IN THE COURT OF APPEALS OF IOWA

No. 6-423 / 95-2189

IN RE THE MARRIAGE OF WILLIAM D. McFERRIN AND JULIE ANN McFERRIN

Upon the Petition of
WILLIAM D. McFERRIN,

Appellant,

And Concerning
JULIE ANN McFERRIN,
n/k/a **JULIE ANN WHITE,**

Appellee.

FILED
MAR 28 1997
CLERK SUPREME COURT

Appeal from the Iowa District Court for Harrison County, Timothy O'Grady, Judge.

William McFerrin appeals the district court's calculation of his modified child support obligation. **AFFIRMED.**

C.R. Hannan of Reilly, Petersen & Hannan, P.L.C., Council Bluffs, for appellant.

Jack J. White of Kellogg & White, Missouri Valley, for appellee.

Considered by Habhab, C.J., and Huitink and Streit, JJ.

HABHAB, C.J.

Julie and William McFerrin were previously married to each other. They had one child, Amber, who was born on May 7, 1980. A dissolution decree was entered on September 16, 1981. Under the terms of the decree, Julie was granted custody of Amber. William was ordered to pay child support of $200 per month.

On October 16, 1981, the decree was modified to reduce William's child support obligation to $150 per month. At that time William was employed as a truck driver and had annual income of about $10,400. Julie was employed by Professional Pulmonary Services and had annual income of $6300.

On August 28, 1995, Julie requested William's child support obligation be increased. Since the time of the previous modification, both parties had remarried and William had moved to Minnesota. In 1994, Julie had annual income of about $21,420. In 1994, William was employed by Metropolitan Life Insurance Company and had annual income of $74,186. In March 1995, he began employment with New York Life Insurance Company. He expected to earn about $60,000 in 1995.

The case was submitted to the district court on the parties' affidavits and tax returns only. The court determined there had been a substantial change in circumstances and modified William's child support obligation. The court found William had net monthly income of $3648 and Julie had net monthly income of $1437. Applying the child support guidelines, the court ordered William to pay child

support of $718 per month. The court denied William's motion pursuant to Iowa Rule of Civil Procedure 179(b). William appealed.

William contends the district court improperly calculated his net monthly income. He believes his annual income should have been reduced by his unreimbursed business expenditures. He claims he had $18,396 of unreimbursed business expenses in 1994, and this amount should have been deducted from his gross annual income of $74,186. He states these expenditures were made so he could maintain his occupation.

A court must determine a parent's current monthly income from the most reliable evidence presented. *In re Marriage of Miller*, 532 N.W.2d 160, 162 (Iowa App. 1995). We do not dispute under Iowa law unreimbursed business expenses may be deducted from the obligor's income prior to the application of the child support guidelines. But here we agree with the trial court that William has failed to present sufficient reliable evidence of his unreimbursed business expenses. William did not present any list of the expenses or any information concerning the nature of the expenses. He simply stated he had a total of $18,396 in unreimbursed business expenses for 1994. We agree with the district court's decision that the evidence is not sufficient to allow the deduction of these expenses from William's gross annual income.

William also contends his child support obligation should not have been based on his 1994 income. He states he has permanently changed jobs and has suffered a reduction in pay. He believes his child support obligation should be based on his current salary of $60,000.

A party may not claim inability to pay child support when that inability is self-inflicted or voluntary. *In re Marriage of Foley*, 501 N.W.2d 497, 500 (Iowa 1993). In the present case, no evidence was presented to show whether William's reduction in income was self-inflicted or voluntary. In the absence of any evidence showing why William's income was lower in 1995 than in 1994, we determine the district court properly based his child support obligation on the most reliable evidence presented, his 1994 income tax return.

We affirm the decision of the district court modifying William's child support obligation. Costs of this appeal are assessed to William.

AFFIRMED.