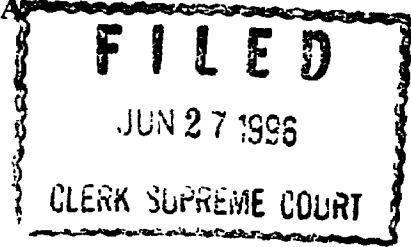


IN THE COURT OF APPEALS OF IOWA

No. 5-703 / 94-1735



**IN RE THE MARRIAGE OF MARY BETH
LONGMAN AND LANCE L. LONGMAN**

Upon the Petition of
**MARY BETH LONGMAN n/k/a
MARY BETH OOSTENBRUG,**

Petitioner-Appellee,

And Concerning
LANCE L. LONGMAN,

Respondent-Appellant.

Appeal from the Iowa District Court for Poweshiek County, Richard J. Vogel,
Judge.

Lance Longman appeals from a modification of the child support provisions
of the parties' dissolution decree. **AFFIRMED AS MODIFIED.**

C. Jean Pendleton of Charnetski, Olson, Lacina, Pendleton & Garland, L.L.P.,
Grinnell, for appellant.

Mary Beth (Longman) Oostenbrug, Ames, pro se.

Considered by Huitink, P.J., Streit, J., and McCartney, S.J.*

* Senior judge from the Second Judicial District serving on this court by order of the
Iowa Supreme Court.

PER CURIAM

This is an appeal by a husband claiming the district court improperly modified the parties' dissolution decree to require him to pay an excess amount of child support. We affirm as modified by memorandum opinion pursuant to Iowa Supreme Court Rule 9.

Mary Beth and Lance Longman were divorced in 1988. Mary Beth received physical care of the parties' four children. Lance was ordered to pay child support of \$1,000 per month. On appeal, Lance was granted the children's dependency exemptions. *In re Marriage of Longman*, No. 88-1645 (Iowa App. 1989). Later, as a result of mediation, Lance agreed to pay child support of \$1,330 per month.

On January 4, 1994, Lance filed an application for modification. The parties agreed the two oldest children, Timothy and Lucas, would live with Lance. Lance sought a corresponding reduction in his child support obligation. Mary Beth was currently employed in the human services department of Sauer-Sundstrand Company, where she earned \$23,076 and had net monthly income of \$1,311. Lance was employed by Pfizer, Inc., where he had annual income of \$62,261, and net monthly income of \$3,897.

The district court approved the change in physical care of Timothy and Lucas. The court applied the child support guidelines and determined Lance's obligation for two children would be \$1,169 per month and Mary Beth's obligation for two children would be \$393 per month. The court determined offsetting these amounts would

result in substantial injustice due to Lance's vastly superior earning capacity. Therefore, the court ordered Lance to pay child support of \$1,169 per month, and did not order Mary Beth to pay any child support. In addition, Mary Beth was awarded the dependency exemptions for the two youngest children. Furthermore, the court ordered Lance to be responsible for all medical, dental, and optometric expenses not covered by insurance. Lance has appealed.

I. Lance contends his child support obligation should be decreased from \$1,169 per month. We note that new child support guidelines are in effect. Under the current guidelines, Lance would be required to pay \$1,130 per month for two children. Therefore, Lance's child support obligation should at least be reduced to this amount.

Lance also contends the district court should have offset his child support obligation and Mary Beth's obligation. In considering this argument, we first note that Timothy was no longer a minor at the time of the modification hearing; he had turned eighteen on June 10, 1994. There is no evidence in the record as to whether he was still attending high school. Therefore, we determine Mary Beth would only be responsible for the support of one child, and her obligation under the guidelines would be \$255 per month.

We believe Mary Beth should contribute to the expenses of raising the child in Lance's care. By creating the child support guidelines, the supreme court intended that non-custodial parents share the burden of child care costs. *In re Marriage of*

Hansen, 465 N.W.2d 906, 910 (Iowa App. 1990). This principle holds true even when each parent has custody of a child or children. *Id.*

When a split custody arrangement is entered into, we must calculate the amount of child support from each parent, assuming the other parent is the non-custodial parent. *Id.* at 911. We then offset these amounts against each other, and the parent with the larger obligation pays the difference. *In re Marriage of Will*, 498 N.W.2d 394, 400 (Iowa 1992). We conclude Lance must pay \$1,130 minus \$255, which is \$875 per month in child support for the two children in Mary Beth's physical care.

II. Lance asks to be awarded the dependency exemptions for all the minor children. He points out he is paying 100% of the support for the children in his physical care, and will be paying support for the two children in Mary Beth's care. We find Mary Beth is providing substantial support for the two children in her physical care, and agree that she should be awarded the dependency exemption for these two children.

III. Lance claims he should not be solely responsible for all uninsured medical, dental and optometric costs. Lance states he provides health insurance for all of the children through his employer, and has paid the uninsured medical expenses for the two children in his physical care. Mary Beth testified she had been responsible for uninsured medical expenses for all four children in the past. She

stated three of the children needed eye-glasses and she had been solely responsible to pay these costs. Based on the parties' relative incomes, we agree Lance should pay for all uninsured medical, dental, and optometric costs in the future.

We have modified the modification order to reduce Lance's child support obligation. We affirm the district court on all other issues raised in this appeal. Costs of this appeal are assessed to one-half to each party.

AFFIRMED AS MODIFIED.