

**EDMS ISSUES, REMOTE PROCEEDINGS, AND CHANGES IN THE  
CHILD SUPPORT GUIDELINES**

Chad A. Kepros  
Judge, Sixth Judicial District

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**EDMS REMINDERS**

1. **Proposed orders.**
  - A. Proposed orders should be provided with all routine motions.
  - B. Proposed orders should not include date blanks to fill in because these are automatically provided by EDMS when the order is signed.
  - C. Proposed orders should not include judge signature blocks because the signature is automatically provided by EDMS when the order is signed.
  - D. There is no need to label a proposed order as a “Proposed” order in the caption – all orders submitted by counsel are proposed orders.
  - E. A proposed order with an attachment to it will be rejected by the clerk, because the attachment will disappear when the order is signed by the judge.
  - F. Proposed orders should not contain protected or confidential information in them, unless required by statute.
  - G. Proposed orders should be carefully reviewed to make sure the names and case numbers are correct.
  - H. Beware of old formatting in your form orders because it can make it very difficult or impossible to edit.
  - I. You may find that judges are sometimes rejecting proposed orders containing these problems, which previously were corrected by the Court and filed.
2. **Redactions and heightened EDMS security levels.** See Rules 16.601-16.609. If protected or confidential information can be redacted, then it must be redacted in advance of filing the document or uploading the proposed exhibit. If the protected information cannot reasonably be redacted, then a motion to seal must be filed in advance of the hearing or trial. If a motion to seal is filed, you should also provide a proposed order. The motion and proposed order should state the EDMS security level and/or authorized parties which is requested (For example, “EDMS security level 1, such that the motion can be viewed by the parties and counsel, but not by members of the general public”). If you are granted permission to file under the seal, utilize the “filed under order to seal” process in EDMS.

3. **Motion to strike.** It is not possible to literally strike an item from appearing in the court docket. If a motion to strike is granted, what is being stricken is the Court's consideration of the document. If you are asking that the item also not be viewed by certain parties, then a change in the EDMS security level is also required.
4. **Exhibits.**
  - A. Must be loaded before hearing or trial, even for shorter hearings such as 236 hearings. - You should have a paper copy for the witness and for the judge (and a paper exhibit list for the judge), but the original exhibit is the electronic exhibit.
  - B. Do not ask or expect to take the exhibits out of the courtroom to upload after the hearing or trial.
  - C. All exhibits should be marked with the exhibit number or letter and the number or letter should be included in the short description of the exhibit.
  - D. Always file an exhibit list when offering exhibits, even if the exhibits are few in number.
5. **Exhibits vs. Attachments.** Exhibits are items which are offered at a trial or evidentiary hearing (See Rule 16.412). Attachments are items attached to and filed with items filed in the court docket (See Rule 16.311). Any item attached to a motion or affidavit is an attachment (and should not be loaded as a proposed exhibit)(See Rule 16.412(5), stating: "Under Rule 16.311(1) evidentiary material that is submitted with or attached to a motion or other pleading must be filed as an attachment and should not be submitted as a proposed exhibit").
6. **Review.** Check that everything necessary is completed before filing, rather than uploading in EDMS without review. The judge should not be your first checklist or tickler system. Examples: settlement agreements without meeting the requirements to enter decree, motions to withdraw without approval by or service on the client, default requests without proof in the file of notice of intent sent to last known address, etc.
7. **Emergency filings.** Routinely filing items as emergencies, which are not emergencies or are emergencies of one's own making. However, if something needs to be processed immediately or something is time-sensitive, check the emergency box. It will turn the item red on our screen and move it to the top of the list. Sometimes, an item is not marked emergency, but the attorney follows up with a phone call to the clerk or the judge – this could be avoided with use of the emergency designation.
8. **Motion to withdraw.** Client either must sign consent, or motion must be served on client and time given for response. Sometimes the motion will indicate in the proof of service that the parties are given notice via EDMS – but this doesn't work unless the client is personally indexed in EDMS
9. **Filing unsigned documents.** You can sign a document multiple ways under Rule 16.305, but it must be signed. Also, any document requiring that a signature be made under oath or with verification or acknowledgment must either be (1) signed nonelectronically and scanned, or (2) or signed by the subscriber with a digitized signature. By filing a document with more than one signature on it, the registered filer

confirms that the content of the document is acceptable to all persons signing it and that all persons consent to their signatures appearing on the document. (16.305(5)).

10. **Proof of service.** Proof of service is still required. The rule of a proof of service was not eliminated by EDMS. The document needs to indicate who has been noticed on any filing that is not court generated. While the EDMS system creates notifications, which parties and attorneys are indexed to the file can change over time, and there is no easy way to tell who was given notice through EDMS if it is not indicated on the document filed.
11. **Appearances.** Rules do not allow case access without an appearance, answer, name appearing in a judge's order, or court-ordered intervention. So, make sure you are filing appearances and linking yourself to your party to ensure access. Likewise, limited appearances should be terminated upon completion, and withdrawals are filed in closed cases. Even in the event that your party has been dismissed from a pending action, the clerk cannot remove you without an order.
12. **Note from filer.** Use the note boxes (special instructions to clerk) when appropriate, as this note follows the filing to the judge (For example, "I will be coming to order hour to discuss"), BUT be careful that this is not a substitute for communications which would be inappropriate on an ex parte basis. Also, this is not a replacement for information that should be in a motion (for example, indicating the reason for continuance in the note accompanying a proposed order, rather than in a proper motion to continue).
13. **Civil Cover Sheet.** Make sure attorneys and staff are filing out the electronic civil cover sheet fully, with all party information they have for their clients. For family law cases, children are considered parties and should be included. Don't forget that you still have the obligation to complete the Protected Information Form under Rule 16.606 whenever a filer is required to include protected information in a filed document, such as any family law petition, and the obligation to file a supplemental protected information form when information changes. Includes full names of children and dates of birth.
14. **Note to lawyers:** Don't blame your staff for how/if/when items are filed or uploaded. You get the credit when they make you look good, and you should take the hit when something is not done correctly. Blaming others for something that is your responsibility makes you look bad and is contrary to the ethics rules which make you responsible for everything you sign, file, or present. Equally bad is getting mad at the clerk staff.

## **REMOTE PROCEEDINGS**

1. **Effective date.** New rules for remote and hybrid court proceedings have been ordered by the Iowa Supreme Court and are contained at Chapter 15 of the Iowa Court Rules. The new rules became effective January 1, 2024.
2. **Definitions.**
  - A. **In-person appearance and proceeding.** “In-person appearance” means participating in a court proceeding by being physically present in the courtroom. “In-person proceeding” is a court proceeding in which all of the participants are physically present in the courtroom.
  - B. **Remote appearance and proceeding.** “Remote appearance” means participating in a court proceeding using an Iowa Judicial Branch approved communications service. “Remote proceeding” is a court proceeding in which all of the participants appear using an Iowa Judicial Branch approved communication service. Zoom for Government is currently approved. GoToMeeting is no longer approved.
  - C. **Hybrid proceeding.** A “hybrid proceeding” is a court proceeding in which one or more but fewer than all participants appear using an Iowa Judicial Branch approved communications service and others are physically present in the courtroom.
3. **Presumption.** Except as otherwise provided by statute or rule, all court proceedings are presumed to be held in person. The person requesting a remote or hybrid proceeding has the burden of overcoming the presumption of an in-person proceeding. Family law statutory exceptions to the presumption of in-person proceedings include:
  - A. **Proceedings under the Uniform Interstate Family Support Act** (Chapter 252K). Iowa Code Section 252K.316(6) provides that a party or witness residing outside of Iowa may testify under penalty of perjury by telephone, audiovisual means, or other electronic means as designated by the tribunal.
  - B. **Proceedings under the Uniform Child Custody Jurisdiction and Enforcement Act** (Chapter 598B). Iowa Code Section 598B.111(2) authorizes the Court to permit a person residing in another state to testify by telephone, audiovisual means, or other electronic means.
  - C. **Proceedings under the Uniform Deployed Parents Custody and Visitation Act** (Chapter 598C). Iowa Code Section 598C.303 provides that a party or witness may appear, provide testimony, and present evidence by electronic means in proceedings under Chapter 598C, unless the Court finds good cause to require a personal appearance. “Electronic means” includes communication by telephone, video conference, or the internet.

4. **Decorum.** The Court has the authority to regulate the courtroom in a remote or hybrid proceeding in the same ways as in an in-person proceeding. Rule 15.301(1). Persons participating or observing remotely must conduct themselves as if they were in the courtroom in person. Rule 15.301(1). Attorneys should counsel their clients to dress appropriately for court, to appear in an appropriate distraction-free environment, and to act the same as if they were in the courtroom. Rule 15.301(3) further requires that all participants comply with the directives contained in the Iowa Judicial Branch Remote Proceeding Toolkits found at:

<http://www.iowacourts.gov/iowa-courts/district-court/remote-proceeding-toolkits/>.

Lawyers should be aware of the requirements contained in the toolkits and should make sure that their clients and witnesses are aware.

5. **Represented party's in-person attendance.** With limited exceptions, if a party is represented by a lawyer and appears in person, then the lawyer must also appear in person. Rule 15.301(4). If special circumstances exist where the lawyer wants to appear remotely for a client appearing in-person, the client must consent to the attorney's remote appearance or the Court must find good cause for the attorney to appear remotely. Rule 15.301(4). If an attorney will be appearing remotely while the client appears in person, arrangements should be made by the attorney in advance for the attorney and client to communicate privately with each other during the proceeding.
6. **Requests for remote, hybrid, or in-person proceedings.** A party may file a motion for a remote or hybrid appearance or proceeding. Rule 15.302(1). Likewise, if a proceeding was previously ordered to be remote or hybrid, a motion may be filed for the proceeding to be conducted in person. Rule 15.302(1). The Court may also order that one or more participants appear remotely or in person on its own motion. Rule 15.302(3).
- A. **Reasons supporting motion.** The motion must include the *specific grounds* supporting the party's request. Rule 15.302(2). The reasons for the motion should relate to the factors contained in Rule 15.302(4). A motion that makes the request but does not give the reasons in support may be summarily denied.
- B. **Certification requirement.** A motion for a remote, hybrid, or in-person proceeding must "certify that the filer of the motion has in good faith communicated or attempted to communicate with all other affected parties to determine whether the motion is unresisted, that such communication was not feasible under the circumstances, or that such communication is prohibited by prior order" Rule 15.302(2). A motion not including the certification may be summarily denied. Counsel's choice without good cause to file the motion at the last minute is not a sufficient reason for communication not being "feasible under the circumstances." Requests for remote or hybrid appearances require advance thought and effort, and should not be requested at the last minute absent something unexpected and reasonably unanticipated.

7. **Factors for the Court's consideration.** In ruling on a motion for a remote, hybrid, or in-person appearance or proceeding, Rule 15.302 requires the Court to consider the following factors on a case-by-case basis:
- A. Ability of participants to appear remotely and fully participate in the proceeding.
  - B. Timeliness of the motion and resistance, if any, including whether there is sufficient time to provide all parties with reasonable notice of the court's decision.
  - C. Case type and type of court proceeding.
  - D. The Court's schedule.
  - E. Number and location of participants and anticipated length of the proceeding.
  - F. Complexity of legal and factual issues.
  - G. Whether the proceeding requires a formal record or whether any party has requested the proceeding to be reported.
  - H. Nature and amount of evidence to be submitted during the proceeding.
  - I. Agreement among or objection by parties.
  - J. Parties' and nonparty participants' English proficiency or need for interpreter or translator assistance.
  - K. Whether use of remote or hybrid technology will undermine the dignity, solemnity, decorum, integrity, fairness, or effectiveness of the proceeding.
  - L. A participant's previous abuse of a method of appearance.
  - M. Public access to the proceeding and potential increase in access to the courts.
  - N. Any other factor of combination of factors that establishes good cause to grant the request.
8. **Best/expected practices for remote appearances.**
- A. Mute yourself when not talking to prevent background noise, but keep your video on.
  - B. Consider use of a virtual background. Appropriate courtroom virtual backgrounds are available in the Remote Proceeding Rules and Toolkits at [iowacourts.gov](http://iowacourts.gov). If you are not using a virtual background, make sure your background is appropriate for court and not distracting.
  - C. Position your camera at eye level or slightly above and about an arm's length away from yourself. A single camera to be shared by you and your client is not a good way to present you or your client.

- D. Test your audio and video before joining, and direct your clients and witnesses to do the same. If you do not know how, there are directions in the Remote Proceeding Rules and Toolkits.
- E. Log in with an appropriate screen name (i.e. first and last name) and make sure your clients and witnesses do the same.
- F. Direct your clients and witnesses to not have other individuals with them while appearing remotely. If an individual is not permitted to have a person sitting next to them or speaking with them in the courtroom, they should not have someone sitting next to them or speaking with them while appearing remotely.
- G. Dress appropriately for court and direct your clients and witnesses to do the same. The expectations are the same for an in-person and remote appearance.
- H. Always pause prior to speaking, particularly for hearings which are being reported, since there is often a lag in audio/video.
- I. Focus on slowing down, especially if the proceeding is being reported.
- J. Load your exhibits early to be sure that they are approved by the clerk before the proceeding and have a plan for how exhibits will be displayed (i.e. published) and viewed by others.
- K. Educate your clients and witnesses on the expectations for a remote proceeding in advance. Emphasize that all the rules for an in-person appearance apply to a remote appearance.

## **CHANGES TO THE CHILD SUPPORT GUIDELINES**

1. **Effective date.** Changes to the Child Support Guidelines are effective for all cases pending or filed after January 1, 2026.
2. **Schedule of Basic Support Obligations updated.**
  - A. The guidelines will continue to use the income shares model.
  - B. Iowa's basic support obligations are currently calculated using an income shares model based on economic data from the latest Betson-Rothbarth study and methodology (BR5). There have been no new or updated economic studies reflecting current costs on raising children since the last guideline review completed in 2020.
  - C. The Schedule of Basic Support Obligations continues to be based on the BR5 economic data, but the schedule was updated to account for economic changes since 2020. Price levels have increased by about 21% since August 2020 due to inflation. While inflation was approximately 21%, support does not increase at that same rate due to partially offsetting increases in income.
  - D. Increases in basic support obligation amounts were capped as part of the 2020 guideline review. At that time, the guideline review committee recommended, and the Court accepted, a cap on increases of no more than 9.5% for one, two, and three children, and 9.7% for four and five children. The reason for the cap was that Iowa was the earliest adopter of the BR5 study, which had utilized slightly different methodology in the way that certain expenses were accounted and which resulted in significantly higher support amounts, particularly at higher income levels. The cap on increases was adopted as a conservative approach to mitigate any potential issues with those factors and to smooth the transition from reliance on the earlier BR3 study to the newest BR5 study. The previously utilized caps on increases were not utilized in the 2025 review because the BR5 study is no longer new and there is no remaining economic or strong policy basis to maintain a cap rather than fully base the schedule on the BR5 economic data.
  - E. With adjustments based on price levels and by utilizing the BR5 data without any caps, the average change to scheduled basic support amounts is 7.6% for one child; 10.5% for two children; and 11.6% for three children.
  - F. The Schedule of Basic Support Obligations has further been extended from a maximum of \$25,000 per month of total combined family income to \$30,000 per month. Combined income of \$30,000 per month is the maximum level supported by extrapolation from the economic data.



2. **Low-Income Adjustment.**

- A. Iowa's low-income adjustment areas (Area A and the shaded portion of Area B) fulfills federal requirements for considering subsistence needs of noncustodial parents and acknowledge that full payment of the child support obligations may suffer when the support amount exceeds 20% of the noncustodial parent's gross income for one child and 29% or more of the noncustodial parent's gross income for two or more children.
- B. Currently, the low income portion of the schedule utilizes the 2020 full-time after-tax minimum wage as the point at which incomes transition from Area A to Area B of the schedule.
- C. While the Iowa minimum wage has not changed since the 2021 guidelines review, the tax liability in this income range has decreased, resulting in a higher estimated after-tax income in 2024 (\$1,154). However, the federal poverty level is now \$1,255 per month, which is higher than the 2024 after-tax minimum wage of \$1,154 per month.
- D. Because the low-income adjustment is intended to help low-income payors meet their own subsistence needs while providing support for their children, and the after-tax minimum wage in 2024 falls below the federal poverty level, it no longer appears that using after-tax minimum wage meets both objectives. Therefore, the low income Area A of the Schedule of Basic Support Obligations was adjusted by instead using the 2024 federal poverty level as the transition point between Areas A and B of the Schedule of Basic Support Obligations.
- E. The scheduled basic support amounts in Area A were also interpolated (i.e. spreading the support values evenly to blend the obligations from the lowest support amount to the highest support amounts to be ordered in Area A).
- F. The overall effect of the changes to the low-income adjustment areas is that some support amounts in this area modestly increased while others modestly decreased.

3. **Medical Support Table updated.** The medical support table in rule 9.26 was updated to be consistent with the shaded areas in the Schedule of Basic Support Obligations. Additionally, adjustments in the low income shaded area of the Medical Support Table are needed. The changes to the Medical Support Table are as follows:

- A. The preliminary net income in Area A of the Medical Support Table is changed from 1-1100 to 0-1250.
- B. The shaded area in Area B is changed to conform to the new shaded area in the Schedule of Basic Support Obligations.
- C. The percentages applicable to each income range in the shaded portion of Area B is adjusted to avoid an applicable percentage of 5%, except where the incomes approach the top of the shaded area.

- D. One-half percentage adjustments are added to the Medical Support Table to smooth out transitions from one income bracket to the next as income increases.
4. **Child Care Expense Add-On.** The deduction of child care expenses from the income of the custodial parent and the child care variance are each eliminated. Rule 9.11A is amended to create a child care add-on, which is the exclusive way child care expenses are now considered under the guidelines.
- A. Child care expenses are one of the largest expenses parents often face. However, the support amounts derived from the Schedule of Basic Support Obligations do not account for child care expenses. While the data in the economic studies on the cost of raising a child includes child care expenses, those child care expenses are intentionally removed from the data when creating the Schedule of Basic Support Obligations because not all children are in child care, and the child care which some children receive may not have a cost, such as when family provides for the child care or when the child care is paid through government programs. If child care expenses were not removed from the data, the result would be that all parents pay child support on an assumption that all children are in child care.
- B. Prior to this review, Iowa allowed a deduction for child care expenses from the custodial parent's gross income. See Rule 9.5(2)(j). This deduction reduces the combined income of the parties, which in turn reduces the Basic Support Obligation for that combined income. Since the custodial parent's share of the total family income is reduced because of the deduction of child care expenses, the noncustodial parent's child support obligation increases. However, the increase in child support is small in comparison to the amount of the child care expense being paid by the custodial parent. Therefore, the deduction of child care expenses leaves the custodial parent with a disproportionate share of the child care expenses, even though the child support being received by the custodial parent does not in any way account for child care expenses.
- C. The guideline committee recognized that the deduction of child care expenses from income alone does not fairly address the burdens of child care expenses. Beginning in 2012, the guidelines were amended multiple times to allow for and encourage variances from the guideline amount of support to account for child care expenses. Following the 2012 review, the variance rule was amended to state that the court may vary from the guidelines based on the parties' child care expenses. Following the 2016 review, a stand-alone new rule (Rule 9.11A) was added to allow for a child care variance. Following the 2020 review, the child care variance (Rule 9.11A) was amended to further emphasize that child care expenses are not included in the economic data on which the Schedule of Basic Support Obligations is based and to provide a more specific method for ordering a child care variance.

- D. Despite the attempts to fairly address child care expenses through the child care variance rule, the guideline committee found that the variance rule has remained greatly underutilized, which has the effect of leaving custodial parents with the vast majority of responsibility for child care expenses even though there is no recognition of child care expenses in the data on which support is based. As shown in the CSS 2024 Guideline Deviation Comparisons Report, in the four years between June 1, 2020 and May 31, 2024, only 46 cases were identified that had deviations for child care expenses, and only 12 cases had child care deviations that followed the requirements of rule 9.11A. The committee recognized that child care variances were more likely to be ordered in non-CSS cases, but it remains clear and obvious that an extremely small number of child care variances were requested and granted even though child care is an extremely common expense.
- E. Since neither the deduction of child care expenses from income nor the child care variance have been effective in addressing a fair allocation of responsibility for child care expenses, the committee considered other options for addressing those expenses. The committee learned that Iowa is one of very few states which does not address child care expenses either through a separate provision in a support order or through a child care add-on. Some states allocate child care expenses between the parents proportionally based on their respective share of the total family income, much as Iowa does when ordering uncovered medical expenses. There are advantages to this approach, including that the responsibility is reflected as a percentage of child care costs, so that obligation automatically adjusts as child care expenses change and the obligation automatically terminates when child care ends. However, the rule related to uncovered medical expenses has a statutory basis, which does not exist for child care expenses. As such, it is not a viable option due to the lack of statutory authority. Instead, the committee recommended and the Court ordered that child care expenses be addressed through a child care add-on, which replaces the deduction from the custodial parent's income at Rule 9.5(2)(j) and the prior child care variance rule at Rule 9.11A.
- F. Calculation of child care add-on under Rule 9.11A.
1. Determine the total amount of child care expense. See Rule 9.11A(1).
    - a. "Child care expenses" means actual, annualized child care expenses the custodial parent pays for the child(ren) in the pending matter, excluding any third party reimbursements and reduced by estimated state and federal child care tax credits, that are reasonably necessary to enable the parent to be employed, attend education or training activities, or conduct a job search.

- b. State and federal child care credits for the children in the pending matter will be estimated at 25% of the actual child care expenses incurred by the custodial parent, up to the maximum expense limitation under federal law.
- c. Because child care tax credits are inapplicable or nominal for low-income taxpayers, no estimated child care tax credits will be deducted for a custodial parent who has gross monthly income less than the following amounts: \$3,750 for one child; \$4,550 for two children; \$5,000 for three children; \$5,500 for four children; \$6,250 for five children; and \$6,900 for six or more children.

2. Two calculations required when determining the amount of the add-on.

The obligation for a child care add-on is capped so that a parent's total obligation for child support, cash medical support, health insurance premiums, and the child care add-on are no more than 50% of the payor's disposable income. In order to implement the 50% cap, two calculations are required. The child care add-on is the lesser of the following two calculations. See Rule 9.11A(3).

- a. Multiple the noncustodial parent's proportional share of income by the amount of the child care expenses. The noncustodial parent's share of income determined using the noncustodial parent's adjusted net monthly income less the amount of child support to be paid by the noncustodial in the pending matter.
- b. Multiply the noncustodial parent's disposable income by .50 and then subtract the guideline amount of child support and any cash medical support to be paid in the pending matter as well as the full amount of health insurance premiums actually paid by the noncustodial parent or that are expected to be paid by the noncustodial parent in the pending matter. Health insurance provided by a stepparent is not considered in this calculation. "Disposable income" means gross monthly income less the deductions in rule 9.5(2)(a) through (c).

G. Order provisions.

- 1. Any order containing a child care add-on must specify the amount of the basic support obligation before the child care add-on, the amount of the child care add-on, the combined amount of the basic support obligation and the child care add-on, and the specific periodic payment date when the child care add-on will end. See Rule 9.11A(4)(a).
- 2. When the child care add-on ends, support will automatically adjust to the amount of the basic support obligation without any child care add-on. If

the order does not specify otherwise, the adjustment will be effective on the first date that the next periodic support payment becomes due after the youngest child's 13<sup>th</sup> birthday. See Rule 9.11A(4)(b).

- H. Substantial change in circumstances. A change in the amount of child care expenses incurred by the custodial parent is a factor to be considered in determining whether a substantial change in circumstances exists to modify a support order that includes a child care add-on. See Rule 9.11A(5).
  - I. Termination at age 13. Unless the support order says otherwise, the child care add-on will automatically terminate on the child's 13<sup>th</sup> birthday. See Rule 9.11A(4)(a).
  - J. Exceptions when Rule 9.11A does not apply.
    - a. When parties otherwise agree. Pursuant to the agreement of the parties, the noncustodial parent is ordered to make direct payments to the child care provider or to directly reimburse the custodial parent for the costs of child care, or the parties have otherwise expressly agreed on the payment of child care expenses. See Rule 9.11A(6)(a). Note that this provision allows the parties to agree to handle child care expenses however they wish so long as they expressly agree, and does not require that the agreement reached provides for allocation of costs comparable to the child care add-on calculated under Rule 9.11A.
    - b. Lack of information provided. The custodial parent fails to provide the necessary information to determine the amount of child care expenses. See Rule 9.11A(6)(b). Unlike the child support amount, the Court does not have an obligation to order a child care variance if the custodial parent does not provide the information necessary to calculate the add-on.
    - c. Joint physical care cases. The child care add-on does not apply when the parties are awarded joint physical care. The reason for the exclusion is that child care expenses in joint physical care cases are to be allocated under rule 9.14(3) ("...An allocation between the parties for payment of the child(ren)'s expenses ordered pursuant to Iowa Code section 598.41(5)(a) is an obligation in addition to the child support amount calculated pursuant to this rule and is not child support"). See Rule 9.11A(6)(c).
    - d. Low income. The noncustodial parent's adjusted net monthly income is in an income range which correlates with the shaded area of the schedule in Rule 9.26 (i.e. the low income adjustment range shown in Area A and the shaded part of Area B in the Schedule of Basic Support Obligations). See Rule 9.11A(6)(d).
5. Uncovered medical expenses in caretaker cases. The Committee reviewed a request from CSS to amend rule 9.12(5) regarding the allocation of uncovered medical cases.

CSS has a significant number of cases where support is only being ordered against one parent to pay a nonparent caretaker, which will sometimes result in a separate order for each parent to pay the nonparent caretaker. Because the other parent may not be involved in each case, there are sometimes issues with allocating uncovered medical expenses between the parents.

- A. Both parents are jointly and severally liable for the support of their children. Therefore, a nonparent caretaker can seek recovery of uncovered medical expenses from either or both parents in any proportion. The allocation of uncovered medical expenses only determines the rights of contribution from the parents for payment the payment of those expenses.
- B. Rule 9.12(5) provides the general rule that uncovered medical expenses are divided in proportion to the parents' respective net incomes when awarded joint physical care. Rule 9.12(5) further provides that in all other cases the custodial parent pays the first \$250 per calendar year per child up to a maximum of \$800 per calendar year of uncovered medical expenses for all children, and that any additional uncovered medical expenses are divided in proportion to the parents' respective net incomes. However, in the situation where the obligations from each parent are determined in separate cases, CSS and the Court often do not have the information from the parent not involved in the case from which to determine that parent's share of uncovered medical expenses, nor would it be appropriate to enter judgments against a parent who has not been given notice of the case and an opportunity to participate.
- C. Rule 9.12 was amended to provide the following language excepting situations where the support payee is a nonparent caretaker. The addition to the rule is as follows:  
  
"e. Rule 9.12(5) will not apply when the support payee is a nonparent caretaker and only one parent is joined as a party in the pending action."

6. **Clarify variance for uncovered medical expenses.**

- A. There are situations in which the parties may wish to deviate from the allocation of medical expenses provided by rule 9.12(5), such as in joint physical care cases where the parties may want to divide all expenses, including uncovered medical expenses, on a 50-50 basis, even though rule 9.12(5) calls for an allocation in proportion to the parties' respective net incomes.
- B. Rule 9.11 states that the Court may not vary from the amount of "child support" without making the required findings in support of variance. However, Rule 9.12(5) does not include any language which expressly indicates that a variance from the allocation of uncovered medical expenses is permitted. While the feedback received from the guideline review committee anecdotally indicates that judges may often find that a variance in the allocation of uncovered medical

expenses is permitted as a variance under Rule 9.11, there is some ambiguity in the rules.

- C. To avoid the ambiguity in the rules, Rule 9.12(5) was amended to explicitly state that a variance in the allocation of uncovered medical expenses is permitted if supported by the written findings required by Rule 9.11, as follows:

“f. Any variance from rule 9.12(5) must be supported by written findings in accordance with rule 9.11.”

7. **Amend guidelines method for computing taxes.**

- A. Rule 9.6 provides a standardized method for the calculation of the amount of taxes to be deducted from each parent’s gross income to arrive at net income for child support purposes.
- B. The rule previously provided that married parents are to be assigned the married filing separate tax filing status.
- C. The guideline review committee received feedback that the rule does not align to the general practice in cases where temporary child support is being ordered for parties in a pending dissolution of marriage proceeding. Instead, the practice has often been to assign the single tax filing status to the noncustodial parent and the head of household tax filing status to the custodial parent in determining temporary child support, even when the parents are married to each other. The reason for this practice may be that it is anticipated that the parents will be divorced by the end of the tax year and/or that it is common for the temporary child support obligation to be same as the permanent child support obligation, absent changes in income between the temporary and permanent orders.
- D. The guideline review committee recommended changing the rule to conform to the general practice. In doing so, the committee recognized that the practice may often make more sense, especially since it is often the case that the parties are divorced by the end of the tax year in which case the single and head of household tax filing statuses would be used by the parties in filing their income tax returns even though the parties remained married at the time the temporary support was initially ordered. The rule was changed to provide as follows:

“Rule 9.6 Guideline method of computing taxes. For purposes of computing taxes to be deducted from a parent’s gross income, the following uniform rules apply:

9.6(1) An unmarried parent is assigned either single or head of household filing status. Head of household filing status is assigned if a parent is the custodial parent of one or more of the mutual children of the parents.

9.6(2) A married parent is assigned married filing separate status, except that a married parent will be treated as an unmarried parent under rule

9.6(1) or 9.6(3) when calculating temporary child support between parents married to each other.”