

CHILD SUPPORT WORKSHEET SUMMARY CASE NO. 12313

	Jane Petitioner <b>Petitioner</b> Joint Physical Care	Joe Respondent <b>Respondent</b> Joint Physical Care
<b>A. Total Income:</b>	27,736.40	58,239.92
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<b>B. Federal Tax Computation:</b>		
Filing Status	Head_Household	Head_Household
Tax dependents (pending action)	2	2
Additional dependents under 17 (outside pending action)	2	0
Taxable Federal Income	27,986.40	58,239.92
Less Federal Standard Deduction	18,350.00	18,350.00
Less Self-employment tax		
Plus/Minus Spousal Support (prior action)		
Net Taxable Income	9,636.40	39,889.92
Federal Tax Liability	963.64	4,509.79
Federal Dependent Tax Credit	8,000.00	4,000.00
Final Federal Tax Liability	5,600.00	-509.79
Additional Child Tax Credits Refundable		
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<b>C. Iowa Tax Computation:</b>		
Taxable State Income	27,986.40	58,239.92
Less Federal Tax Liability		
	5,600.00	-509.79
Less ½ Self-employment tax		
Less State Standard Deduction	5,120.00	5,120.00
Net State Taxable Income	22,866.40	52,610.13
State Tax Liability	886.56	2,752.53
Less Personal and dependent credits	160.00	160.00
Plus School Surtax		
Final State Tax Liability	726.56	2,592.53
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<b>D. Social Security &amp; Medicare Tax</b>		
FICA & Pension Income	27,736.40	58,239.92
Self-Employed Income	0.00	0.00
Less FICA/Pension wages	2,140.96	4,455.35
Less FICA for Self-Employment	0.00	0.00
Total FICA allowed	2,140.96	4,455.35
Mandatory Pension Paid		
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<b>E. Other Deductions</b>		
Mandatory Occupational Fees		
Union Dues		
Medical Support paid for prior action		
Child support paid prior action		
Deduction for additional qualified dependents	3,358.37	0.00
Custodial parent's childcare expenses (present action)		
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<b>Net Income Summary</b>		
Total Income	27,736.40	58,239.92
Less Federal Tax Liability		
	5,600.00	-509.79
Less State Tax Liability	726.56	2,752.53
Less FICA Liability		
Net Annual Income	27,110.51	50,682.25
Net Monthly Income	2,259.21	4,223.52

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**Child Support Calculation**

A. Adjusted Net Monthly Income	2,259.21		
B. Proportional share of income			
C. Number of children for whom support is sought		2	
D. Basic support obligation before health Insurance		1,609.00	
E. Each parent's basic primary care amount before health insurance	582.54		1,026.46
F. Each parent's share of joint physical care support	873.81		1,539.69
G. Each parent's joint physical care support obligation before health insurance	436.90		769.85
H. Allowable Children's portion of health insurance premium	86.88		
I. Health insurance add-on to each parent's obligation (see 9.14(3).)	0.00		55.43
J. Guideline amount of child support	436.90		825.27
K. Net amount of child support for joint physical care after offset			388.37

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**Cash Medical Support Calculation**

## Petitioner

Net Income	27,110.51
Gross Taxable Income	27,986.40
Percentage Rate	5%
Monthly Reasonable Cost (cash medical support)	116.61
Yearly Reasonable Cost (cash medical support)	1,399.32

## Respondent

Net Income	47,770.25
Gross Taxable Income	58,239.92
Percentage Rate	5%
% of Monthly Gross Income	63.8%
Monthly Reasonable Cost (cash medical support)	242.67
Yearly Reasonable Cost (cash medical support)	2,912.00