets when presenting the administrative order, default order, or consent order to the court for approval. Do not submit the supporting documentation. File the supporting documentation in the case record.

If the Unit confirmed or obtained income information through a source that prohibits the Unit from sharing it with the court, due to state or federal laws on confidentiality, confirm this information through a non-restricted source before submitting it to the court.

### **Confidentiality of Financial Statement When Sending Worksheet**

Do not automatically send out the other party's form 470-0204, *Financial Statement*, or 470-2870, *Foster Care Financial Statement*, with form 470-2640, *Child Support Guidelines Worksheet*. Send a copy of the *Financial Statement* only if a party to the action or that party's attorney requests it.

For further details, refer to the administrative modification process and to:

- ◆ 10-Q, [Administrative Review and Adjustment](#)
- ◆ 10-A, [Administrative Paternity Establishment](#)
- ◆ 10-I, [Administrative Establishment of Support](#)

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## **Narratives**

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Process: **CASE**      Number: **179**

Text: A guideline calculation has been uploaded from the PC to GUIDLINE.

Screen:	Field:	Entry:	Flag:	Status:
GUIDELINE INQUIRY	N/A	PF2 UPLOAD		

---

Process: **CASE**      Number: **251**

Text: A guideline calculation was attached to the following court order number:

Screen:	Field:	Entry:	Flag:	Status:
GUIDELINE INQUIRY	N/A	PF3 ATTACH		

---

Process: **CASE**      Number: **189**

Text:    obligation entered on ICAR for Ct Ord #    which deviates from the guideline amount. Deviation granted by    based on:

Screen:	Field:	Entry:	Flag:	Status:
OBLIG	BY	1, 2, 3, 4, 5, or 6		

Addition of a new obligation with a deviation causes the following narrative to issue identifying the following:

- Type of obligation (CS, RE)
  - The court order number
  - Who requested the deviation
  - The reason for the deviation (you may enter up to four reasons):
- 

Process: **CASE**      Number: **243**

Text: The reasons for the deviation from the guidelines have been changed. The new reasons are:

Screen:	Field:	Entry:	Flag:	Status:
OBLIG	REASON	Any valid change		

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Process: **CASE**      Number: **394**

Text: A guideline for the following court order was deleted:

Screen:	Field:	Entry:	Flag:	Status:
GUIDELINES INQUIRY	N/A	PF4 DELETE		

---

### **Calendar Flags**

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Process: **CASE**      Number: **139 – no longer issues after 7/1/2010**

Text: Obligation established against minor in accordance with Iowa code section 598.21(4)(e). Review for compliance. Obligor: (*Payor's name*)

Screen:	Field:	Entry:	Narrative:	Status:
OBLIG	REASON	27		

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### **Statuses**

No statuses are issued.