



Department of
Job and Family Services

2017 Child Support Guidelines Review Report to the General Assembly

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Respectfully Submitted to:

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President

The Honorable Clifford Rosenberger

Speaker

The Honorable Joe Schiavoni

Senate Minority Leader

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Executive Summary

Title IV-D of the Social Security Act requires Ohio to establish child support guidelines that are mandatory statewide for all courts and administrative agencies that issue child support awards. The Act requires that these guideline awards be the presumptively correct child support obligation amounts under state law, subject to reasonable deviations based on the best interest of the child. The Act also requires each state to review their guidelines every four years to ensure they result in appropriate award amounts.

In December 2016, the Ohio Department of Job and Family Services (ODJFS or the Department) convened the 2017 Child Support Guidelines Advisory Council (2017 Council) to assist in the review of the Ohio child support guidelines, pursuant to the quadrennial review requirement found in Ohio Revised Code §3119.024. The Council assists the Department in its review by providing input from a range of interested stakeholders including members of the Ohio General Assembly, state and county child support professionals, attorneys, judges, child support obligors and obligees, other interested persons, and the public.

After the 2013 Child Support Guidelines Review, and prior to convening the 2017 Council, the Department was engaged in a multi-year effort to develop, and to seek legislation for, a comprehensive update to the Ohio child support guidelines. Many of the stakeholders who are identified as members of the 2017 Council were involved in this legislative process. Most of the effort revolved around a bill, introduced by Senator Shannon Jones in January 2016 during the 131st Ohio General Assembly, numbered Senate Bill 262¹ (SB 262).

The guideline recommendations proposed by the Department below do not necessarily reflect a consensus of the various stakeholders. They do include the features of SB 262, including features adjusted during interested party discussions that were drafted by the Legislative Service Commission as substitute language to the introduced bill. With some exceptions, the broad consensus among stakeholders is that SB 262 proposed many appropriate and overdue changes to the Ohio child support guidelines, which was last updated in 1993.

Summary of Recommendations

The Department makes the following recommendations:

- **Update the Basic Child Support Schedule**

The basic child support schedule should be updated with current economic data using the fourth version of the Betson-Rothbarth estimator of child-rearing expenditures (BR4). A detailed review of the available alternative methodologies for development of the basic schedule can be found in Appendix A: Economic Study.

¹ Unless otherwise noted, any reference to Senate Bill 262 is to the Introduced version, or the first drafted substitute version. The substitute bill was not formally introduced and accepted by the committee but was a working document for the Department and interested parties.

- **Self-Sufficiency Reserve**

The schedule should incorporate a low-income self-sufficiency reserve to ensure the noncustodial parent's ability to pay the support obligation as well as establish an incentive to work. The reserve should incorporate a standard methodology described in the law.

- **Mandate Issuance and Periodic Update of the Basic Child Support Schedule, Guidelines Worksheets, and a Guidelines Manual, via Rule**

- The updated basic child support schedule should be adopted into the Ohio Revised Code (ORC). ODJFS should be required in a rule-making statute to promulgate the schedule as a table that is required to be used statewide for calculation of child support obligations by all courts and administrative agencies, and to update the schedule at least every four years using a mandated update methodology. A draft schedule based on the Senate Bill 262 language is attached as Appendix B.
- The child support guidelines worksheets that are used to calculate child support obligations on a case by case basis should be removed from the ORC. ODJFS should be required in a rule-making statute to promulgate a worksheet or worksheets that are mandatory for use statewide for calculation of support obligations, and to update the worksheets at least every four years pursuant to a rule-making statute. A draft proposed worksheet is included in Appendix C.
- Additionally, the rule-making statute should require ODJFS to issue a Guidelines Manual for child support enforcement agencies, courts, attorneys, and lay users. A draft proposed manual is included in Appendix D.

- **Child Support Calculation Policy**

Policies for calculating obligations using the child support guidelines are based on laws contained in the ORC. These policies include income and expense credits and deductions that are implemented through the guideline calculation worksheets and by reference to ORC provisions. ODJFS proposes several new or revised policies, as follows:

- **Parenting Time Adjustment**

The worksheets should incorporate an adjustment to reflect the time spent in each parent's home where there is a parenting time order in effect. There should be a standard adjustment for those cases with parenting time orders based on a local model order, and an enhanced deviation adjustment for those cases that involve an extended parenting time order.

- **Cash Medical Support**

Cash medical support obligations should be revised to allow for the establishment of a single child support obligation and for a single cash medical support obligation. The cash medical support obligation should be based on available data estimating ordinary medical support expenditures for children.

- **Calculation of Multiple Family Obligations**

Each parent should be given a deduction from gross income that reflects a standardized methodology for estimating expenditures based on their duty of support to children other than those who are the subject of the calculation at hand.
- **Child Care Cost-sharing Cap**

Given the choice and variable cost of available child care, an upper limit for cost-sharing should be established based on available bi-annual child care market research, conducted by the Office of Family Assistance within ODJFS, to avoid establishment of support obligations that are unreasonably high in relation to available income.
- **Deviation Factors**

Existing factors used to deviate from presumptive support obligations should be clarified and simplified.
- **Administrative Review of Court Ordered Deviations**

During an administrative review and adjustment of a child support order, the support enforcement agency should assume that the grounds for any previously granted deviations are ongoing and do not require an adjustment. Parties wishing to object to the findings may appeal directly to the court.
- **2% Processing Charge**

Clarify that the processing charge is to be imposed upon the child support order and should not be part of the child support calculation worksheet.
- **Removal of Deductions for Local Taxes Paid and for Work-Related Deductions**

These deductions should be removed as either having a de minimus effect on the calculation of the support obligation, or be more appropriately treated as a deviation from the support obligation.
- **Minimum Child Support Orders**

The statutory minimum child support order should be increased to \$80 per month for annual incomes below \$8,400 with a sliding scale minimum order calculated as part of the self-sufficiency reserve. Child support enforcement agencies should be authorized to issue minimum child support orders.
- **Post-termination Arrears Payoff Orders**

Current laws requiring an obligor to pay at least the amount of support ordered prior to termination of the order to liquidate arrears after termination should be revised to establish this requirement as a rebuttable presumption and allow the court or child support enforcement agency to reduce the arrears payment in appropriate circumstances.

2017 Child Support Guidelines Review

The 2017 Child Support Guidelines Review (2017 Review) is the seventh guideline review by the Department since the establishment of the requirement in 1993. As in previous reviews, the Department conducted a deviation study (Appendix E) to determine the degree to which child support awards follow the mandatory guidelines, and that deviations are limited to appropriate circumstances. The Department also conducted an economic study (Appendix A).

The 2017 Council was abbreviated to only two meetings, given the extensive legislative activity associated with Senate Bill 262 introduced by Senator Shannon Jones in the 131st General Assembly, and the involvement of child support stakeholders in those deliberations. The following discussion describes the policies included in SB 262.

Updating the Child Support Schedule

Ohio's current schedule of child support obligations is found in ORC §3119.021. The schedule is a grid containing annual parent income in the first column, the number of children from one to six who will be subject to the order in the next six columns, with the parents' obligation amount stated at each intersection of income and number of children.

A schedule of obligations was first established by the Ohio Supreme Court during the 1980s. This schedule was replaced with the simultaneous repeal of Supreme Court Rule 75 and adoption of a similar schedule in the Revised Code in House Bill 591 in April 1990. The current schedule was enacted through Senate Bill 115 in July 1993. It has not been updated since that time.

The current schedule is based on the first version of an economic methodology referred to as the Betson-Rothbarth estimator for child rearing costs, which is described in detail in the reports² of the 1993, 1997, and 2001 Guideline Reviews. A critical examination of the Betson-Rothbarth methodology was undertaken in the 2005 Guideline Review. The results of that examination can be found in the 2005 Child Support Guidelines Report at pages 14-15, and in the revised USDA methodology used to establish a proposed new schedule found in the 2005 Economic Study conducted for that review. The 2009 Guideline Review also recommended adoption of the USDA methodology with discussion along the same lines as the 2005 report.

However, due to the continuing annual accrual of substantial child support arrears over more than two decades, the Department asked the 2013 Child Support Guidelines Advisory Council to focus its discussion on the relationship between these arrears, child support obligation amounts, and low-income obligors. Research used in the 2013 Review included two primary components: research sponsored by state and

² All previous Guideline Review reports can be found at:
<http://jfs.ohio.gov/Ocs/employers/OCSGuidelinesCouncilOverview.stm>

federal agencies, and private social policy organizations³; and of data and analysis compiled from the Ohio child support system.

In the 2013 Review, it was shown that:

[in] federal fiscal year 2011 Ohio collected 66.55% of all current child support obligations, or, \$1.26 billion paid of \$1.9 billion owed, a difference of about \$647 million. A similar gap has occurred each year since the beginning of the child support program, resulting in total cumulative arrears by 2012 of approximately \$4.5 billion.

The current figure is \$4,876,911,476⁴. The source of these arrears, per the research conducted in 2005-2007 by the Urban Institute⁵ into the facts underlying this phenomenon in Ohio and eight other states, is described as follows:

The study used quarterly wage information to compare the accrual of arrears to obligor income. An extract of the data and conclusions from the study that were specific to Ohio found that 69% of arrears accrued here were owed by individuals with no reported income or reported income less than \$10,000.

Additionally, the Department presented evidence from state data that reinforces this conclusion, including a breakdown of data showing that compliance with child support obligations appears to correlate with obligor income.⁶

The 2013 Review carried forward the recommendations from the 2005 and 2009 Reviews to adopt the USDA methodology. However, there was no detailed discussion of guideline schedule methodology or alternatives. Instead, because of the research mentioned above, the 2013 Review contained a Council recommendation that the Department engage an economist to review the USDA data. In its report, the Department agreed “. . . that an adjustment to the USDA table would be appropriate to ensure the low-income child support orders accurately reflect available income.” The Department committed to engaging an economist “. . . to conduct the necessary research and develop the appropriate adjustment for the basic child support schedule.”⁷

After the 2013 Review, the Department contracted with Jane Venohr, Ph.D., of the Denver-based Center for Policy Research, to review the various methodologies that estimate child-rearing expenditures. Her research is found in the Economic Study in Appendix A. In her comparison of USDA and BR4 methodologies, it is shown that updating the current basic schedule using the USDA figures would result in large increases to obligations at every income level, including significant increases in the low-income

³ Turetsky 2000; Formoso 2003; Sorensen, Sousa, & Schaner 2006 (Ohio) and 2007 (Nine State Study); Formoso & Liu 2010; Takeyesu 2011

⁴ OCSE-157 Child Support Enforcement Annual Data Report, September 2016

⁵ Sorensen, Sousa, Schaner (2007). “Assessing Child Support Arrears in Nine Large States and the Nation”. To navigate to this document either type, or cut and paste, this link into your web browser:

<http://aspe.hhs.gov/hsp/07/assessing-CS-debt/index.htm>

⁶ See 2013 Guideline Review, p. 10-11, and related graphs in Appendix A

⁷ See 2013 Guideline Review, p. 13

range⁸. The Department concludes that adoption of the USDA methodology will lead to further annual arrears accrual, and potentially to accrual at a higher rate.

Based on this information, together with the research conducted during the 2013 Review, the Department has determined that the fourth version of the Betson-Rothbarth estimator of child-rearing expenditures (BR4) should be proposed as the basis for an updated basic child support schedule, rather than the USDA table. As explained more fully in the Economic Study, BR4 updates will result in moderate increases to obligation amounts throughout the income range of the entire schedule, and that these increases would be related not to a methodological change if USDA figures were used, but to changes in tax policy and price levels, among other factors, since 1992.

The BR4 estimator was incorporated into SB 262 using a method similar to that used for the Ohio state tax tables. This method will allow the Department to issue, by Ohio Administrative Code (OAC) rule, a quadrennial update of the schedule by reference to the Consumer Price Index.

Updating the Self Sufficiency Reserve

By adopting the BR4 estimator, the Ohio child support guidelines can maintain continuity of outcomes across the income range represented on the schedule⁹. However, this will not address arrears accumulation for low-income obligors. The Department proposes an updated self-sufficiency reserve (referred to by some as a “self-support” reserve, and referred to hereafter as the “SSR”) be incorporated into the basic schedule.

An SSR is an adjustment of the guideline support obligation amount to ensure that an obligor can maintain at least a subsistence income. The SSR is the primary means of addressing the phenomenon of arrears accrual among low-income obligors who are willing to pay their support obligation, but are unable to do so based on their income. During the legislative effort concerning SB 262, the SSR was a main topic during interested party discussions.

The current basic schedule incorporates an SSR. Most people are unaware of this for two reasons. First, the schedule itself gives no indication that an SSR has been included. Second, the SSR in the current schedule uses 1992 federal poverty level figures, and therefore has limited or no application to present-day income and price levels, or obligation amounts.

As discussed above, the Department asked Dr. Venohr to review the methodology and propose alternatives for an update. Dr. Venohr provided the tools to update the existing SSR, but was careful to point out that the SSR is not a function of strictly economic science, but is finally a state policy decision. She is supported in this view by the former federal child support guideline regulations, which allowed for an SSR, and by newly revised federal regulations, which require an SSR. The requirement is described this way in the new regulation:

⁸ See Appendix A: Economic Study, Section III

⁹ Incidentally, the range of incomes is proposed to be extended from the current maximum annual income of \$150,000 per year, to \$300,000 per year.

[State guidelines must take] into consideration the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State¹⁰.

This federal policy recognizes that states are in the best position to determine for their citizens how an SSR is to be calculated, a necessity given the wide variety of guideline methodologies, and economic circumstances, across the nation.

SSR Settings

The SSR found in SB 262 has three components or settings (described in detail in Appendix A) that work together to adjust the BR4 schedule amounts¹¹. The components are:

- Federal poverty level for one person: This figure (hereafter “FPL”) is a readily available, widely accepted, and annually updated statement of the amount below which an individual is considered in poverty.
- Sliding Scale Minimum Order: A minimum order is typically a single figure that an obligor with income below FPL would pay for support. However, a single figure may be too low to account for the range of incomes below a chosen FPL. Therefore, a sliding scale minimum order was developed in which the minimum order is increased according to a sliding scale that would apply above a base annual income (\$8,400 in SB 262), and below the chosen FPL figure.
- Phase-Out: To avoid a cliff effect, an adjustment is applied to the FPL figure that gradually phases out the SSR adjustment to the BR4 schedule amount by adding a given percentage of the difference between the income amount and the FPL to the obligation amount. Without this gradual adjustment, there would be a line on the schedule where the SSR abruptly ends, and the BR4 schedule amount appears¹². The phase-out provides a way to gradually transition from the SSR to the BR4 schedule amount.

Another important feature of the SB 262 SSR is transparency. The guidelines schedule published by the Department will show that the BR4 obligation amounts have been adjusted by the SSR calculation. This is done by shading the SSR range on the guidelines schedule.

There are several reasons why making the SSR visible is important. First, it will help the obligor and the obligee to understand that the table has been adjusted. Second, the worksheet calculation for incomes within the SSR range uses only the income of the obligor, and the obligation amounts in the SSR range accordingly reflect only the obligation amount for the obligor. Outside of the SSR range, on the other hand, income and obligation amounts reflect combined amounts for the parents, and the obligation amount is split between the parents by income share. This information needs to be readily available to the guideline user to correctly calculate the obligation. Finally, the shaded SSR range can be used in the

¹⁰ 81 FR 244 at 93562, publishing revised 45 CFR 302.56

¹¹ The same components are used in the current ORC schedule.

¹² In Appendix A Dr. Venohr provides an example where Obligor A making \$15,000 per year would pay \$1,010 per year; in the absence of a phase out, Obligor B making 16,000 per year would pay \$2,010 per year in support.

worksheet calculation to designate additional policy adjustments to credits or deductions for the parents, and therefore also requires that the range be visible.

SSR Policy Choices

During the public discussion of SB 262, the Department advocated using the following SSR settings to adjust the BR4 table, and they were incorporated into the bill.

- The federal poverty level for an individual should be set at 116% of FPL to ensure obligors have sufficient income to pay their support obligation and maintain a basic household by adjusting for the effective tax rate at low incomes.
- A minimum order of \$80 per month should be established for obligors with income less than \$8,400 per year. A sliding scale minimum order¹³ should adjust the obligation above \$8,400 but below the chosen FPL figure, in keeping with interested party discussions where it was argued that the \$80 figure was too low for individuals whose earnings are in the high end of the SSR range.
- The Department recommends a phase-out of 30% to ensure a gradual transition from the SSR adjusted amounts to the BR4 figures. The 30% figure was chosen because it provides the maximum incentive for an obligor to maintain employment in the official economy while providing support for his or her children.

The Department approached these settings from a perspective that values the actual and consistent monthly collection of support for the custodial household over establishment of substantial, but often uncollectable, obligation amounts. This policy choice is informed by the evidence concerning arrears accrual described above, indicating that high obligation amounts relative to available income for low-income obligors often result in, at best, irregular collections for families.

To give the reader a sense of the impact of these choices on obligation amounts in various circumstances, Table 1 below uses scenarios provided by poverty law community witnesses who argued during Senate Civil Justice Committee testimony on SB 262 that the SSR adjusted figures are too low and will harm low-income custodial parents. The calculations shown in the table were developed by the Department to show the impact of support calculations on available income in the scenarios¹⁴, and thus suggest why low-income obligors accumulate the largest proportion of arrears of any income group.

Table 1 has been sorted by the BR4-SSR Monthly Order column to facilitate comparison of the scenarios as Obligor Annual Gross Income increases. The Taxes and Housing section provides annual figures for estimated federal, state, and local taxes¹⁵ plus housing¹⁶ to simulate a limited expenditure set for the

¹³ The sliding scale minimum order described here is contained in the fourth drafted substitute version of SB 262, but not introduced in the Senate Civil Justice Committee.

¹⁴ Please note that the calculations in Table 1 do not include credits and deductions that may be applicable to the obligor and/or the obligee. Adjustments up and down for each party (e.g., health insurance premiums) are likely to occur when such adjustments are incorporated using the child support calculation worksheet. Instead, the obligation figures are drawn directly from the basic schedule without the SSR, and with the SSR.

¹⁵ Using rates for Ohio income tax, Federal income tax, FICA, and Medicare.

¹⁶ \$790 per month for a two bedroom apartment, according to the FY 2012 Fair Market Rent market study for the Columbus, OH HUD Metro FMR Area.

obligor household. It is important to recall that these figures do not estimate other household expenditures, such as food, utilities, transportation, clothing, or medical costs. The goal was to use two expenditure categories that are likeliest to represent consistent monthly expenditures and that are relatively easy to calculate from available sources.

Table 1

Scenarios				Taxes and Housing		Guideline Schedule Comparison								
						Betson Rothbarth 4				Betson Rothbarth 4 - SSR				
# of Kids	Obligor Annual Gross Income	Obligee Annual Gross Income	Obligor Annual Tax and Housing Cost	Obligor Annual Income Remaining After Taxes and Housing	Annual Tax Remaining	BR4 Monthly Order	BR4 Annual Order	Annual Remaining Income	Order as a % of Remaining Housing, and Child Support	Obligor Annual Income Remaining After Taxes, and Child Support	BR4-SSR Monthly Order	BR4-SSR Annual Order	Annual Remaining Income	Order as a % of Remaining Housing, and Child Support
Ex. 1	1	\$16,848	\$16,848	\$12,961	\$3,887	\$240	\$2,877	74.01%	\$1,010	\$115	\$1,380	35.50%	\$2,507	
Ex. 2	2	\$16,848	\$16,848	\$12,961	\$3,887	\$364	\$4,368	112.36%	-\$481	\$150	\$1,800	46.30%	\$2,087	
Ex. 12	4	\$16,848	\$13,478	\$12,961	\$3,887	\$489	\$5,871	151.01%	-\$1,983	\$171	\$2,052	52.78%	\$1,835	
Ex. 10	4	\$16,870	\$14,000	\$12,967	\$3,903	\$493	\$5,920	151.67%	-\$2,017	\$171	\$2,052	52.57%	\$1,851	
Ex. 5	3	\$18,000	\$0	\$13,288	\$4,712	\$497	\$5,966	126.60%	-\$1,254	\$176	\$2,112	44.82%	\$2,600	
Ex. 13	4	\$18,000	\$0	\$13,288	\$4,712	\$555	\$6,664	141.42%	-\$1,952	\$184	\$2,208	46.86%	\$2,504	
Ex. 11	3	\$24,000	\$29,640	\$14,992	\$9,008	\$579	\$6,951	77.16%	\$2,057	\$259	\$3,104	34.46%	\$5,904	
Ex. 7	3	\$24,192	\$9,374	\$15,046	\$9,146	\$620	\$7,441	81.36%	\$1,704	\$259	\$3,108	33.98%	\$6,038	
Ex. 8	6	\$24,192	\$9,374	\$15,046	\$9,146	\$828	\$9,939	108.68%	-\$793	\$275	\$3,300	36.08%	\$5,846	
Ex. 4	2	\$28,000	\$10,500	\$16,128	\$11,872	\$594	\$7,131	60.07%	\$4,741	\$364	\$4,364	36.76%	\$7,508	
Ex. 9	4	\$30,000	\$16,536	\$16,696	\$13,304	\$830	\$9,965	74.91%	\$3,338	\$408	\$4,896	36.80%	\$8,408	
Ex. 3	4	\$30,000	\$0	\$16,696	\$13,304	\$881	\$10,568	79.44%	\$2,736	\$409	\$4,904	36.86%	\$8,400	
Ex. 6	3	\$36,000	\$0	\$18,400	\$17,600	\$934	\$11,209	63.69%	\$6,391	\$559	\$6,704	38.09%	\$10,896	

Support obligations in Ohio have historically been calculated using the gross income of the parties and should continue to do so. However, as Table 1 shows, support obligation amounts developed using the Betson-Rothbarth methodology need to be adjusted to reflect the actual available resources of a low-income obligor. Obligor households that have higher gross incomes have sufficient net income remaining each month to pay their support obligations and maintain self-sufficiency; lower income obligors typically do not.

It is recognized by the Department that there are obligors who are able to pay their support obligations but are unwilling to do so; likewise, many obligors are willing to pay their support obligation, but are unable to do so.

For the former group, the child support program has an impressive array of highly effective enforcement tools, including not only the ability to garnish wages through income withholding, but also the ability to seize payment from sources as diverse as bank accounts, insurance proceeds, lottery and casino winnings, federal tax refunds, and others. As a last resort, jail terms based on civil contempt findings, and even prison terms based on Ohio's criminal non-support statute, can be pursued.

On the other hand, for the latter group of obligors who are willing but unable to pay, the Department has determined that it is the size of the support obligation in relation to the obligor paycheck that is at issue.

For instance, in Table 1 the obligor in example 9 who is ordered to pay the BR4 figure (no SSR) is going to find that the greater part of every paycheck will be consumed to pay for three expenditures (taxes, housing, and child support) – in this example, just under 75% of the total figure. Whether the remaining amount will be sufficient to pay for food, utilities, transportation, clothing, or medical costs, is left to the reader.

It is important to note here that the position of the Department is not that it is preferable that the obligee should get \$408 per month rather than \$830 per month in example 9. The position of the Department is that, in this example, it is more likely that the obligor owing \$408 per month will stay employed in a business where our most effective child support collection technique – income withholding from the obligor’s paycheck – can work. As a result, the obligor is more likely to be able to pay his or her child support consistently every month, and the obligee is more likely to receive a consistent monthly income stream.

If the same obligor owes \$830 per month, consuming 75% of his or her paycheck (with taxes and housing), the obligor may conclude that employment in a business where employees are paid directly in cash makes more sense. In this scenario, the most effective collection technique cannot be employed; further, the county Child Support Enforcement Agency will likely lose contact with the obligor and will be limited to collections on an ad hoc basis: intercepting support from tax refunds, financial institutions, insurance proceeds, gaming or, perhaps, direct payment of support by the obligor.

A complete SSR adjustment to the BR4 schedule, as described in this section, was incorporated into the fourth drafted substitute version¹⁷ of SB 262 and operates in the proposed law as a part of the Department’s responsibility to issue the basic schedule of child support obligations by OAC rule.

The Department recommends that the BR4 basic child support schedule adjusted by the SSR, as described above, should be adopted into the Ohio Revised Code (ORC). ODJFS should promulgate the schedule as a table that is required to be used statewide for calculation of child support obligations and should update the schedule at least every four years using a mandated update methodology, pursuant to a rule-making statute.

Issuing the Worksheets and Manual via Rule

There are currently two child support guidelines worksheets found in the ORC, one for cases involving a sole obligor and involving a shared parenting order (§3119.022), and one for cases where the parents have at least two children and custody is split between them (§3119.023). The use of these worksheets is mandatory statewide in all courts and administrative agencies that establish child support orders.

The worksheets aggregate income information from both parents and apply a series of adjustments to an annual support amount derived from the basic schedule of obligations. Factors within the current worksheets that lead to an adjustment of the schedule amount include, for example, local taxes, child care expenditures, the cost of health insurance, and means-tested benefits, among others.

¹⁷ This proposed version of SB 262 was drafted but not introduced for consideration by the Senate Civil Justice Committee.

The child support guidelines worksheets that are used to calculate child support obligations should be removed from the ORC. ODJFS should promulgate a worksheet or worksheets that are mandatory for use statewide for calculation of support obligations; and update the worksheets at least every four years pursuant to a rule-making statute. This will facilitate updates to the worksheet, which is currently not possible without legislative action. Draft proposed worksheets are included in Appendix C.

Additionally, the rule-making statute should require ODJFS to issue and periodically update a guidelines manual that explains the Ohio child support guidelines to courts, attorneys, and lay users. A draft manual is included in Appendix D.

Child Support Calculation Policy

Child support guideline calculations include a variety of public policies found in the provisions of the ORC. These policies include income and expense credits and deductions that are implemented through the guideline calculation worksheets and by reference to ORC provisions. ODJFS proposes new or revised policies that are described below.

Parenting Time Adjustment

Discussion of parenting time has centered around two parenting time ranges: standard and extended. This section addresses a standard parenting time adjustment to appear on the worksheet and an extended parenting time adjustment in the form of a revised deviation requirement for parenting time.

The 2009 Guidelines Report contained the following concise statement of the rationale supporting a parenting time adjustment:

An underlying assumption built into the basic child support schedule is that the child is constantly in the custodial parent's household and that all costs for raising the child are assumed by the custodial parent. Variable costs (such as food and shelter) which follow the child from household to household and increase proportional to the amount of time the child is in the household of the noncustodial parent, are not considered, thus the noncustodial parent does not retain any of the annual child support obligation to cover the costs. The guidelines do not adjust the annual obligation based on the time the child spends in the noncustodial parent's household. (p. 62)

The Deviation Study in Appendix E supports including a parenting time adjustment as a part of the child support guidelines worksheet. The current study, and the previous studies conducted for past guideline reviews, uniformly identify “extended parenting time or costs associated with parenting time” as the deviation reason used most often by courts to adjust the obligation from the presumptively correct amount.

The Department recommends that the child support guidelines worksheets be amended to include a fixed adjustment for standard parenting time orders. The worksheets should incorporate an adjustment to reflect the time spent in each parent’s home where there is a parenting time order in effect. There should be a standard adjustment for those cases with parenting time orders based on a local model order and an enhanced deviation adjustment for those cases that involve an extended parenting time order.

“Standard parenting time” is so-called due to the existence of locally developed and approved model parenting time orders in nearly every county Domestic or Juvenile Court. Standard orders usually establish possession of the child by the custodial parent for approximately 70% of the time, and by the noncustodial parent for approximately 30% of the time.

After completing research and having discussions within the council, the parenting time adjustment has gained the support of many stakeholders. The 2013 Guidelines review recommended that the worksheet include an adjustment of 10% of the combined annual support obligation when a standard parenting time order has been issued by a court. This 10% credit was included in SB 262 and the Department retains the recommendation here.

The Department also recommends an additional deviation standard to be applied by Ohio courts when a deviation for extended parenting time is requested. The purpose of this deviation standard is to allow courts to consider the facts presented by the parties regarding parenting time that extends beyond what it typically offered in the local court for standard parenting time, and that approaches nearly equal parenting time. While a deviation factor for extended parenting time has long been in place, the proposed language below will require a court that does not grant a deviation for extended parenting time to specify the basis for the court’s decision. The following language is proposed:

Sec. 3119.231. In determining whether to grant a deviation pursuant to section 3119.22 of the Revised Code for the reason set forth in division (C) of section 3119.23 of the Revised Code, the court shall recognize that expenses for the children are incurred in both households and shall apply the following deviation:

If court-ordered parenting time is equal to or exceeds one hundred forty-seven overnights per year, the court shall consider a substantial deviation. If the court does not grant a substantial deviation from that amount, it shall specify in the order the facts that are the basis for the court's decision.

Cash Medical Support

Ohio has implemented all components of the federal Title IV-D program requirements for medical support order establishment and enforcement, including orders to establish the parent responsible for health insurance, for cash medical support, for issuance of the National Medical Support Notice (NMSN), and associated medical support requirements. There are several recommendations in this report that call for changes to the worksheet and to associated statutes that implement these requirements.

Cash medical support obligations should be revised to allow for the establishment of a single cash medical support obligation. The cash medical support obligation should be based on available data estimating ordinary medical support expenditures for children by using the U.S. Department of Health and Human Services medical expenses survey.

The 2009 Guidelines Report contained the Department’s recommendation to revise the methodology for calculating the cash medical support obligation set forth in ORC 3119.30 and related statutes, and the

guidelines worksheet. The Department continues to support its 2009 recommendation and since that time has done additional research to support this recommendation.

Since the 2013 Guidelines Report, the Department worked with county staff to research options for improving the medical support process that directly impacts Ohio families. The Department makes the following recommendations based on this research. Each parent should be responsible for a cash medical obligation that will cover ordinary medical expenses for the child(ren) of the order. This obligation should be based on the publication from the U.S. Department of Health and Human Services medical expenses survey regarding ordinary medical support expenditures, and would be a separate obligation from the child support obligation. The cash medical obligation would be split by income shares and be paid by all obligors. The cash medical support obligation would be in addition to the child support order and would always be a charging support order as long as there is a duty of support. These changes will reduce the confusion associated with cash medical obligations being turned on and off with the availability of medical coverage, and the consequent over- and under-payment of the obligation when parties do not inform the child support agency of coverage availability.

Calculation of Multiple Family Obligations

Each parent should be given a deduction from gross income that reflects a standardized methodology for estimating expenditures based on their duty of support to children other than those who are the subject of the calculation at hand.

There are currently two deductions from gross income on the worksheet that derive from a parent's obligation to support other children. Guidance for each deduction is contained in ORC §3119.05.

The appropriate method for establishment of support obligations for parents with children by multiple partners has been a long-standing concern. For example, the first established support obligation is not revised when a subsequent support obligation concerning another child by a different partner is established. The second support obligation is reduced by the amount of the obligation from the first order. A third subsequent calculation is adjusted by the amount of the first two obligations, etc.

Two consequences usually result. If the noncustodial parent/obligor is the same individual on all three orders, it is very likely that the total support obligation this individual is ordered to pay will be in excess of a support order that would have resulted from a single calculation involving all children of the obligor. Likewise, the award for each subsequent custodial parent/obligee will be smaller than an order derived from the first calculation.

During 2013 Council deliberations, a motion was made to recommend to the Department that it undertake a study of methods used in other states to address the issue, with the assistance of the stakeholder community represented by the Guidelines Advisory Council. The Council members voted in favor of this motion unanimously.

The Department agreed with this Council recommendation and worked with county child support staff to study and research models being used in other states. A resolution to the issue was proposed in SB 262, where the amount of the credit for other children (children not subject to the order under consideration)

would be derived by using the parent's individual income and determining a standard income deduction for any parent who has a duty to support other children not subject to the current order. The parent's income would be used with the basic schedule to determine the amount of support for the total number of children the parent has the duty to support, and then the amount on the basic schedule would be divided by the total from the schedule to determine the amount that should be credited for each applicable child. This calculation would be used for parents that have support orders for other children and for parents that have other children in their household with a duty to support. By using this standard calculation as a deduction from income, over time it will even out the obligations for parents over multiple child support orders.

Child Care Cost Sharing Cap

Given the choice and variable price of available child care, an upper limit for cost sharing should be established to avoid establishment of support obligations that are unreasonably high in relation to an individual's available income.

After the 2013 Guidelines Council, the Department worked with county child support staff to research and study the credit for child care costs in the guidelines. In the current statute, 3119.022, a parent receives credit for "[a]nnual child care expenses for children who are the subject of this order that are work-, employment training-, or education-related, as approved by the court or agency (deduct tax credit from annual cost, whether or not claimed)." These costs are then allocated between the parties based upon their income share.

After further research and deliberations, it was proposed in SB 262 that the language referencing "education-related" child care costs be removed from the current statute. It was also proposed that since the child care costs are paid by each parent according to their income share, there should also be a way to limit the amount of the responsibility of a low-income obligor when the costs for the chosen care are unreasonably high in relation to the available income of the obligor. Therefore, a cap is proposed for allowable child care expenses based on the Child Care Market Rate Survey that is completed by the Ohio Department of Job and Family Services, Office of Family Assistance, every two years. The rates in this study are calculated on weighted averages that include private slots available, publicly funded children enrolled, and types of services provided. Based on the study, it was determined that the highest statewide average for each age category would be an appropriate ceiling amount for the child care credit calculation.

Deviation Factors

Existing factors used to deviate from presumptive support obligations should be clarified and simplified.

As indicated below in the discussion of the deviation study conducted for the 2017 Council, the Department recommends the adoption of the deviation adjustments proposed by the 2005, 2009, and 2013 Guidelines reviews. As discussed above, the Department also recommends the establishment of a new deviation requirement related to extended parenting time.

Proposed Amendments

§3119.23 The court may consider any of the following factors in determining whether to grant a deviation pursuant to section 3119.22 of the ORC:

(A) Special and unusual needs of the child or children, including needs arising from the physical or psychological condition of the child or children;

~~(B) Extraordinary obligations for minor children or obligations for handicapped children who are not stepchildren and who are not offspring from the marriage or relationship that is the basis of the immediate child support determination;~~

~~(C) Other court-ordered payments;~~

~~(D) Extended (C) Subject to the requirements of section 3119.231 of the ORC, extended parenting time or extraordinary costs associated with parenting time, provided that this division does not authorize and shall not be construed as authorizing any deviation from the schedule and the applicable worksheet, through the line establishing the actual annual obligation, or any escrowing, impoundment, or withholding of child support because of a denial of or interference with a right of parenting time granted by court order including extraordinary travel expenses when exchanging the child or children for parenting time;~~

~~(E) The obligor obtaining additional employment after a child support order is issued in order to support a second family;~~

~~(F) (D) The financial resources and the earning ability of the child or children;~~

~~(G) Disparity (E) The relative financial resources, including the disparity in income between parties or households; other assets; and the needs of each parent;~~

~~(H) (F) The obligee's income, if the obligee's gross income is equal to or less than one hundred per cent of the federal poverty level;~~

~~(G) Benefits that either parent receives from remarriage or sharing living expenses with another person;~~

~~(H) (H) The amount of federal, state, and local taxes actually paid or estimated to be paid by a parent or both of the parents;~~

~~(I) (I) Significant in-kind contributions from a parent, including, but not limited to, direct payment for lessons, sports equipment, schooling, or clothing;~~

~~(K) The relative financial resources, other assets and resources, and needs of each parent;~~

~~(L) (J) Extraordinary work-related expenses incurred by either parent;~~

~~(K)~~ The standard of living and circumstances of each parent and the standard of living the child would have enjoyed had the marriage continued or had the parents been married;

~~(M)~~ The physical and emotional condition and needs of the child;

~~(N)~~ (L) The need and capacity of the child for an education and the educational opportunities that would have been available to the child had the circumstances requiring a court child support order for support not arisen;

~~(O)~~ (M) The responsibility of each parent for the support of others, including support of a child or children with disabilities who are not subject to the support order;

(N) Post-secondary educational expenses paid for by a parent for the parent's own child or children, regardless of whether the child or children are emancipated;

(O) Costs incurred or reasonably anticipated to be incurred by the parents in compliance with court-ordered reunification efforts in child abuse, neglect, or dependency cases;

(P) Any other relevant factor.

~~The court may accept an agreement of the parents that assigns a monetary value to any of the factors and criteria listed in this section that are applicable to their situation.~~

If the court grants a deviation based on division (P) of this section, it shall specifically state in the order the facts that are the basis for the deviation.

Administrative Review of Court Ordered Deviations

During an administrative review and adjustment of a child support order, the child support enforcement agency should assume that the grounds for any previously granted deviations are ongoing and do not require an adjustment. Parties wishing to object to the findings may appeal directly to the court.

2% Processing Charge

Again in accordance with the 2013 Guidelines Report, the Department recommends that references to a processing charge on the child support worksheets should be removed to avoid confusion.

Removal of Deductions for Local Taxes Paid and for Work-Related Deductions

These deductions should be removed as the deduction has a de minimus effect on the calculation of the support obligation and is more appropriately treated as a deviation from the support obligation.

The adjustments for local taxes paid and mandatory work-related deductions are usually nominal and rarely affect the guideline amount of support. The Department recommends that Lines 11 and 12 be removed from the child support worksheets and that section 3119.23 of the ORC be amended to list "extraordinary work-related expenditures" as a deviation factor, as noted in the proposed deviation amendments above.

Post-Termination Arrears Payoff Orders

Current laws requiring an obligor to pay at least the amount of support ordered prior to termination of the order to liquidate arrears after termination should be revised to establish this requirement as a rebuttable presumption and allow the court or child support enforcement agency to reduce the arrears payment in appropriate circumstances.

Upon termination of a support order, current Ohio law (ORC §§ 3121.36 and 3123.14) requires that any arrearage liquidation obligation should be equal to the amount of the support obligation prior to termination. There are circumstances in which this requirement is unjust or inappropriate, but several Ohio appellate courts have determined that the language in the statutes does not allow for deviation from, or modification of, the ordered payment on arrears.

Draft language addressing this issue was developed and discussed by the 2013 Guidelines Council. Following the discussion of the proposed language, a vote was taken of the voting members present, and support for the draft language was unanimous.

The Department continues to support this recommendation from the 2013 Guidelines Council and recommends that ORC §§ 3121.36 and 3123.14 be amended in accordance with the draft language below.

§3121.36 The termination of a court support order or administrative child support order does not abate the power of any court or child support enforcement agency to collect any overdue and unpaid support or arrearage owed under the terminated support order or the power of the court to punish any person for a failure to comply with, or to pay any support as ordered in, the terminated support order. The termination does not abate the authority of the court or agency to issue any notice described in section [3121.03](#) of the Revised Code or to issue any applicable order as described in division (C) or (D) of section [3121.03](#) of the Revised Code to collect any overdue and unpaid support or arrearage owed under the terminated support order. If a notice is issued pursuant to section [3121.03](#) of the Revised Code to collect the overdue and unpaid support or arrearage, the amount withheld or deducted from the obligor's personal earnings, income, or accounts shall be rebuttably presumed to be at least equal to the amount that was withheld or deducted under the terminated child support order. A court or child support administrative agency administering the child support order may consider evidence of household expenditures, income variables, extraordinary health care issues, and other reasons for deviation from the presumed amount.

§3123.14 If a child support order is terminated for any reason, the obligor under the child support order is or was at any time in default under the support order and, after the termination of the order, the obligor owes an arrearage under the order, the obligee may make application to the child support enforcement agency that administered the child support order prior to its termination or had authority to administer the child support order to maintain any action or proceeding on behalf of the obligee to obtain a judgment, execution of a judgment through any available procedure, an order, or other relief. If a withholding or deduction notice is issued pursuant to section [3121.03](#) of the Revised Code to collect an arrearage, the amount withheld or

deducted from the obligor's personal earnings, income, or accounts shall be rebuttably presumed to be at least equal to the amount that was withheld or deducted under the terminated child support order. A court or child support enforcement agency administering the child support order may consider evidence of household expenditures, income variables, extraordinary health care issues, and any other reasons for deviation from the presumed amount.

Public Feedback

The Department sought feedback from the public at Guidelines Council meetings, by publishing the time and location of the meetings and by providing an email account for public comment on the Department's website during the 2017 Child Support Guidelines Advisory Council. Although comments were provided via email, each concerned individual case circumstances and was handled accordingly.

One set of public comments was submitted by the Executive Committee of the National Parents Organization and was duly provided to the members of the 2017 Council¹⁸ during the January 2017 meeting. Additionally, a member of that organization appeared at the meeting and was offered the opportunity to address the Council.

As mentioned previously, many of the 2017 Council stakeholders were significantly involved in the legislative activity associated with SB 262. This included proponent and opponent testimony given during Senate Subcommittee hearings, as well as two well-attended interested party meetings conducted by Senator Shannon Jones.

¹⁸ These documents are available by request using the process described here (type or cut and paste into your web browser):
jfs.ohio.gov/ocomm_root/publicRecordsRequests.stm

Appendix A: Economic Study

Economic Data on the Cost of Raising Children and Updating the Ohio Child Support Schedule



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February 13, 2017 (Revised)

Points of view expressed in this document are those of the author and do not necessarily represent the official position of the State. The author is responsible for any errors and omissions.

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SECTION I: PURPOSE AND BACKGROUND INFORMATION

Ohio is reviewing its child support guidelines pursuant to federal regulation and state statute.¹ Federal regulation requires that each state review their guidelines at least once every four years. As part of that review, a state must collect and analyze case file data on the application of and deviation from the guidelines and consider economic data on the cost of child rearing. The Ohio Department of Job and Family Service Office of Child Support (OCS) has collected and analyzed case file data. This report provides economic data on the cost of child rearing to help Ohio fulfill this requirement.

Federal regulation requires that a state’s guidelines are a rebuttable presumption, applicable to all child support actions within a state, and used by all decision makers.² In Ohio, child support orders are set

Combined Gross Income (annual)	One Child	Two Children	Three Children
30000	5377	7792	9179
30600	5456	7907	9313
31200	5535	8022	9447
31800	5615	8136	9581
32400	5694	8251	9715
33000	5774	8366	9849
33600	5853	8480	9983
34200	5933	8585	10117
34800	6012	8709	10251

using the child support guidelines provided in statute (Ohio Revised Code § 3119). The core of the calculation is a lookup schedule of basic obligations for a range of incomes and number of children. Exhibit 1 shows an excerpt of the current Ohio schedule. With some exceptions at very low incomes, the basic obligations reflect economic data on the costs of raising children for parents with similar incomes and number of children. The obligated parent’s pro rata share of the basic obligation forms the basis of the child support order. For example, if each parent’s gross annual income is \$15,000 per year, the combined gross annual income would be \$30,000 per year, and using the schedule in Exhibit 1, the basic obligation for one child is \$5,377 per year. The obligated parent’s prorated amount would be

\$2,688.50 per month (*i.e.*, 50% of \$5,377). This is the basis of the support award amount, although there may be additional adjustments for other factors such as work-related child care expenses or court-ordered support paid for other children.

The existing schedule was developed in 1992. At very low incomes (*e.g.*, below \$8,400 gross per year), it includes a minimum order of \$600 per year. The existing schedule also incorporates a self-support reserve of \$6,810 per year (which is based on the 1992 federal poverty level for one person) for low incomes just above \$8,400 per year. The intent of the self-support reserve is to leave the obligated parent with at least a subsistence level of income after payment of child support and federal and state income taxes and FICA. The adjustment is not transparent to guidelines users.

PREVIOUS REVIEWS AND 2016 PROPOSED CHANGE

Since the existing schedule was developed in 1992, Ohio has reviewed its guidelines six times. Each review has resulted in recommended changes, but none have been adopted into state statute. The

¹ Title 45, Public Welfare, C.F.R. 302.56, and Ohio Revised Code § 3119.024.

² Title 45, Public Welfare, C.F.R. 302.56.

most recent proposal (Senate Bill 262) that was introduced to the 2015–2016 Ohio General Assembly is the most comprehensive proposal yet. It would not only update the schedule for more current economic data, but allow for periodic updates administratively.

This year (2017) is the seventh guidelines review. It also is being conducted pursuant to Ohio Revised Code § 3119.024.

ORGANIZATION OF REPORT

This report focuses on the schedule and a possible update to the schedule. It is organized into five sections.

- The second section provides an overview of the data (besides the economic data on the cost of raising children) and other assumptions that form the basis of the Ohio child support schedule. Updates and alternatives to these data and assumptions are identified.
- The third section describes economic data on the cost of raising children and compares it to the existing schedule.
- The fourth section provides a deeper examination of the low-income adjustment, which includes a self-support reserve and a minimum order amount.
- The final section offers a conclusion.

This report was prepared by Center for Policy Research (CPR), a non-profit organization with almost 35 years of experience conducting research and evaluation and providing technical assistance on policies affecting children and families for government agencies at the federal, state, and local level; courts; and private foundations. Since 2007, CPR has assisted over 25 states, including Ohio, with the review of their guidelines.

SECTION II: OVERVIEW OF DATA AND ASSUMPTIONS UNDERLYING THE EXISTING SCHEDULE

Most states, including Ohio, relate their child support schedule to a study of child rearing expenditures. (The next section addresses those studies in greater detail.) Exhibit 2 summarizes the assumptions and data used to develop the existing Ohio schedule, the approaches used by other states, and alternatives.

Exhibit 2: Major Factors, Assumptions, and Data underlying Ohio Child Support Guidelines Schedule			
	Basis of Existing Ohio Schedule	Summary of Basis of Other States	Possible Updates or Alternatives
1. Guidelines model	Income shares	39 states rely on the income shares model	Several alternatives
2. Measurement of child rearing expenditures	First Betson-Rothbarth study (BR1)	29 states rely on 1 of 4 BR studies, each BR study relies on more recent data	Alternatives discussed in Section III (SB262 proposes BR4)
3. Child care expenses	Not included in schedule; rather, actual amount of case is considered in the calculation	Most states use this approach	Schedule can include any amount from \$0 to all (SB262 proposes \$0 in schedule)
4. Child's health care expenses (including out-of-pocket health insurance costs)	Excludes all except \$100 per child per year for ordinary and common medical expense, and consider actual amount of the case in the calculation	Most states use this approach except include \$250 per child per year for ordinary and common medical expenses	Schedule can include any amount from \$0 to all (SB262 proposes \$0 in schedule)
5. Tax assumptions	1992	Most gross-income guidelines make a similar conversion using the tax rates in the year that the state last updated its guidelines	Update to 2017 levels or provide for administrative updates as proposed in SB262
6. Price levels	1992	Most states use the Consumer Price Index (CPI) from the year in which they updated their schedule	Update to 2016 level (or 2017 level when it becomes available) or provide for administrative updates as proposed in SB262
7. Low-income adjustment	Self-support reserve (SSR) of \$6,810/year (1992 Fed. Poverty Level, or FPL)	Most states use a SSR that relates to the FPL; there are several variations of its use	Update to 2016 level (or 2017 level when it becomes available) or provide for administrative updates as proposed in SB262
8. Minimum order	\$600 per year	Most states use \$50 per month or more	There are numerous alternatives, including \$960 per year, which is the amount proposed in SB262
9. Parenting-time adjustment	No adjustment in schedule. "Extended parenting time or extraordinary costs associated with parenting time" is a deviation criterion.	Most states do not make an adjustment in the schedule. Instead, most states provide a formulaic adjustment in the calculation on a case-by-case basis.	There are numerous alternatives, including the formulaic adjustment proposed in SB262.

FACTOR 1: GUIDELINES MODEL

The guidelines model used by a state is a policy decision. The most common principle used for state guidelines models is what University of Wisconsin researchers call “continuity of expenditures model”—that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.³ The principle applies to children of divorcing and separating parents, as well as never-married parents. In other words, children are treated the same regardless of their parents’ decisions to marry, divorce, separate, or never marry. There are two types of continuity of expenditures models used by states: the income shares model and the percentage-of-obligor income guidelines.

INCOME SHARES MODEL

Most states (39 states), including Ohio and all bordering states (*i.e.*, Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia) rely on the income shares model. Each parent is responsible for his or her prorated share of child-rearing expenditures in the income shares model. At the core of most state guidelines based on the income shares model, including Ohio (as shown in Exhibit 1), is a “schedule of basic child support obligations” that reflects measurements of child-rearing expenditures in intact, two-parent families.

The income shares model was developed in the 1980s through the National Child Support Guidelines, which was convened by the Federal Office of Child Support Enforcement (OCSE) to fulfill a congressional request to provide technical assistance to states on the development of statewide guidelines.⁴ At the time, most states did not have statewide child support guidelines, while the federal time line was initially 1987 for advisory statewide guidelines. The architects of the income shares model designed it to fulfill the guidelines principles identified by the project’s oversight committee and reflect economic data on the cost of raising children. Examples of some of the principles are: the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child’s basic needs, but the child should also share a higher standard of living enjoyed by a parent; and the subsistence needs of each parent should be taken into consideration.

PERCENTAGE-OF-OBLIGOR INCOME MODEL

There are nine states that rely on a percentage-of-obligor income guidelines model. The major difference between the income shares model and the percentage-of-obligor income guidelines model is the former includes the custodial parent’s income in the guidelines calculation; specifically, the more income the custodial parent has, the lower is the guidelines-determined award amount. Although the amount of the custodial parent’s income has no bearing on the guidelines-determined award amount in

³ Ingrid Rothe and Lawrence Berger, “Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines” (April 2007), *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, Wisconsin.

⁴ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders*, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

the percentage-of-obligor income guidelines model, the explicit or implicit premise (depending on the state) is that the custodial parent contributes the same percentage of income or dollar amount to the children as the amount of the child support award owed by the obligated parent.

MELSON FORMULA

Delaware, Montana, and Hawaii rely on the Melson formula. Mechanically, the Melson formula blends elements of both the income shares model and the percentage-of-obligor income model. It first prorates a basic needs level for the child between the parents, then if the obligated parent has any income remaining after meeting his or her own basic needs as well as his or her prorated share of the child's basic needs, an additional percentage of the remaining income is assigned to child support.

COMPARISONS OF GUIDELINES MODELS AND OTHER GUIDELINES MODELS

Two states using the same guidelines model rarely yield the same guidelines amounts. This is because there are numerous other assumptions and data considered in the guidelines award.⁵ For example, two income shares states may differ in the economic study on the cost of raising children that they use as the basis of their guidelines calculation, or the amount of the self-support reserve that they provide.

In general, percentage-of-obligor income guidelines yield lesser amounts at low-middle incomes than income shares guidelines and greater amounts at high incomes than income shares guidelines.⁶ Melson guidelines generally yield amounts similar to income shares states guidelines at middle incomes. Melson guidelines generally yield higher amounts than income shares guidelines at high incomes.

Besides the three guidelines models currently used by states, there are many other guidelines models that are not in use. Many are premised on equalizing income or closing the gap in after-tax, after-child support payment/receipt incomes of the two households. These alternative models vary in tax assumptions, the amount of time the child spends with each parent, and other factors. Differences in these assumptions typically affect the end guidelines amounts. Most states find that changing child support guidelines models takes several years to develop and vet among guidelines users and stakeholders. All states that have successfully changed guidelines models in the last 15 years have switched to the income shares model.

FACTOR 2: ECONOMIC DATA ON THE COST OF RAISING CHILDREN

The existing Ohio schedule is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame using the Rothbarth methodology in 1990.⁷ He has

⁵ More information about state guidelines differences can be found at: Jane C. Venohr. (2013). "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, Vol. 43, No. 3 (Fall 2013).

⁶ See Jane C. Venohr (Forthcoming). "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

⁷ David M. Betson. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

updated his Rothbarth study trice since then. In this report, Betson-developed Rothbarth measurements are referred to as BR measurements. The first Betson study produced BR measurements are noted as BR1, the second Betson study produced BR measurements that are noted as BR2, and so forth. More information about these studies and other studies is provided in the next section.

FACTORS 3 AND 4: CHILD CARE EXPENSES AND THE CHILD'S HEALTH CARE EXPENSE

Most income share schedules, including the existing Ohio schedule, do not include child care expenses, the cost of the child's health insurance premium, and the child's extraordinary medical expenses in the schedule. Instead, the actual amount incurred for each of these expenses is included in the child support calculation on a case-by-case basis because they are highly variable expenses (*e.g.*, cases with older children will have no child care expense, while cases with infant children may have large child care expenses). When developing the schedule, the average amount expended for each of these expenses (as calculated from the same dataset used to measure child-rearing expenditures) are subtracted from the measurements of child-rearing expenditures. The excluded amounts in the existing Ohio schedule are based on data available in 1992 and could be updated to current levels.

Besides updating them, another alternative is to exclude all of the child's medical expenses from the schedule, as proposed in SB262. Excluding these amounts generally reduces the schedule amounts. Several states do include \$250 per child per year in the schedule to account for average or typical out-of-pocket medical expenditures, which approximated the average in pre-Affordable Care Act (ACA) years. The precise and appropriate amount in the post-Affordable Care Act implementation world is not certain because data are not yet available. A couple of states (*e.g.*, Michigan and Virginia) exclude all medical expenditures from the schedule, however. Michigan, in turn, adds a standard amount back into the calculation as a worksheet line. This allows Michigan to change that amount without changing its entire schedule. Ohio currently provides a similar approach for cash medical support.

SB262 excludes all child care expenses and all of the child's health care costs from the schedule. Instead, the actual amounts expended are considered in the guidelines calculation on a case-by-case basis.

FACTOR 5: TAX RATES

Tax rates affect how much income a family has available to spend on their children. The effective tax rate varies from year to year and from state to state. The BR measurements of child-rearing expenditures, which reflect national measurements of child-rearing expenditures,⁸ relate to total expenditures, which is equivalent to after-tax income if a family spends all of their income and incurs no savings.

To develop the existing schedule, BR measurements were backed into a gross-income basis using 1992 federal and state income tax rates and FICA. Obviously, the schedule could be updated for current tax

⁸ There is no economic data that suggests Ohio's income or cost of living is remarkably different than the national level. Ohio ranks nears average on most economic indicators (*e.g.*, state price parity and state median housing cost).

levels. As shown in Exhibit 3, there has been substantial changes in federal tax code. In general, higher income families have less after-tax income due to increases in the federal tax rate and the FICA cap, and low to middle income families have more after-tax income due to increases in the withholding allowance and the addition of the 10 percent tax rate.

Most states based on BR measurements use tax rates from federal and state income withholding and FICA tax formulas. Typically, states consider the withholding formulas of the prevailing year assuming a single individual/head-of-household (which is the same under the IRS) and assuming two federal withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions. The District of Columbia, alternatively, converts the BR measurement from an after-tax income base to a gross-income base assuming the tax consequences of a married couple claiming the children as exemptions. This assumption produces higher basic obligations.

Exhibit 3: Changes in Federal Tax Code Since Ohio Schedule Was Last Updated		
	1992 (Year that Existing Ohio Schedule Was Developed)	2017
Withholding Allowance	\$2,350 per year	\$4,050 per year
Federal Tax Rates	3 rates: 15%, 28%, 31%	7 rates: 10%, 15%, 25%, 28%, 33%, 35%, 39.6%
Income Cap on 6.2% Social Security (FICA)	\$55,500 per year	\$127,200 per year
Obamacare Medicare Tax on Very High Income	none	0.9%

FACTOR 6: PRICE LEVELS

Most states update whichever measurement of child-rearing expenditures they are using to the most current price level. The Consumer Price Index, which is published by the U.S. Bureau of Labor Statistics, is what economists generally use. Since 1992, which is when the existing Ohio schedule was developed, through December 2016 (which is the month of the most recent data), prices have almost doubled (*i.e.*, they have increased by over 75 percent). SB262 provides for a periodic administrative update for changes in price levels.

The increase to the basic obligations is not commensurate to the increase in price levels because incomes have also changed. They have changed due to changes in income over time. Further, as discussed earlier, the after-tax income has changed over time for the same gross income because of changes in the effective tax rate. The items that families typically bought in 1992 also differ from what is typically purchased today. Due to the combined effect of these factors, the increase in the basic obligations is generally less than the increase in price levels.

FACTORS 7 & 8: LOW-INCOME ADJUSTMENT AND MINIMUM ORDER

These factors are discussed in greater detail in Section IV. Low-income adjustments and minimum orders are mostly policy decisions. Recent changes in federal regulations make a low-income

adjustment mandatory.⁹ The most common low-income adjustment is a self-support reserve (SSR). Most states relate their SSR to the federal poverty level for one person in the year that the state last updated their guidelines. A few states index it for annual updates to the FPL. As discussed in more detail in Section IV, the existing Ohio schedule includes a SSR equivalent to the 1992 FPL (\$6,810 per year), while the 2017 FPL is \$12,060 per year. The FPL is updated annually around February of each year. SB262 would provide for a periodic administrative update to the self-support reserve, which is called the self-sufficiency reserve in SB262.

FACTOR 9: PARENTING-TIME ADJUSTMENT

Most income shares schedule, including the existing Ohio schedule and the one proposed in SB262, reflect how much it costs to raise the child in one household (*e.g.*, the household with primary custody). It costs more to raise a child in two households, but the primary household may not realize any “savings” from the child being with the other parent until there is substantial timesharing. Most income shares guidelines adjust for parenting-time in the guidelines calculation on a case-by-case basis, typically in the worksheet. SB262 includes an adjustment for parenting-time in the calculation, it would be made in the worksheet.

⁹ U.S. Department of Health and Human Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” *Federal Register*, Vol. 81, No. 244, p. 93562. <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

SECTION III: ECONOMIC STUDIES ON THE COST OF RAISING CHILDREN

This section considers two types of costs: minimum needs and the expenditures in children among intact families. No state bases its entire guidelines formula or schedule on the child's minimum needs or what is spent on children in single-parent families. Most states take the position that if a parent has sufficient income to enjoy a better standard of living, the child should share in that standard of living. To that end, most states consider economic data on how much intact families spend on children, which varies depending on the parents' combined income and family size.

Since Ohio last reviewed its guidelines, there have been three new studies of child-rearing expenditures. The United States Department of Agriculture (USDA) released an updated study in January 2017.¹⁰ New Jersey released a study in 2013,¹¹ and there is a 2015 study lead by a University of California economist.¹² One of the co-authors to the 2015 study has often served as an expert witness to obligated parents in high-income cases and has advocated for an alternative guidelines model that would significantly reduce guidelines amounts.¹³

MINIMUM NEEDS AND EXPENDITURES ON CHILDREN BY LONE PARENTS

Exhibit 4 shows measurements that are proxies for minimum needs: the federal poverty level (FPL),¹⁴ United States Department of Agriculture (USDA) thrifty food plan,¹⁵ and the self-sufficiency standard. The FPL is updated annually. The FPL varies by household size, although it assumes that each additional person in a household requires the same dollar amount. Another federal measure is called the Supplemental Poverty Measure (SPM), but it is not a dollar threshold; rather, it measures the number of people living in poverty.¹⁶ An obvious limitation to the thrifty food plan is that it only considers the food costs of the child. The thrifty food plan is used to determine SNAP (formerly called Food Stamps) benefits, while another USDA measure, the liberal plan, is used for military allowances. The thrifty food

¹⁰ Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at <http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>.

¹¹ New Jersey Child Support Institute. (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

¹² Comanor, William S., Sarro, Mark, and Rogers, R. Mark. (2015). "The Monetary Cost of Raising Children." *Economic and Legal Issues in Competition*, in James Langenfeld (ed.) *Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (Research in Law and Economics, Volume 27)* Emerald Group Publishing Limited, p. 209 <http://www.emeraldinsight.com/doi/abs/10.1108/S0193-589520150000027008>.

¹³ See Beld, Jo Michelle & Len Biernart. (2003.) "Federal Intent for State Child Support Guidelines: Income Shares, Cost Shares, and the Realities of Shared Parenting." 37 *Family Law Quarterly* 165.

¹⁴ U.S. Department of Health and Human Services. (January 31, 2017). "Annual Update of the HHS Poverty Guidelines." *Federal Register*. Retrieved from <https://aspe.hhs.gov/poverty-guidelines>.

¹⁵ U.S. Department of Agriculture. (Dec. 2016). Official USDA Food Plans: Cost of Food at Home at Four Levels, U.S. Average. Retrieved <https://www.cnpp.usda.gov/USDAFoodPlansCostofFood>.

¹⁶ More information about the SPM can be found at the U.S. Census Bureau website: <http://www.census.gov/hhes/povmeas/methodology/supplemental/overview.html>.

plan actually relates to the original threshold of poverty, which dates to a premise of English Poor Laws that poverty is thrice what it costs for a subsistence diet.

Exhibit 4: Measurements and Indicators of the Child’s Basic Needs	
Source	Findings
2016 Federal Poverty Level	One person: \$12,060 per year Each additional person: \$4,180 per year
2016 Thrifty Food Budget (selected ages)	Child: 6–8 years old: \$136.40 per month Male: 14–8 years old: \$170.40 per month Female: 14–18 years: \$162.70 per month
2015 Self-Sufficiency Standard (Erie County)	Implicit ^a amount for 1 child: \$17,413/per year (2015\$) Implicit ^a amount for 2 children: \$26,943/per year (2015\$)

^a The amount is implicit because it is based on the difference needed for a household consisting of one adult and a household consisting of one adult and one or two children minus child care expenses and subsidies.

Another commonly used measure is the self-sufficiency standard. Developed by a scholar with the University of Washington Center for Women’s Welfare with help from a Ford Foundation grant, it measures the earnings needed for a working family to adequately meet the family’s basic needs.¹⁷ The measures are typically at a county or city level and focus on the needs of a one-parent family with one or two children. Exhibit 4 shows the self-sufficiency standard from Erie County, in which the self-sufficiency standard was last measured for Ohio in 2015.¹⁸ The amounts for other counties differ.

Arguably, a new (2015) study also measures the child’s basic needs.¹⁹ It is arguable because the authors believe that their methodology reflects child-rearing expenditures across all income ranges; however, because it finds implausibly low levels, it is discussed in this section. For example, the study finds that the marginal cost of food for children is \$484 per year (*i.e.*, about \$40 per month). This is considerably less than the basic needs amounts shown in Exhibit 4, although the authors of the new study argue that their study is credible, reflects actual child-rearing expenditures in intact families, and that the minimum needs studies such as the USDA thrifty food budget are wrong. Advocacy groups in at least three state have recently reviewed this study for a state’s child support guidelines review, but most committees that have examined the study dismiss it for its implausible results.

EXPENDITURES ON CHILDREN BY SINGLE PARENTS

Over a decade ago, a few states proposed guidelines changes that would have related the guidelines amounts to expenditures in single-parent families. None of these proposals were legislated. One

¹⁷ More information can be found at its website: <http://selfsufficiencystandard.org/>.

¹⁸ Pearce, Diana. (Dec. 2015). *The Self-Sufficiency Standard for Ohio 2015*.

<http://selfsufficiencystandard.org/node/4>.

¹⁹ Comanor, William S., Sarro, Mark, and Rogers, R. Mark. (2015). “The Monetary Cost of Raising Children.” *Economic and Legal Issues in Competition*, in James Langenfeld (ed.) *Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (Research in Law and Economics, Volume 27)* Emerald Group Publishing Limited, p. 209 <http://www.emeraldinsight.com/doi/abs/10.1108/S0193-58952015000027008>.

reason is that an inordinate percentage of single-parent families live in poverty, while most states believe that the children should share in the standard of living afforded by the obligated parent. In Ohio, the 2015 poverty rates among families with minor children is 7 percent among two-parent families, 43 percent among female-headed families, and 22 percent among male-headed families.²⁰ The 2015 median family income is \$88,011 among two-parent families, \$21,951 among female-headed families, and \$38,038 among male-headed families. Most lone-parent families are female-headed (*i.e.*, 76 percent in Ohio in 2015). The low median income of this group underscores why information about their incomes and expenditures is insufficient for informing guidelines amounts for high incomes.

CONTINUITY-OF-EXPENDITURES STUDIES

As mentioned in Section I, most states, including Ohio, base their guidelines on a continuity-of-expenditures model and thus relate their core formula or schedule to economic data on the cost of raising a child in an intact family. There are nine studies of child-rearing expenditures—all continuity-of-expenditures studies—that form the basis of state guidelines. The studies vary by data years and methodologies used to separate the child’s share of expenditures from total expenditures of a household. The two oldest studies were conducted in the 1980s and still form the basis of several state guidelines (*e.g.*, Indiana, Michigan, New York, and Wisconsin).²¹ The Consumer Expenditure Survey is a comprehensive, ongoing survey of household expenditures and is used by all economists measuring child-rearing expenditures.²²

Economists do not agree on which methodology best measures actual child-rearing expenditures. Nonetheless, many economists and policy makers agree that any guidelines amount between the lowest and highest of credible measurements of child-rearing expenditures are appropriate guidelines amounts. Guidelines amounts below the lower bound are generally deemed to be inadequate for the support of children.

Through a contract with the U.S. Department of Health and Human Services, Lewin/ICF (1990)²³ developed this approach for assessing state guidelines. Since then, several states have used it and continue to use it. The most commonly used methodology, the “Rothbarth” methodology—which forms the basis of the existing Ohio schedule and the basis of 28 other states’ guidelines or formulas—is generally considered the lower bound of the range of credible measurements. For theoretical reasons, economists also believe that the Rothbarth methodology understates actual child-rearing expenditures. There are five different Rothbarth studies that form the basis of state child support guidelines. Four of

²⁰ 2015 American Community Survey, U.S. Census. Retrieved from census.gov.

²¹ van der Gaag, Jacques. (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin; and Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

²² More information about the Consumer Expenditure Survey can be found at the U.S. Bureau of Labor Statistics website: <http://www.bls.gov/cex/>.

²³ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

them were conducted by Dr. David Betson, University of Notre Dame,²⁴ and the fifth was specifically conducted for New Jersey²⁵ and is only used by New Jersey.

Named after the British WWII economist who derived it, the Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children, and the other consists of couples without children. The difference in their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families. In contrast, the Engel methodology is also a marginal cost approach that uses food shares to determine equally well-off families and was used as the upper bound in the 1990s through the early 2000s. No economist has produced measurements of child-rearing expenditures using the Engel methodology since 2001. In fact, the last Engel study appears in Betson's 2001 study that also includes Rothbarth measurements.²⁶

The most current study considered for the upper bound is conducted by the United States Department of Agriculture (USDA). Minnesota is the only state to use the USDA study as the basis of its guidelines.

USDA STUDIES

The USDA estimates child-rearing expenditures individually for seven expenditure categories (*e.g.*, food, transportation, housing, clothing, health care, child care and education, and miscellaneous expenses), then adds them to develop a total. The USDA study is considered the upper bound of current measurements of child-rearing expenditures. The most recent USDA study is for 2015. Using expenditures data from the 2011 through 2015 Consumer Expenditure Survey (CES), the USDA found that average child-rearing expenses are \$7,740 to 22,730 per year for the youngest child in a two-child

²⁴ David M. Betson. (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin. Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." In *Judicial Council of California, Review of Statewide Uniform Child Support Guideline*. San Francisco, California. David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs." In PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado. Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." In *Judicial Council of California, Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from: <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

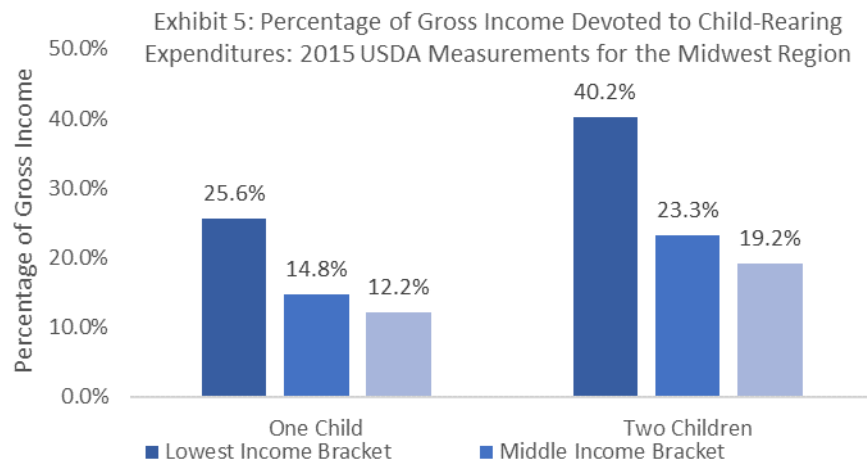
²⁵New Jersey Child Support Institute. (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

²⁶ Georgia uses the average of the Betson-Rothbarth and Betson-Engel measurements from the Betson's 2001 study.

family in the Midwest in 2015.²⁷ The USDA finds that child-rearing expenditures are more in high-income families and for older children.

The USDA estimates consider three income ranges for the Midwest region. In 2015, they were before-tax income less than \$59,200 per year, with an average income of \$37,600; before-tax income of \$59,200 to \$107,400 per year, with an average of \$81,700 per year; and before-after tax income more than \$107,400 per year, with an average of \$186,910 per year.

Exhibit 5 compares the percentage of gross income devoted to child-rearing expenditures for each of these income ranges. Specifically, the



percentage is calculated by dividing average expenditures (less the child’s health care expenses and child care expenses) for each income range by average income of that range. This is done to make the USDA percentages comparable to the Ohio guidelines. Most state guidelines exclude these expenses from their core formula or schedule because they use the actual amount expended on a case-by-case basis in the child support calculation.

As a comparison, the existing Ohio schedule is converted to a percentage of income for the same income ranges.

- Average percentage using the existing Ohio schedule for one child:
 - Lowest income bracket: 16.7 percent
 - Middle income bracket: 12.2 percent
 - Highest income bracket: 10.6 percent

- Average percentage using the existing Ohio schedule for two children:
 - Lowest income bracket: 23.7 percent
 - Middle income bracket: 17.5 percent
 - Highest income bracket: 15.3 percent

The comparison illustrates that updating the Ohio schedule using the USDA measurements would produce significant increases to the schedule amounts. For example, the one-child amounts for the lowest income bracket would require 8.9 percent more of the parents’ combined income (*i.e.*, the

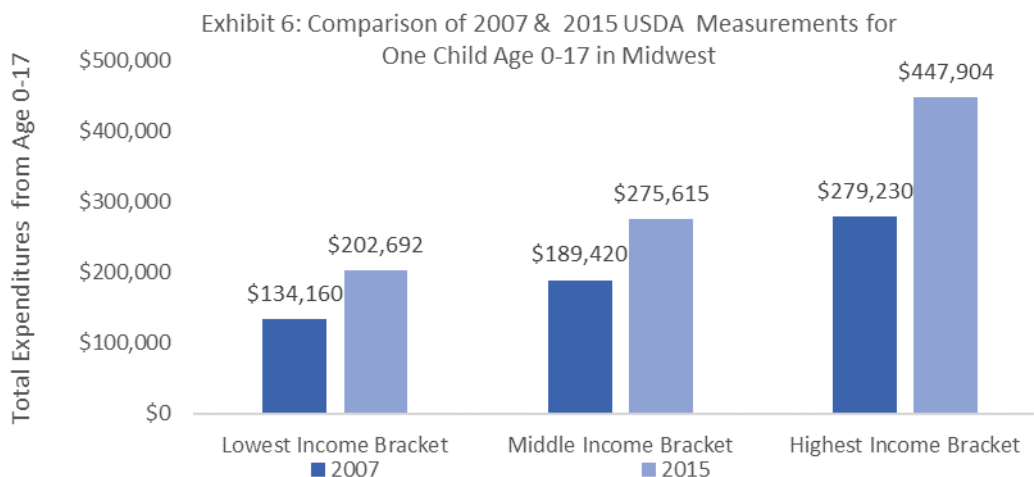
²⁷ Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at <http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>.

difference between 25.6 and 16.7 percent), on average. In other words, for every \$1,000 in additional annual income, the basic obligation would increase by \$89 for one child at very low incomes. For example, the schedule amount for one child at a combined annual income of \$20,000 would be \$1,780 per year more. Another issue is that using the USDA measurements would push the schedule amounts beyond the 20 percent of gross income threshold, which was a research finding used to justify the new rules requiring a state guidelines to consider the subsistence needs of the children and essentially produce amounts that obligated parents could reasonably pay.²⁸

Another observation from Exhibit 5 is the percentage of gross income devoted to child-rearing expenditures declines as gross income increases. Progressive federal tax rates contribute to this decline. Spending decisions are made from after-tax income, not gross income.

Changes in USDA Over Time and Previous Recommendations

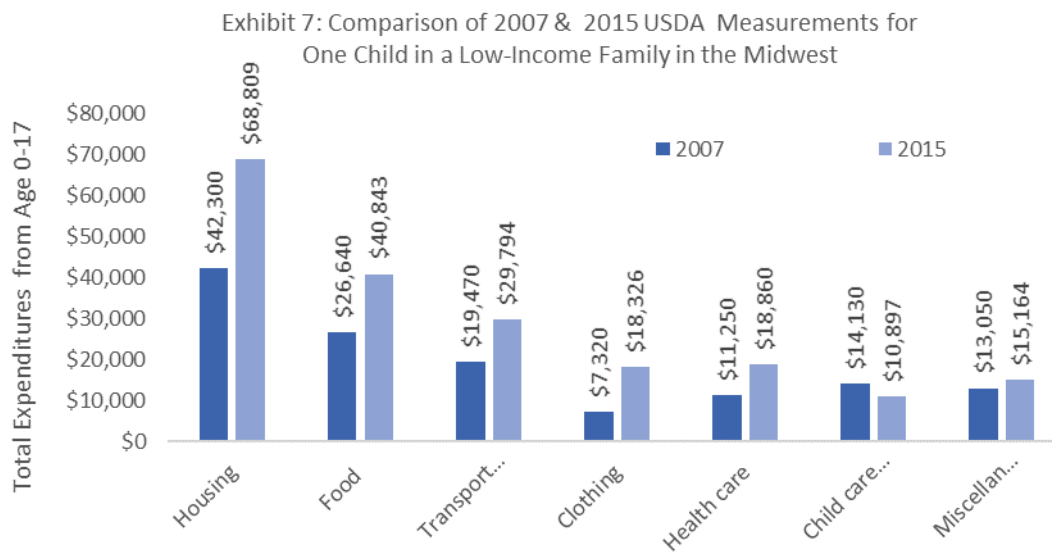
Previous child support guidelines advisory councils had recommended that Ohio switch to the USDA measurements, but that recommendation was developed before the USDA changed its methodology and used updated data. In 2008, the USDA updated the underlying data from the 1990–1992 CES to the 2005–2006 CES. It also switched to a marginal cost methodology for measuring housing cost (*i.e.*, the additional cost for an additional bedroom or bedrooms for the child or children) and added 15 percent for mortgage principal payments. This resulted in substantial increases to the USDA measurements. As evident in Exhibit 6, there was a 46 to 60 percent increase in the one-child USDA amounts from 2007 to 2015.



²⁸ Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” *Federal Register*, Vol. 79, No. 221, p. 68580. Retrieved from <http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs>.

As shown in Exhibit 7, the increase was not just due to the change in the methodology used to measure the child’s housing expenses. The increase was for every expenditure category except “child care and education.” (The reason for the exception is unknown.)

Concerned about the substantial increase in the USDA measurements, the Ohio Department of Job and Family Service Office of Child Support (OCS) began exploring alternatives and determined that the most recent Betson-Rothbarth (BR) measurements may be appropriate for an updated Ohio schedule. OCS convened a meeting with members of previous child support guidelines task forces to vet this alternative on April 17, 2015, and received positive feedback.



ROTHBARTH STUDIES

The first Betson-Rothbarth study was conducted in 1990 for the U.S. Department of Health and Human Services for the explicit purpose of assisting states with the development and update of state child support guidelines.²⁹ For the 1990 study, Betson measured child-rearing expenditures using several different methodologies and concluded the Rothbarth methodology produced the most robust results and recommended its use. Over time, four sets of Betson-Rothbarth (BR) measurements have been produced. For Betson’s first study, he used 1980–1986 CES Data. For his second study,³⁰ he initially used 1996–1998 CES data, but later expanded it to encompass 1996–1999. For his third³¹ and fourth

²⁹ David M. Betson. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

³⁰ Betson, David M. (2001). “Chapter 5: Parental Expenditures on Children.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California.

³¹ Betson, David M. (2006). “Appendix I: New Estimates of Child-Rearing Costs.” In *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Prepared by Policy Studies Inc., Denver Colorado. Available at http://www.oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf.

studies,³² respectively, he used data from the 1998–2004 and 2004–2009 CES. The existing Ohio schedule is based on the first study (BR1). It was the most current study available at the time Ohio drafted the current schedule.

Differences among BR Measurements over Time

Betson’s four different studies estimating child-rearing expenditures over the past few decades vary in other ways besides data years. Exhibits 8 and 9 illustrate the differences in BR over time for one child and two children, respectively. The percentages exclude child care, the child’s health insurance, and the child’s extraordinary medical expenses. The first three sets of BR measurements (BR1, BR2, and BR3) rely on the same assumptions and methodologies, but different data years. The most recent BR measurements (BR4) included two changes in data assumptions. Earlier BR measurements consider “expenditures,” while BR4 considers “expenditures-outlays.” Expenditures include the purchase price (and sales tax) on any item purchased within the survey year regardless of whether the item was purchased through installments. In contrast, outlays capture only what was actually paid toward that item during the survey period. So, if there were only four out of 20 installment payments made during the survey period, only those four payments are captured.

Unlike expenditures, outlays also capture mortgage principal payments, payments on second mortgages, and payments on home equity loans. Both expenditures and outlays capture interest on the first mortgage among homeowners and rent, utilities, and other housing expenses among renters. The merit of expenditures for use of state guidelines is that it excludes mortgage principal payments. This is consistent with property settlements that have historically addressed equity in the home as part of the divorce settlement. The merit of outlays for use in state guidelines is it is a better reflection of the monthly budget cycle; that is, household spending in consideration of monthly bills and expenses.

The second difference is that Betson relied on a newly available measure of income developed by the Bureau of Labor Statistics, the organization that conducts the CES. The underreporting of income is a problem inherent to most surveys. The new measure attempts to correct underreporting, particularly at low incomes. The problem was identified from the findings of earlier CES that revealed that many low-income families spend considerably more than what they report as income. The new measurement essentially finds more income for some families—hence, reducing the percentage of their income spent on child rearing.

In general, the BR4 measurements are less than the BR3 measurements at lower incomes, which may be due to the correction of the underreporting of income, as described above, and the BR4 measurements are more than the BR3 measurements at higher income, which may be due to the change to outlays. Due to the decreases coupled with the fact that most conventional economists believe that the Rothbarth methodology understates actual child-rearing expenditures, several states (*i.e.*, Arizona, Iowa, and Pennsylvania) have decided to retain the BR3 but update it for current price levels and other

³² Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California.

economic factors (e.g., changes in tax rates). Seven states (i.e., Colorado, Connecticut, North Carolina, Rhode Island, Vermont, Virginia, and Wyoming) base their guidelines schedules on BR4.

Exhibit 8: Changes in Betson-Rothbarth Measurements over Time: One Child

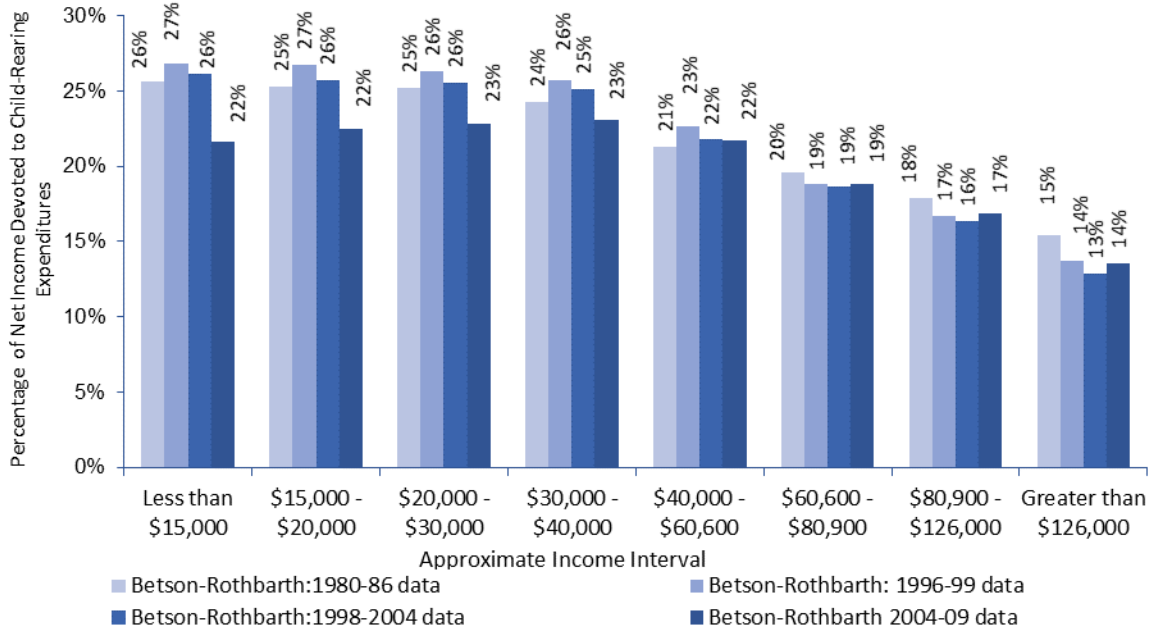
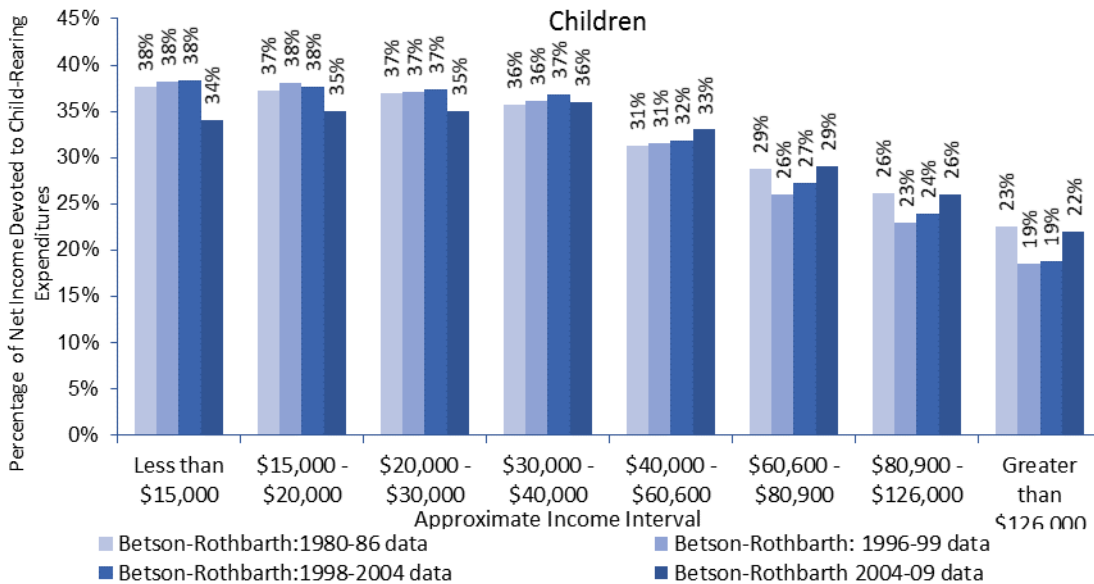


Exhibit 9: Changes in Betson-Rothbarth Measurements over Time: Two Children



New Jersey-Rothbarth Study

The New Jersey study found that the average percentage of total household expenditures devoted to children in intact families using the Rothbarth method is 20 percent for one child, 23 percent for two

children, and 29 percent for three children.³³ In contrast, the average percentage of total household expenditures devoted to children in intact families under the BR measurements range from 24 to 26 percent for one child, 35 to 37 percent for two children, and 40 to 45 percent for three children. The Rutgers study considers expenditures data from a larger time period (2000 through 2011). The Rutgers study also considers single-parent families and families with more than two adults living in the household, while the BR studies consider dual-parent families only. Inclusion of single-parent families, who generally have lower incomes than dual-parent families, may explain some of the differences.

Despite the differing study results, when New Jersey developed a schedule, it adjusted its Rothbarth measurements for New Jersey's above average income. This results in the New Jersey schedule amounts for one child being more than most BR-based schedules. The New Jersey schedule amounts for two and more children are not always more. The reason for this is the New Jersey study found that two children cost about 10 percent more than one child, which some believe is not a plausible result.³⁴

COMPARISON OF EXISTING SCHEDULE TO ECONOMIC DATA

Exhibits 10, 11, and 12 compare the existing schedule to USDA and BR4 amounts. The comparisons consider basic obligations, not the child support order, which would be based on the obligated parent's prorated share of the basic obligation and other adjustments when appropriate. The comparisons show basic obligations as percentages of combined gross income. The basic obligations are prior to any adjustment for self-sufficiency. They start at combined gross incomes of \$16,800 per year, although an updated schedule would likely start at lower incomes. There are no child care expenses and no health care-related expenses in the USDA and BR4 schedules. The exhibits were extracted from the April 2015 presentation—hence, reflect 2014 levels. Both the USDA and BR4 would be more if updated to 2017 levels.

There are several general observations from the comparisons.

- The USDA amounts are considerably higher than both the existing schedule and BR4 amounts.
- The BR4 amounts are slightly less at lower incomes than the existing schedule amounts, which is consistent with a low-income adjustment. The new federal rules on child support guidelines emphasize the importance of adjustments for low-income obligated parents.
- The existing and BR4 amounts track closely at very high incomes. This is because the after-tax incomes of very high-earners are less now than when the existing schedule was developed due to higher federal tax rates and because the income cap for Social Security has almost doubled.

³³ New Jersey Child Support Institute. (Mar. 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

³⁴ Jane C. Venohr. (2013). "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, Vol. 43, No. 3 (Fall 2013).

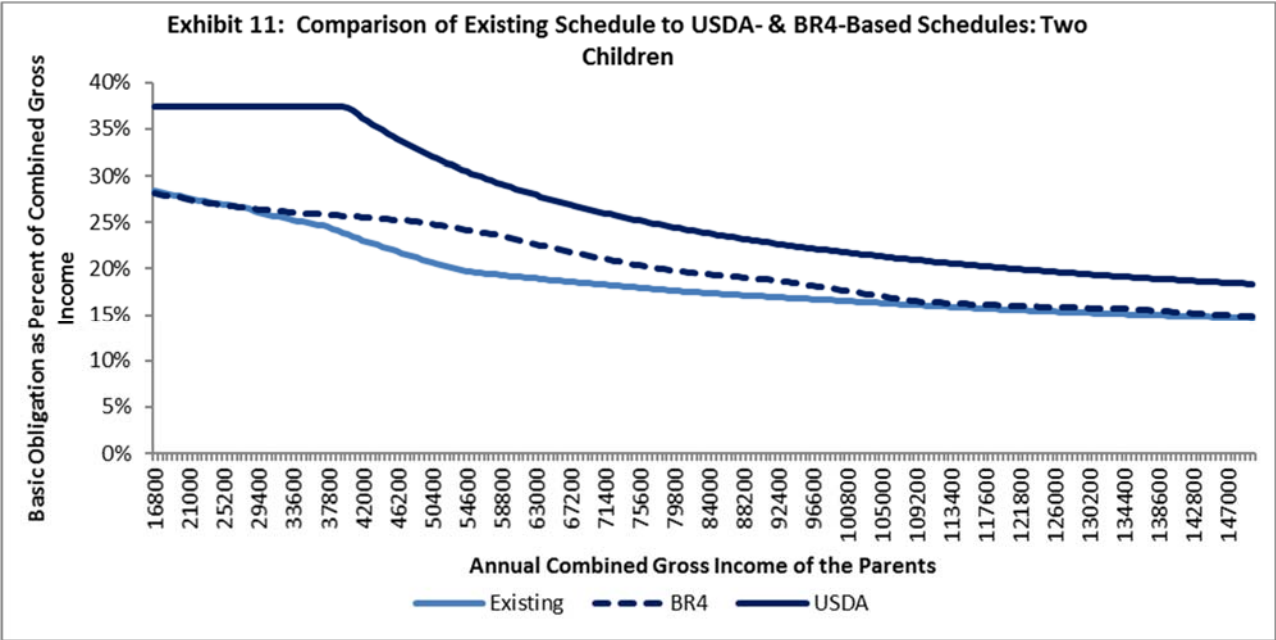
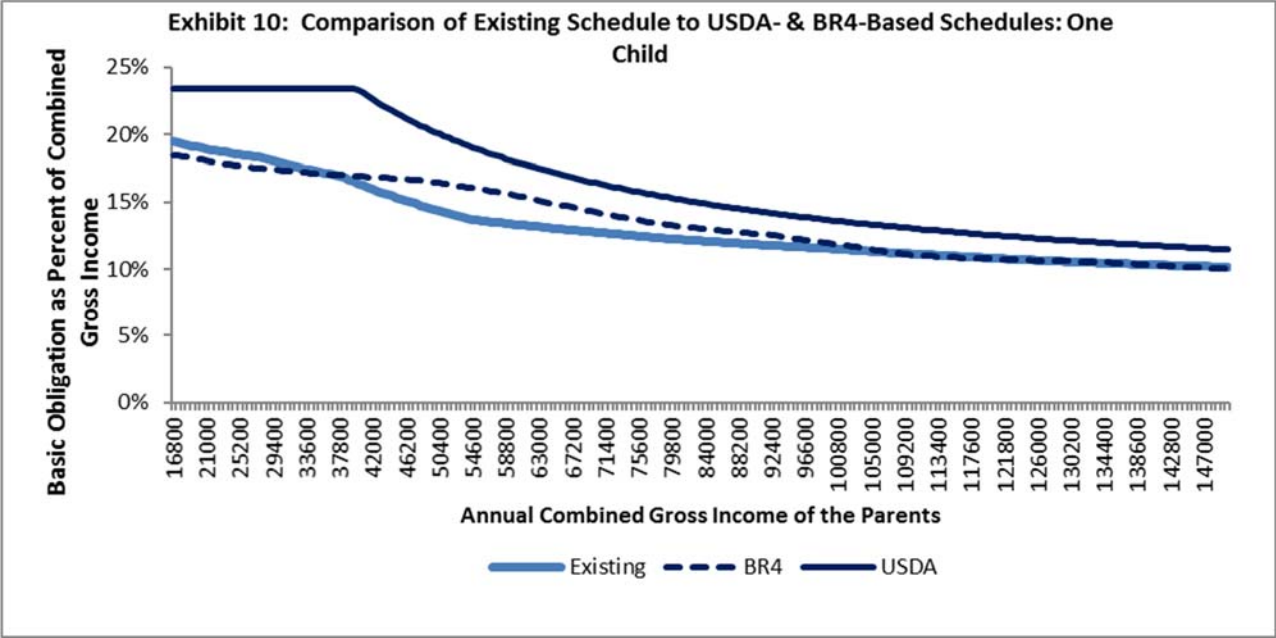
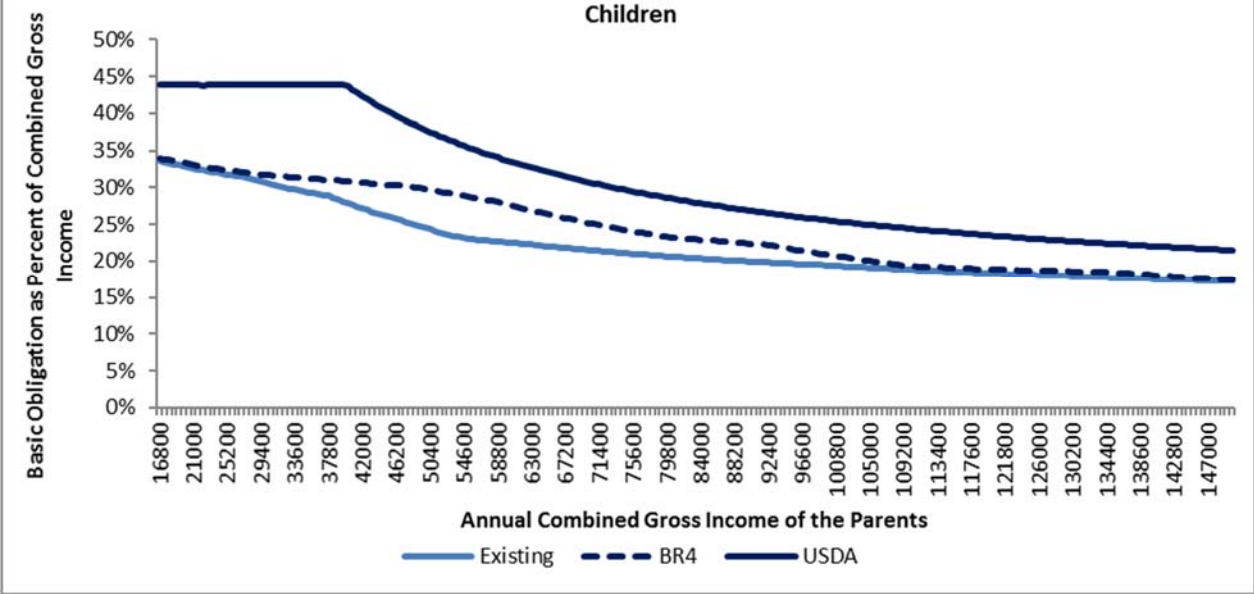


Exhibit 12: Comparison of Existing Schedule to USDA- & BR4-Based Schedules: Three Children



SECTION IV: ADJUSTMENTS AT LOW INCOMES

As identified earlier, recent changes in federal regulations make a low-income adjustment mandatory.³⁵ The low-income adjustment proposed in SB262 fulfills the new federal requirements. It consists of three parts:

- A self-sufficiency reserve SSR (which is often called a self-support reserve in other states);
- A minimum order amount; and
- A phase-out percentage.

SELF-SUFFICIENCY RESERVE

The intent of the SSR is to leave the obligated parent with sufficient income after payment of taxes and his or her child support to live at a sustainable level. Most states relate their SSR to the federal poverty level (FPL) for one person. As identified earlier, the existing Ohio schedule includes a SSR equivalent to the 1992 FPL (\$6,810 per year), while the 2017 FPL is \$12,060 per year. Several states (*e.g.*, Minnesota, New York, and Oregon) use more than the FPL to account for taxes, since the FPL is an after-tax amount. The highest SSR used by a state is New York, which sets its SSR at 135 percent of FPL. SB262 provides for a SSR of 116 percent of the FPL. The effective tax rate at low incomes is about 16 percent, so 116 percentage essentially adjusts for the effective tax rate at low incomes. SB262 also would provide for a periodic administrative update to the self-support reserve.

The SSR can be incorporated into either the schedule or the worksheet. There are merits and limitations to each approach. When it is incorporated into the schedule, it is more likely to be applied and it mathematically can transition to the BR measurements more smoothly than when the adjustment is placed in the worksheet, where it requires additional lines in the calculation for a smooth transition to the BR amounts. (The mathematical issue is discussed in the phase-out percentage.) One limitation to including it in the schedule is that it is not always transparent. That is a limitation to the existing schedule: it is not common knowledge that it incorporates a SSR. This limitation can be addressed by simply stated that the schedule includes a SSR, as SB262 does. A second limitation to incorporating the SSR into the schedule is that it sometimes can produce anomalous results when the custodial parent has considerable income. Exhibit 13 not only illustrates this anomaly, but also illustrates how it can be easily solved through shading the area of the schedule in which the SSR is incorporated and providing that the obligated parent's income should only be considered (*i.e.*, the custodial parent's income should be assumed to be zero) if the obligated parent's income and the number of children for whom support is being determined falls within the shaded area. SB262 provides for this shaded-area adjustment.

To illustrate the anomaly, consider a case in which each parent's income is \$18,000 per year and there is one child. The combined income in this case would be \$36,000 per year. Using the schedule in Exhibit

³⁵ U.S. Department of Health and Human Services. (Dec. 20, 2016). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, Vol. 81, No. 244 p. 93562. <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

Exhibit 13: Excerpt of Proposed Schedule Illustrating the Shaded-Area Approach (2015 Levels)

Annual Gross Income	One Child	Two Children	Three Children
18000	\$1,440	\$1,920	\$2,112
18600	\$1,484	\$1,980	\$2,184
19200	\$1,664	\$2,040	\$2,256
19800	\$1,844	\$2,100	\$2,328
20400	\$2,024	\$2,160	\$2,400
21000	\$2,204	\$2,220	\$2,472
21600	\$2,384	\$2,384	\$2,544
22200	\$2,564	\$2,564	\$2,616
22800	\$2,744	\$2,744	\$2,744
23400	\$2,924	\$2,924	\$2,924
24000	\$3,104	\$3,104	\$3,104
24600	\$3,284	\$3,284	\$3,284
25200	\$3,464	\$3,464	\$3,464
25800	\$3,644	\$3,644	\$3,644
26400	\$3,824	\$3,824	\$3,824
27000	\$4,004	\$4,004	\$4,004
27600	\$4,184	\$4,184	\$4,184
28200	\$4,364	\$4,364	\$4,364
28800	\$4,544	\$4,544	\$4,544
29400	\$4,724	\$4,724	\$4,724
30000	\$4,904	\$4,904	\$4,904
30600	\$5,084	\$5,084	\$5,084
31200	\$5,264	\$5,264	\$5,264
31800	\$5,444	\$5,444	\$5,444
32400	\$5,561	\$5,624	\$5,624
33000	\$5,658	\$5,804	\$5,804
33600	\$5,754	\$5,984	\$5,984
34200	\$5,850	\$6,164	\$6,164
34800	\$5,946	\$6,344	\$6,344
35400	\$6,043	\$6,524	\$6,524
36000	\$6,139	\$6,704	\$6,704

13 without consideration of the shaded area adjustment, the basic obligation would be \$6,139 per year and each parent would be responsible for half (*i.e.*, \$3,069.50). If only the obligated parent’s income is used, which would be the situation if the shaded-area adjustment is applied, the child support order would be \$1,440 per year. Without the shaded-area adjustment, the obligated parent’s child support obligation would be more when the custodial parent has income.

MINIMUM ORDER AMOUNTS

Many states provide a minimum order for incomes near or below the SSR. For example, if the SSR is \$13,990 per year (which is 116 percent of the 2017 FPL for one person), the difference between an annual income of \$13,000 and the SSR would be negative. Still another example is that at an annual income of \$15,000 would yield \$110 per year in support after subtracting a SSR from the parent’s income. These examples illustrate that one purpose of a minimum order is to provide at least a token amount for the children, and set a precedent that the obligated parent has a financial responsibility to his or her children. Nonetheless, the amount of a state’s minimum order and whether to have a minimum order are policy decisions. (Still, since all guidelines are rebuttable, even a minimum order can be rebutted and that may

be appropriate in extreme circumstances, such as a permanently disabled obligated parent with no capacity to earn any income and no unearned income.)

The most common amount used as the minimum order among states is \$50 per month. This has been the common amount for several decades. The minimum amount of the existing Ohio schedule is \$600 per year. (Most states set their guidelines as monthly amounts rather than annual amounts). Today, more states are considering a higher minimum order because of increased prices and for other reasons. Some states are considering \$60 per month because it is the average paid in informal, in-kind child support.³⁶ SB262 provides for a minimum order of \$960 per year at a gross income of \$8,400 for all incomes; then, for incomes above \$8,400, it provides a sliding scale minimum based on the number of children. Starting with a minimum order of \$960 per year at an annual income of \$8,400, for each \$600 in annual income, an additional 5 percent (\$30 per year) is added for one child, an additional 10 percent (\$60 per year) is added for two children, an additional 12 percent (\$72 per year) is added for five children, an additional 13 percent (\$78 per year) is added for four children, an additional 14 percent (\$84 per year) is added for five children, and an additional 15 percent (\$90 per year) is added for six children. The sliding-scale minimum order establishes the precedent that the order amount should be more when there are more children. The sliding-scale minimum order begins to phase out at incomes above the SSR, specifically when it is less than 30 percent of the difference between gross income and the SSR. This sliding scale minimum order, as proposed in SB262, is shown in Exhibit 14.

PHASE-OUT PERCENTAGE

The purpose of the phase-out percentage is to allow a gradual transition between obligation amounts based on the SSR and those based on BR4 measurements (*i.e.*, a measurement of how much is actually spent on children for that income range and family size). The phase-out formula, as described above (*i.e.*, 30 percent of the difference between gross income and the SSR is applied until the BR4 measurement of child-rearing expenditures for that particular income and family size is less). Without a phase-out percentage, every additional dollar in income would go to child support. This is an unreasonable expectation because federal and state income taxes and FICA also apply to each additional dollar in income. For example, if the SSR is \$13,990 per year (which is 116 percent of the 2017 FPL for one person) and the support order is set at the difference between the income of the obligated parent and the SSR, an obligated parent with \$15,000 in income would pay \$1,010 per year in support and an obligated parent with \$16,000 in income would pay \$2,010 per year in support. In this situation, the order amount difference is \$1,000 per year, which is the difference in income, and the higher-income parent is required to pay more in taxes. In other words, there is no economic incentive for an obligated parent to increase earnings without a phase-out percentage.

The amount of the phase-out percentage is policy decision. SB262 proposes 30 percent. The smaller the percentage, the higher the income threshold at which the BR4 measurements are used as the basic

³⁶ See Rosen, Jill. (2015). "Many 'deadbeat dads' support children through gifts, not cash, study shows," John Hopkins University. <http://hub.jhu.edu/2015/06/15/how-low-income-dads-provide>. Also Kane, J., Nelson, T. and Edin, K. (2015). "How Much In-Kind Support Do Low-Income Nonresident Fathers Provide? A Mixed-Method Analysis." *Journal of Marriage and Family*, 77 (June 2015): 591-611.

obligation. The larger the percentage, the lower the income threshold at which the BR measurements are used as the basic obligation. From an economic perspective, it is sensible to use a phase-out percentage that is less than 100 percent minus the effective tax rate. For example, if the effective tax rate (*e.g.*, the federal and state income tax rate and FICA) is 30 percent at the income level at which the BR4 measurements are used, the phase-out should not be more than 70 percent to account for taxes alone. If the objective is to maintain a work incentive, the phase-out percentage should even be considerably less (say, half of that percentage) to maintain a work incentive that allows the obligated parent to realize an increase in after-tax, after-child support income. The 30 percent phase-out proposed in SB262 would provide a clear incentive for the obligated parent to increase his or her income, yet allow the child to share in that increased income.

Exhibit 14: Excerpt of Proposed Schedule Illustrating the Minimum Order Amount (2015 amounts)

Annual Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8400	\$960	\$960	\$960	\$960	\$960	\$960
9000	\$990	\$1,020	\$1,032	\$1,038	\$1,044	\$1,050
9600	\$1,020	\$1,080	\$1,104	\$1,116	\$1,128	\$1,140
10200	\$1,050	\$1,140	\$1,176	\$1,194	\$1,212	\$1,230
10800	\$1,080	\$1,200	\$1,248	\$1,272	\$1,296	\$1,320
11400	\$1,110	\$1,260	\$1,320	\$1,350	\$1,380	\$1,410
12000	\$1,140	\$1,320	\$1,392	\$1,428	\$1,464	\$1,500
12600	\$1,170	\$1,380	\$1,464	\$1,506	\$1,548	\$1,590
13200	\$1,200	\$1,440	\$1,536	\$1,584	\$1,632	\$1,680
13800	\$1,230	\$1,500	\$1,608	\$1,662	\$1,716	\$1,770
14400	\$1,260	\$1,560	\$1,680	\$1,740	\$1,800	\$1,860
15000	\$1,290	\$1,620	\$1,752	\$1,818	\$1,884	\$1,950
15600	\$1,320	\$1,680	\$1,824	\$1,896	\$1,968	\$2,040
16200	\$1,350	\$1,740	\$1,896	\$1,974	\$2,052	\$2,130
16800	\$1,380	\$1,800	\$1,968	\$2,052	\$2,136	\$2,220
17400	\$1,410	\$1,860	\$2,040	\$2,130	\$2,220	\$2,310
18000	\$1,440	\$1,920	\$2,112	\$2,208	\$2,304	\$2,400
18600	\$1,484	\$1,980	\$2,184	\$2,286	\$2,388	\$2,490
19200	\$1,664	\$2,040	\$2,256	\$2,364	\$2,472	\$2,580
19800	\$1,844	\$2,100	\$2,328	\$2,442	\$2,556	\$2,670
20400	\$2,024	\$2,160	\$2,400	\$2,520	\$2,640	\$2,760
21000	\$2,204	\$2,220	\$2,472	\$2,598	\$2,724	\$2,850

SECTION V: CONCLUSIONS

Ohio is reviewing its child support guidelines. This report fulfills the federal requirement to consider economic data on the cost of raising children as part of a state's guidelines review. In general, the economic data on the cost of raising children is not definitive; rather, there is a range of studies that vary due to differences in data years and economic methodologies used to separate the child's share of expenditures from total household expenditures. Most economists believe that a state's guidelines amount between the lowest amount and highest amount of credible studies of child-rearing expenditures are adequate and appropriate amounts for state guidelines.

Ohio's child support guidelines, particularly its schedule, is inarguably out of date. It is based on economic data available 25 years ago (*i.e.*, 1992). Not only have price levels increased, but spending patterns have changed, the after-tax income from gross income has changed significantly and the change is not uniform across all incomes, and the federal poverty level has increased. All of these factors are considered in the child support schedule. SB262 provides a sound update to the Ohio child support guidelines and for the periodic administrative update to the schedule. Updating the guidelines, particularly the schedule, is fair and appropriate for Ohio families and children.

Appendix B: Draft Schedule

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8400	\$960	\$960	\$960	\$960	\$960	\$960
9000	\$990	\$1,020	\$1,032	\$1,038	\$1,044	\$1,050
9600	\$1,020	\$1,080	\$1,104	\$1,116	\$1,128	\$1,140
10200	\$1,050	\$1,140	\$1,176	\$1,194	\$1,212	\$1,230
10800	\$1,080	\$1,200	\$1,248	\$1,272	\$1,296	\$1,320
11400	\$1,110	\$1,260	\$1,320	\$1,350	\$1,380	\$1,410
12000	\$1,140	\$1,320	\$1,392	\$1,428	\$1,464	\$1,500
12600	\$1,170	\$1,380	\$1,464	\$1,506	\$1,548	\$1,590
13200	\$1,200	\$1,440	\$1,536	\$1,584	\$1,632	\$1,680
13800	\$1,230	\$1,500	\$1,608	\$1,662	\$1,716	\$1,770
14400	\$1,260	\$1,560	\$1,680	\$1,740	\$1,800	\$1,860
15000	\$1,290	\$1,620	\$1,752	\$1,818	\$1,884	\$1,950
15600	\$1,320	\$1,680	\$1,824	\$1,896	\$1,968	\$2,040
16200	\$1,350	\$1,740	\$1,896	\$1,974	\$2,052	\$2,130
16800	\$1,380	\$1,800	\$1,968	\$2,052	\$2,136	\$2,220
17400	\$1,410	\$1,860	\$2,040	\$2,130	\$2,220	\$2,310
18000	\$1,440	\$1,920	\$2,112	\$2,208	\$2,304	\$2,400
18600	\$1,484	\$1,980	\$2,184	\$2,286	\$2,388	\$2,490
19200	\$1,664	\$2,040	\$2,256	\$2,364	\$2,472	\$2,580
19800	\$1,844	\$2,100	\$2,328	\$2,442	\$2,556	\$2,670
20400	\$2,024	\$2,160	\$2,400	\$2,520	\$2,640	\$2,760
21000	\$2,204	\$2,220	\$2,472	\$2,598	\$2,724	\$2,850
21600	\$2,384	\$2,384	\$2,544	\$2,676	\$2,808	\$2,940
22200	\$2,564	\$2,564	\$2,616	\$2,754	\$2,892	\$3,030
22800	\$2,744	\$2,744	\$2,744	\$2,832	\$2,976	\$3,120
23400	\$2,924	\$2,924	\$2,924	\$2,924	\$3,060	\$3,210
24000	\$3,104	\$3,104	\$3,104	\$3,104	\$3,144	\$3,300
24600	\$3,284	\$3,284	\$3,284	\$3,284	\$3,284	\$3,390
25200	\$3,464	\$3,464	\$3,464	\$3,464	\$3,464	\$3,480
25800	\$3,644	\$3,644	\$3,644	\$3,644	\$3,644	\$3,644
26400	\$3,824	\$3,824	\$3,824	\$3,824	\$3,824	\$3,824
27000	\$4,004	\$4,004	\$4,004	\$4,004	\$4,004	\$4,004
27600	\$4,184	\$4,184	\$4,184	\$4,184	\$4,184	\$4,184
28200	\$4,364	\$4,364	\$4,364	\$4,364	\$4,364	\$4,364
28800	\$4,544	\$4,544	\$4,544	\$4,544	\$4,544	\$4,544
29400	\$4,724	\$4,724	\$4,724	\$4,724	\$4,724	\$4,724
30000	\$4,904	\$4,904	\$4,904	\$4,904	\$4,904	\$4,904
30600	\$5,084	\$5,084	\$5,084	\$5,084	\$5,084	\$5,084
31200	\$5,264	\$5,264	\$5,264	\$5,264	\$5,264	\$5,264
31800	\$5,444	\$5,444	\$5,444	\$5,444	\$5,444	\$5,444
32400	\$5,561	\$5,624	\$5,624	\$5,624	\$5,624	\$5,624
33000	\$5,658	\$5,804	\$5,804	\$5,804	\$5,804	\$5,804
33600	\$5,754	\$5,984	\$5,984	\$5,984	\$5,984	\$5,984
34200	\$5,850	\$6,164	\$6,164	\$6,164	\$6,164	\$6,164
34800	\$5,946	\$6,344	\$6,344	\$6,344	\$6,344	\$6,344

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
35400	\$6,043	\$6,524	\$6,524	\$6,524	\$6,524	\$6,524
36000	\$6,139	\$6,704	\$6,704	\$6,704	\$6,704	\$6,704
36600	\$6,235	\$6,884	\$6,884	\$6,884	\$6,884	\$6,884
37200	\$6,332	\$7,064	\$7,064	\$7,064	\$7,064	\$7,064
37800	\$6,428	\$7,244	\$7,244	\$7,244	\$7,244	\$7,244
38400	\$6,524	\$7,424	\$7,424	\$7,424	\$7,424	\$7,424
39000	\$6,620	\$7,604	\$7,604	\$7,604	\$7,604	\$7,604
39600	\$6,710	\$7,784	\$7,784	\$7,784	\$7,784	\$7,784
40200	\$6,798	\$7,964	\$7,964	\$7,964	\$7,964	\$7,964
40800	\$6,887	\$8,144	\$8,144	\$8,144	\$8,144	\$8,144
41400	\$6,976	\$8,324	\$8,324	\$8,324	\$8,324	\$8,324
42000	\$7,064	\$8,504	\$8,504	\$8,504	\$8,504	\$8,504
42600	\$7,153	\$8,684	\$8,684	\$8,684	\$8,684	\$8,684
43200	\$7,242	\$8,864	\$8,864	\$8,864	\$8,864	\$8,864
43800	\$7,331	\$9,044	\$9,044	\$9,044	\$9,044	\$9,044
44400	\$7,419	\$9,224	\$9,224	\$9,224	\$9,224	\$9,224
45000	\$7,508	\$9,404	\$9,404	\$9,404	\$9,404	\$9,404
45600	\$7,597	\$9,584	\$9,584	\$9,584	\$9,584	\$9,584
46200	\$7,686	\$9,764	\$9,764	\$9,764	\$9,764	\$9,764
46800	\$7,774	\$9,944	\$9,944	\$9,944	\$9,944	\$9,944
47400	\$7,863	\$10,124	\$10,124	\$10,124	\$10,124	\$10,124
48000	\$7,952	\$10,304	\$10,304	\$10,304	\$10,304	\$10,304
48600	\$8,040	\$10,484	\$10,484	\$10,484	\$10,484	\$10,484
49200	\$8,129	\$10,664	\$10,664	\$10,664	\$10,664	\$10,664
49800	\$8,218	\$10,844	\$10,844	\$10,844	\$10,844	\$10,844
50400	\$8,291	\$11,024	\$11,024	\$11,024	\$11,024	\$11,024
51000	\$8,358	\$11,204	\$11,204	\$11,204	\$11,204	\$11,204
51600	\$8,424	\$11,384	\$11,384	\$11,384	\$11,384	\$11,384
52200	\$8,490	\$11,564	\$11,564	\$11,564	\$11,564	\$11,564
52800	\$8,556	\$11,744	\$11,744	\$11,744	\$11,744	\$11,744
53400	\$8,623	\$11,924	\$11,924	\$11,924	\$11,924	\$11,924
54000	\$8,689	\$12,104	\$12,104	\$12,104	\$12,104	\$12,104
54600	\$8,755	\$12,284	\$12,284	\$12,284	\$12,284	\$12,284
55200	\$8,821	\$12,464	\$12,464	\$12,464	\$12,464	\$12,464
55800	\$8,887	\$12,644	\$12,644	\$12,644	\$12,644	\$12,644
56400	\$8,954	\$12,824	\$12,824	\$12,824	\$12,824	\$12,824
57000	\$9,020	\$13,004	\$13,004	\$13,004	\$13,004	\$13,004
57600	\$9,086	\$13,184	\$13,184	\$13,184	\$13,184	\$13,184
58200	\$9,152	\$13,364	\$13,364	\$13,364	\$13,364	\$13,364
58800	\$9,197	\$13,544	\$13,544	\$13,544	\$13,544	\$13,544
59400	\$9,240	\$13,724	\$13,724	\$13,724	\$13,724	\$13,724
60000	\$9,283	\$13,904	\$13,904	\$13,904	\$13,904	\$13,904
60600	\$9,326	\$14,004	\$14,084	\$14,084	\$14,084	\$14,084
61200	\$9,369	\$14,062	\$14,264	\$14,264	\$14,264	\$14,264
61800	\$9,412	\$14,120	\$14,444	\$14,444	\$14,444	\$14,444

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
62400	\$9,455	\$14,178	\$14,624	\$14,624	\$14,624	\$14,624
63000	\$9,498	\$14,235	\$14,804	\$14,804	\$14,804	\$14,804
63600	\$9,541	\$14,293	\$14,984	\$14,984	\$14,984	\$14,984
64200	\$9,584	\$14,351	\$15,164	\$15,164	\$15,164	\$15,164
64800	\$9,627	\$14,409	\$15,344	\$15,344	\$15,344	\$15,344
65400	\$9,670	\$14,466	\$15,524	\$15,524	\$15,524	\$15,524
66000	\$9,713	\$14,524	\$15,704	\$15,704	\$15,704	\$15,704
66600	\$9,754	\$14,580	\$15,884	\$15,884	\$15,884	\$15,884
67200	\$9,789	\$14,632	\$16,064	\$16,064	\$16,064	\$16,064
67800	\$9,825	\$14,683	\$16,244	\$16,244	\$16,244	\$16,244
68400	\$9,860	\$14,734	\$16,424	\$16,424	\$16,424	\$16,424
69000	\$9,896	\$14,786	\$16,604	\$16,604	\$16,604	\$16,604
69600	\$9,931	\$14,837	\$16,784	\$16,784	\$16,784	\$16,784
70200	\$9,967	\$14,888	\$16,964	\$16,964	\$16,964	\$16,964
70800	\$10,002	\$14,939	\$17,144	\$17,144	\$17,144	\$17,144
71400	\$10,038	\$14,991	\$17,324	\$17,324	\$17,324	\$17,324
72000	\$10,073	\$15,042	\$17,504	\$17,504	\$17,504	\$17,504
72600	\$10,109	\$15,093	\$17,684	\$17,684	\$17,684	\$17,684
73200	\$10,144	\$15,144	\$17,864	\$17,864	\$17,864	\$17,864
73800	\$10,180	\$15,196	\$17,958	\$18,044	\$18,044	\$18,044
74400	\$10,215	\$15,247	\$18,016	\$18,224	\$18,224	\$18,224
75000	\$10,251	\$15,298	\$18,074	\$18,404	\$18,404	\$18,404
75600	\$10,286	\$15,349	\$18,133	\$18,584	\$18,584	\$18,584
76200	\$10,321	\$15,401	\$18,191	\$18,764	\$18,764	\$18,764
76800	\$10,357	\$15,452	\$18,250	\$18,944	\$18,944	\$18,944
77400	\$10,392	\$15,503	\$18,308	\$19,124	\$19,124	\$19,124
78000	\$10,428	\$15,555	\$18,367	\$19,304	\$19,304	\$19,304
78600	\$10,463	\$15,606	\$18,425	\$19,484	\$19,484	\$19,484
79200	\$10,508	\$15,672	\$18,504	\$19,664	\$19,664	\$19,664
79800	\$10,556	\$15,747	\$18,595	\$19,844	\$19,844	\$19,844
80400	\$10,605	\$15,823	\$18,687	\$20,024	\$20,024	\$20,024
81000	\$10,654	\$15,898	\$18,778	\$20,204	\$20,204	\$20,204
81600	\$10,703	\$15,973	\$18,869	\$20,384	\$20,384	\$20,384
82200	\$10,752	\$16,048	\$18,960	\$20,564	\$20,564	\$20,564
82800	\$10,801	\$16,123	\$19,051	\$20,744	\$20,744	\$20,744
83400	\$10,850	\$16,198	\$19,142	\$20,924	\$20,924	\$20,924
84000	\$10,899	\$16,273	\$19,234	\$21,104	\$21,104	\$21,104
84600	\$10,948	\$16,348	\$19,325	\$21,284	\$21,284	\$21,284
85200	\$10,997	\$16,423	\$19,416	\$21,464	\$21,464	\$21,464
85800	\$11,046	\$16,498	\$19,507	\$21,644	\$21,644	\$21,644
86400	\$11,095	\$16,573	\$19,598	\$21,824	\$21,824	\$21,824
87000	\$11,144	\$16,648	\$19,689	\$21,994	\$22,004	\$22,004
87600	\$11,193	\$16,723	\$19,781	\$22,095	\$22,184	\$22,184
88200	\$11,242	\$16,798	\$19,872	\$22,197	\$22,364	\$22,364
88800	\$11,291	\$16,873	\$19,963	\$22,299	\$22,544	\$22,544

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
89400	\$11,340	\$16,948	\$20,054	\$22,401	\$22,724	\$22,724
90000	\$11,389	\$17,023	\$20,145	\$22,503	\$22,904	\$22,904
90600	\$11,438	\$17,098	\$20,236	\$22,605	\$23,084	\$23,084
91200	\$11,487	\$17,172	\$20,328	\$22,705	\$23,264	\$23,264
91800	\$11,513	\$17,204	\$20,356	\$22,736	\$23,444	\$23,444
92400	\$11,540	\$17,236	\$20,383	\$22,767	\$23,624	\$23,624
93000	\$11,566	\$17,267	\$20,411	\$22,798	\$23,804	\$23,804
93600	\$11,592	\$17,299	\$20,439	\$22,829	\$23,984	\$23,984
94200	\$11,619	\$17,330	\$20,467	\$22,861	\$24,164	\$24,164
94800	\$11,645	\$17,362	\$20,495	\$22,892	\$24,344	\$24,344
95400	\$11,671	\$17,393	\$20,522	\$22,923	\$24,524	\$24,524
96000	\$11,697	\$17,425	\$20,550	\$22,954	\$24,704	\$24,704
96600	\$11,724	\$17,457	\$20,578	\$22,985	\$24,884	\$24,884
97200	\$11,750	\$17,488	\$20,606	\$23,016	\$25,064	\$25,064
97800	\$11,776	\$17,520	\$20,634	\$23,047	\$25,244	\$25,244
98400	\$11,802	\$17,551	\$20,661	\$23,078	\$25,386	\$25,424
99000	\$11,829	\$17,583	\$20,689	\$23,109	\$25,420	\$25,604
99600	\$11,852	\$17,613	\$20,716	\$23,139	\$25,452	\$25,784
100200	\$11,864	\$17,631	\$20,736	\$23,161	\$25,477	\$25,964
100800	\$11,877	\$17,648	\$20,756	\$23,184	\$25,502	\$26,144
101400	\$11,889	\$17,666	\$20,776	\$23,206	\$25,526	\$26,324
102000	\$11,901	\$17,684	\$20,796	\$23,228	\$25,551	\$26,504
102600	\$11,914	\$17,701	\$20,816	\$23,251	\$25,576	\$26,684
103200	\$11,926	\$17,719	\$20,836	\$23,273	\$25,601	\$26,864
103800	\$11,938	\$17,737	\$20,856	\$23,296	\$25,625	\$27,044
104400	\$11,951	\$17,755	\$20,876	\$23,318	\$25,650	\$27,224
105000	\$11,963	\$17,772	\$20,896	\$23,341	\$25,675	\$27,404
105600	\$11,976	\$17,790	\$20,917	\$23,363	\$25,699	\$27,584
106200	\$11,988	\$17,808	\$20,937	\$23,386	\$25,724	\$27,764
106800	\$12,000	\$17,826	\$20,957	\$23,408	\$25,749	\$27,944
107400	\$12,013	\$17,843	\$20,977	\$23,431	\$25,773	\$28,017
108000	\$12,025	\$17,861	\$20,997	\$23,453	\$25,798	\$28,043
108600	\$12,056	\$17,907	\$21,052	\$23,515	\$25,867	\$28,118
109200	\$12,102	\$17,977	\$21,135	\$23,608	\$25,970	\$28,230
109800	\$12,148	\$18,046	\$21,219	\$23,702	\$26,073	\$28,342
110400	\$12,194	\$18,116	\$21,303	\$23,796	\$26,176	\$28,454
111000	\$12,239	\$18,186	\$21,387	\$23,890	\$26,280	\$28,566
111600	\$12,285	\$18,255	\$21,471	\$23,983	\$26,383	\$28,678
112200	\$12,331	\$18,325	\$21,555	\$24,077	\$26,486	\$28,790
112800	\$12,377	\$18,395	\$21,639	\$24,171	\$26,589	\$28,902
113400	\$12,423	\$18,464	\$21,723	\$24,265	\$26,692	\$29,014
114000	\$12,468	\$18,534	\$21,807	\$24,358	\$26,795	\$29,126
114600	\$12,514	\$18,604	\$21,891	\$24,452	\$26,898	\$29,238
115200	\$12,560	\$18,673	\$21,975	\$24,546	\$27,001	\$29,350
115800	\$12,606	\$18,743	\$22,059	\$24,639	\$27,104	\$29,463

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
116400	\$12,652	\$18,812	\$22,142	\$24,733	\$27,208	\$29,575
117000	\$12,698	\$18,882	\$22,226	\$24,827	\$27,311	\$29,687
117600	\$12,743	\$18,952	\$22,310	\$24,921	\$27,414	\$29,799
118200	\$12,789	\$19,021	\$22,394	\$25,014	\$27,517	\$29,911
118800	\$12,835	\$19,091	\$22,478	\$25,108	\$27,620	\$30,023
119400	\$12,881	\$19,161	\$22,562	\$25,202	\$27,723	\$30,135
120000	\$12,927	\$19,230	\$22,646	\$25,296	\$27,826	\$30,247
120600	\$12,972	\$19,300	\$22,730	\$25,389	\$27,929	\$30,359
121200	\$13,018	\$19,370	\$22,814	\$25,484	\$28,033	\$30,471
121800	\$13,069	\$19,447	\$22,906	\$25,587	\$28,146	\$30,594
122400	\$13,120	\$19,523	\$22,998	\$25,689	\$28,258	\$30,717
123000	\$13,171	\$19,600	\$23,090	\$25,792	\$28,371	\$30,839
123600	\$13,221	\$19,677	\$23,182	\$25,894	\$28,484	\$30,962
124200	\$13,272	\$19,753	\$23,273	\$25,997	\$28,597	\$31,084
124800	\$13,323	\$19,830	\$23,365	\$26,099	\$28,710	\$31,207
125400	\$13,374	\$19,907	\$23,457	\$26,202	\$28,822	\$31,329
126000	\$13,424	\$19,983	\$23,549	\$26,304	\$28,935	\$31,452
126600	\$13,475	\$20,060	\$23,640	\$26,407	\$29,048	\$31,575
127200	\$13,526	\$20,137	\$23,732	\$26,509	\$29,161	\$31,697
127800	\$13,577	\$20,213	\$23,824	\$26,612	\$29,273	\$31,820
128400	\$13,627	\$20,290	\$23,916	\$26,714	\$29,386	\$31,942
129000	\$13,678	\$20,367	\$24,008	\$26,817	\$29,499	\$32,065
129600	\$13,729	\$20,443	\$24,099	\$26,920	\$29,612	\$32,187
130200	\$13,780	\$20,520	\$24,191	\$27,022	\$29,724	\$32,310
130800	\$13,830	\$20,597	\$24,283	\$27,125	\$29,837	\$32,433
131400	\$13,881	\$20,673	\$24,375	\$27,227	\$29,950	\$32,555
132000	\$13,932	\$20,750	\$24,466	\$27,330	\$30,063	\$32,678
132600	\$13,983	\$20,827	\$24,558	\$27,432	\$30,175	\$32,800
133200	\$14,033	\$20,903	\$24,650	\$27,535	\$30,288	\$32,923
133800	\$14,067	\$20,950	\$24,700	\$27,589	\$30,348	\$32,989
134400	\$14,101	\$20,995	\$24,749	\$27,643	\$30,407	\$33,053
135000	\$14,134	\$21,041	\$24,797	\$27,697	\$30,466	\$33,118
135600	\$14,168	\$21,087	\$24,846	\$27,750	\$30,525	\$33,182
136200	\$14,202	\$21,132	\$24,895	\$27,804	\$30,584	\$33,246
136800	\$14,236	\$21,178	\$24,943	\$27,858	\$30,643	\$33,310
137400	\$14,269	\$21,224	\$24,992	\$27,912	\$30,703	\$33,375
138000	\$14,303	\$21,269	\$25,041	\$27,965	\$30,762	\$33,439
138600	\$14,337	\$21,315	\$25,089	\$28,019	\$30,821	\$33,503
139200	\$14,370	\$21,361	\$25,138	\$28,073	\$30,880	\$33,567
139800	\$14,404	\$21,406	\$25,187	\$28,127	\$30,939	\$33,632
140400	\$14,438	\$21,452	\$25,235	\$28,180	\$30,998	\$33,696
141000	\$14,472	\$21,498	\$25,284	\$28,234	\$31,057	\$33,760
141600	\$14,505	\$21,543	\$25,332	\$28,288	\$31,116	\$33,824
142200	\$14,539	\$21,589	\$25,381	\$28,341	\$31,175	\$33,889
142800	\$14,573	\$21,635	\$25,430	\$28,395	\$31,235	\$33,953

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
143400	\$14,607	\$21,680	\$25,478	\$28,449	\$31,294	\$34,017
144000	\$14,640	\$21,726	\$25,527	\$28,503	\$31,353	\$34,082
144600	\$14,674	\$21,771	\$25,576	\$28,556	\$31,412	\$34,146
145200	\$14,708	\$21,817	\$25,624	\$28,610	\$31,471	\$34,210
145800	\$14,745	\$21,872	\$25,678	\$28,681	\$31,550	\$34,294
146400	\$14,783	\$21,928	\$25,743	\$28,755	\$31,630	\$34,382
147000	\$14,820	\$21,984	\$25,809	\$28,828	\$31,711	\$34,470
147600	\$14,858	\$22,040	\$25,875	\$28,901	\$31,792	\$34,557
148200	\$14,896	\$22,096	\$25,940	\$28,975	\$31,872	\$34,645
148800	\$14,934	\$22,151	\$26,006	\$29,048	\$31,953	\$34,732
149400	\$14,971	\$22,207	\$26,071	\$29,121	\$32,033	\$34,820
150000	\$15,009	\$22,263	\$26,137	\$29,195	\$32,114	\$34,908
150600	\$15,047	\$22,319	\$26,203	\$29,268	\$32,195	\$34,995
151200	\$15,085	\$22,375	\$26,268	\$29,341	\$32,275	\$35,083
151800	\$15,122	\$22,431	\$26,334	\$29,414	\$32,356	\$35,171
152400	\$15,160	\$22,487	\$26,400	\$29,488	\$32,437	\$35,258
153000	\$15,198	\$22,543	\$26,465	\$29,561	\$32,517	\$35,346
153600	\$15,236	\$22,599	\$26,531	\$29,634	\$32,598	\$35,434
154200	\$15,273	\$22,655	\$26,596	\$29,708	\$32,678	\$35,521
154800	\$15,311	\$22,711	\$26,662	\$29,781	\$32,759	\$35,609
155400	\$15,349	\$22,767	\$26,728	\$29,854	\$32,840	\$35,697
156000	\$15,387	\$22,823	\$26,793	\$29,928	\$32,920	\$35,784
156600	\$15,424	\$22,879	\$26,859	\$30,001	\$33,001	\$35,872
157200	\$15,462	\$22,935	\$26,925	\$30,074	\$33,082	\$35,960
157800	\$15,500	\$22,991	\$26,990	\$30,147	\$33,162	\$36,047
158400	\$15,538	\$23,046	\$27,056	\$30,221	\$33,243	\$36,135
159000	\$15,575	\$23,102	\$27,121	\$30,294	\$33,323	\$36,222
159600	\$15,613	\$23,158	\$27,187	\$30,367	\$33,404	\$36,310
160200	\$15,651	\$23,214	\$27,253	\$30,441	\$33,485	\$36,398
160800	\$15,689	\$23,270	\$27,318	\$30,514	\$33,565	\$36,485
161400	\$15,726	\$23,326	\$27,383	\$30,589	\$33,647	\$36,574
162000	\$15,759	\$23,381	\$27,455	\$30,669	\$33,735	\$36,670
162600	\$15,793	\$23,436	\$27,527	\$30,749	\$33,823	\$36,766
163200	\$15,826	\$23,491	\$27,599	\$30,829	\$33,911	\$36,862
163800	\$15,860	\$23,546	\$27,670	\$30,909	\$33,999	\$36,957
164400	\$15,893	\$23,601	\$27,742	\$30,989	\$34,087	\$37,053
165000	\$15,926	\$23,656	\$27,814	\$31,069	\$34,175	\$37,149
165600	\$15,960	\$23,711	\$27,886	\$31,149	\$34,264	\$37,245
166200	\$15,993	\$23,766	\$27,957	\$31,229	\$34,352	\$37,341
166800	\$16,026	\$23,821	\$28,029	\$31,310	\$34,440	\$37,436
167400	\$16,060	\$23,877	\$28,101	\$31,390	\$34,528	\$37,532
168000	\$16,093	\$23,932	\$28,172	\$31,470	\$34,616	\$37,628
168600	\$16,126	\$23,987	\$28,244	\$31,550	\$34,704	\$37,724
169200	\$16,160	\$24,042	\$28,316	\$31,630	\$34,792	\$37,820
169800	\$16,193	\$24,097	\$28,388	\$31,710	\$34,881	\$37,915

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
170400	\$16,227	\$24,152	\$28,459	\$31,790	\$34,969	\$38,011
171000	\$16,260	\$24,207	\$28,531	\$31,870	\$35,057	\$38,107
171600	\$16,293	\$24,262	\$28,603	\$31,951	\$35,145	\$38,203
172200	\$16,327	\$24,317	\$28,674	\$32,031	\$35,233	\$38,299
172800	\$16,360	\$24,372	\$28,746	\$32,111	\$35,321	\$38,394
173400	\$16,393	\$24,427	\$28,818	\$32,191	\$35,409	\$38,490
174000	\$16,427	\$24,482	\$28,890	\$32,271	\$35,497	\$38,586
174600	\$16,460	\$24,537	\$28,961	\$32,351	\$35,586	\$38,682
175200	\$16,494	\$24,593	\$29,033	\$32,431	\$35,674	\$38,778
175800	\$16,527	\$24,648	\$29,105	\$32,511	\$35,762	\$38,873
176400	\$16,560	\$24,703	\$29,177	\$32,591	\$35,850	\$38,969
177000	\$16,594	\$24,758	\$29,248	\$32,672	\$35,938	\$39,065
177600	\$16,630	\$24,813	\$29,365	\$32,747	\$36,022	\$39,156
178200	\$16,672	\$24,870	\$29,425	\$32,814	\$36,096	\$39,236
178800	\$16,715	\$24,928	\$29,485	\$32,881	\$36,170	\$39,316
179400	\$16,757	\$24,985	\$29,545	\$32,948	\$36,244	\$39,396
180000	\$16,799	\$25,042	\$29,605	\$33,015	\$36,317	\$39,476
180600	\$16,842	\$25,099	\$29,665	\$33,082	\$36,391	\$39,557
181200	\$16,884	\$25,157	\$29,725	\$33,149	\$36,465	\$39,637
181800	\$16,927	\$25,214	\$29,785	\$33,216	\$36,539	\$39,717
182400	\$16,969	\$25,271	\$29,845	\$33,284	\$36,613	\$39,797
183000	\$17,011	\$25,328	\$29,905	\$33,351	\$36,686	\$39,878
183600	\$17,054	\$25,385	\$29,965	\$33,418	\$36,760	\$39,958
184200	\$17,096	\$25,443	\$30,026	\$33,485	\$36,834	\$40,038
184800	\$17,139	\$25,500	\$30,086	\$33,552	\$36,908	\$40,118
185400	\$17,181	\$25,557	\$30,146	\$33,619	\$36,982	\$40,198
186000	\$17,224	\$25,614	\$30,206	\$33,686	\$37,055	\$40,279
186600	\$17,266	\$25,672	\$30,266	\$33,753	\$37,129	\$40,359
187200	\$17,308	\$25,729	\$30,326	\$33,820	\$37,203	\$40,439
187800	\$17,351	\$25,786	\$30,386	\$33,887	\$37,277	\$40,519
188400	\$17,393	\$25,843	\$30,446	\$33,954	\$37,351	\$40,599
189000	\$17,436	\$25,900	\$30,506	\$34,021	\$37,424	\$40,680
189600	\$17,478	\$25,958	\$30,566	\$34,089	\$37,498	\$40,760
190200	\$17,520	\$26,015	\$30,626	\$34,156	\$37,572	\$40,840
190800	\$17,563	\$26,072	\$30,686	\$34,223	\$37,646	\$40,920
191400	\$17,605	\$26,129	\$30,746	\$34,290	\$37,719	\$41,001
192000	\$17,648	\$26,186	\$30,806	\$34,357	\$37,793	\$41,081
192600	\$17,690	\$26,244	\$30,866	\$34,424	\$37,867	\$41,161
193200	\$17,732	\$26,301	\$30,926	\$34,491	\$37,941	\$41,241
193800	\$17,761	\$26,342	\$30,924	\$34,543	\$37,996	\$41,301
194400	\$17,778	\$26,367	\$30,956	\$34,578	\$38,035	\$41,343
195000	\$17,795	\$26,393	\$30,988	\$34,613	\$38,074	\$41,385
195600	\$17,812	\$26,419	\$31,019	\$34,649	\$38,113	\$41,428
196200	\$17,829	\$26,445	\$31,051	\$34,684	\$38,152	\$41,470
196800	\$17,846	\$26,471	\$31,083	\$34,719	\$38,191	\$41,512

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
197400	\$17,863	\$26,497	\$31,114	\$34,755	\$38,230	\$41,554
198000	\$17,880	\$26,523	\$31,146	\$34,790	\$38,268	\$41,597
198600	\$17,897	\$26,549	\$31,178	\$34,825	\$38,307	\$41,639
199200	\$17,913	\$26,575	\$31,209	\$34,861	\$38,346	\$41,681
199800	\$17,930	\$26,601	\$31,241	\$34,896	\$38,385	\$41,724
200400	\$17,947	\$26,627	\$31,272	\$34,931	\$38,424	\$41,766
201000	\$17,964	\$26,653	\$31,304	\$34,967	\$38,463	\$41,808
201600	\$17,981	\$26,679	\$31,336	\$35,002	\$38,502	\$41,850
202200	\$17,998	\$26,705	\$31,367	\$35,037	\$38,541	\$41,893
202800	\$18,015	\$26,731	\$31,399	\$35,073	\$38,579	\$41,935
203400	\$18,032	\$26,757	\$31,431	\$35,108	\$38,618	\$41,977
204000	\$18,049	\$26,783	\$31,462	\$35,143	\$38,657	\$42,019
204600	\$18,065	\$26,809	\$31,494	\$35,179	\$38,696	\$42,062
205200	\$18,082	\$26,835	\$31,526	\$35,214	\$38,735	\$42,104
205800	\$18,099	\$26,861	\$31,557	\$35,250	\$38,774	\$42,146
206400	\$18,116	\$26,887	\$31,589	\$35,285	\$38,813	\$42,188
207000	\$18,133	\$26,913	\$31,621	\$35,320	\$38,852	\$42,231
207600	\$18,150	\$26,939	\$31,652	\$35,356	\$38,891	\$42,273
208200	\$18,167	\$26,965	\$31,684	\$35,391	\$38,929	\$42,315
208800	\$18,184	\$26,991	\$31,715	\$35,426	\$38,968	\$42,357
209400	\$18,201	\$27,017	\$31,747	\$35,462	\$39,007	\$42,400
210000	\$18,217	\$27,043	\$31,779	\$35,497	\$39,046	\$42,442
210600	\$18,234	\$27,068	\$31,810	\$35,532	\$39,085	\$42,484
211200	\$18,251	\$27,094	\$31,842	\$35,568	\$39,124	\$42,527
211800	\$18,268	\$27,120	\$31,874	\$35,603	\$39,163	\$42,569
212400	\$18,285	\$27,146	\$31,905	\$35,638	\$39,202	\$42,611
213000	\$18,302	\$27,172	\$31,937	\$35,674	\$39,240	\$42,653
213600	\$18,319	\$27,198	\$31,969	\$35,709	\$39,279	\$42,696
214200	\$18,336	\$27,224	\$32,000	\$35,744	\$39,318	\$42,738
214800	\$18,353	\$27,250	\$32,032	\$35,780	\$39,357	\$42,780
215400	\$18,369	\$27,276	\$32,064	\$35,815	\$39,396	\$42,822
216000	\$18,386	\$27,302	\$32,095	\$35,850	\$39,435	\$42,865
216600	\$18,403	\$27,328	\$32,127	\$35,886	\$39,474	\$42,907
217200	\$18,420	\$27,354	\$32,158	\$35,921	\$39,513	\$42,949
217800	\$18,437	\$27,380	\$32,190	\$35,956	\$39,551	\$42,991
218400	\$18,454	\$27,406	\$32,222	\$35,992	\$39,590	\$43,034
219000	\$18,471	\$27,432	\$32,253	\$36,027	\$39,629	\$43,076
219600	\$18,493	\$27,463	\$32,289	\$36,065	\$39,672	\$43,124
220200	\$18,520	\$27,499	\$32,326	\$36,107	\$39,719	\$43,174
220800	\$18,546	\$27,534	\$32,364	\$36,149	\$39,765	\$43,224
221400	\$18,573	\$27,570	\$32,402	\$36,191	\$39,811	\$43,275
222000	\$18,599	\$27,606	\$32,439	\$36,233	\$39,857	\$43,325
222600	\$18,625	\$27,642	\$32,477	\$36,275	\$39,904	\$43,375
223200	\$18,652	\$27,677	\$32,515	\$36,317	\$39,950	\$43,426
223800	\$18,678	\$27,713	\$32,552	\$36,360	\$39,996	\$43,476

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
224400	\$18,704	\$27,749	\$32,590	\$36,402	\$40,043	\$43,526
225000	\$18,731	\$27,784	\$32,628	\$36,444	\$40,089	\$43,577
225600	\$18,757	\$27,820	\$32,665	\$36,486	\$40,135	\$43,627
226200	\$18,783	\$27,856	\$32,703	\$36,528	\$40,182	\$43,677
226800	\$18,810	\$27,892	\$32,741	\$36,570	\$40,228	\$43,728
227400	\$18,836	\$27,927	\$32,778	\$36,612	\$40,274	\$43,778
228000	\$18,863	\$27,963	\$32,816	\$36,654	\$40,320	\$43,828
228600	\$18,889	\$27,999	\$32,854	\$36,696	\$40,367	\$43,879
229200	\$18,915	\$28,034	\$32,891	\$36,738	\$40,413	\$43,929
229800	\$18,942	\$28,070	\$32,929	\$36,780	\$40,459	\$43,979
230400	\$18,968	\$28,106	\$32,967	\$36,823	\$40,506	\$44,030
231000	\$18,994	\$28,142	\$33,004	\$36,865	\$40,552	\$44,080
231600	\$19,021	\$28,177	\$33,042	\$36,907	\$40,598	\$44,130
232200	\$19,047	\$28,213	\$33,080	\$36,949	\$40,644	\$44,181
232800	\$19,073	\$28,249	\$33,118	\$36,991	\$40,691	\$44,231
233400	\$19,100	\$28,284	\$33,155	\$37,033	\$40,737	\$44,281
234000	\$19,126	\$28,320	\$33,193	\$37,075	\$40,783	\$44,332
234600	\$19,153	\$28,356	\$33,231	\$37,117	\$40,830	\$44,382
235200	\$19,179	\$28,392	\$33,268	\$37,159	\$40,876	\$44,432
235800	\$19,205	\$28,427	\$33,306	\$37,201	\$40,922	\$44,483
236400	\$19,232	\$28,463	\$33,344	\$37,243	\$40,969	\$44,533
237000	\$19,258	\$28,499	\$33,381	\$37,285	\$41,015	\$44,583
237600	\$19,284	\$28,534	\$33,419	\$37,328	\$41,061	\$44,633
238200	\$19,311	\$28,570	\$33,457	\$37,370	\$41,107	\$44,684
238800	\$19,337	\$28,606	\$33,494	\$37,412	\$41,154	\$44,734
239400	\$19,363	\$28,642	\$33,532	\$37,454	\$41,200	\$44,784
240000	\$19,390	\$28,677	\$33,570	\$37,496	\$41,246	\$44,835
240600	\$19,416	\$28,713	\$33,607	\$37,538	\$41,293	\$44,885
241200	\$19,443	\$28,749	\$33,645	\$37,580	\$41,339	\$44,935
241800	\$19,469	\$28,784	\$33,683	\$37,622	\$41,385	\$44,986
242400	\$19,495	\$28,820	\$33,720	\$37,664	\$41,432	\$45,036
243000	\$19,522	\$28,856	\$33,758	\$37,706	\$41,478	\$45,086
243600	\$19,548	\$28,892	\$33,796	\$37,748	\$41,524	\$45,137
244200	\$19,574	\$28,927	\$33,833	\$37,791	\$41,570	\$45,187
244800	\$19,601	\$28,963	\$33,871	\$37,833	\$41,617	\$45,237
245400	\$19,627	\$28,999	\$33,909	\$37,875	\$41,663	\$45,288
246000	\$19,653	\$29,034	\$33,946	\$37,917	\$41,709	\$45,338
246600	\$19,680	\$29,070	\$33,984	\$37,959	\$41,756	\$45,388
247200	\$19,706	\$29,106	\$34,022	\$38,001	\$41,802	\$45,439
247800	\$19,733	\$29,142	\$34,060	\$38,043	\$41,848	\$45,489
248400	\$19,759	\$29,177	\$34,097	\$38,085	\$41,894	\$45,539
249000	\$19,785	\$29,213	\$34,135	\$38,127	\$41,941	\$45,590
249600	\$19,812	\$29,249	\$34,173	\$38,169	\$41,987	\$45,640
250200	\$19,838	\$29,284	\$34,210	\$38,211	\$42,033	\$45,690
250800	\$19,864	\$29,320	\$34,248	\$38,254	\$42,080	\$45,741

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
251400	\$19,891	\$29,356	\$34,286	\$38,296	\$42,126	\$45,791
252000	\$19,917	\$29,391	\$34,323	\$38,338	\$42,172	\$45,841
252600	\$19,943	\$29,427	\$34,361	\$38,380	\$42,219	\$45,892
253200	\$19,970	\$29,463	\$34,399	\$38,422	\$42,265	\$45,942
253800	\$19,996	\$29,499	\$34,436	\$38,464	\$42,311	\$45,992
254400	\$20,023	\$29,534	\$34,474	\$38,506	\$42,357	\$46,043
255000	\$20,049	\$29,570	\$34,512	\$38,548	\$42,404	\$46,093
255600	\$20,075	\$29,606	\$34,549	\$38,590	\$42,450	\$46,143
256200	\$20,102	\$29,641	\$34,587	\$38,632	\$42,496	\$46,193
256800	\$20,128	\$29,677	\$34,625	\$38,674	\$42,543	\$46,244
257400	\$20,154	\$29,713	\$34,662	\$38,717	\$42,589	\$46,294
258000	\$20,181	\$29,749	\$34,700	\$38,759	\$42,635	\$46,344
258600	\$20,205	\$29,784	\$34,741	\$38,807	\$42,686	\$46,401
259200	\$20,227	\$29,821	\$34,788	\$38,859	\$42,744	\$46,463
259800	\$20,250	\$29,857	\$34,834	\$38,911	\$42,801	\$46,525
260400	\$20,273	\$29,894	\$34,881	\$38,963	\$42,858	\$46,588
261000	\$20,295	\$29,930	\$34,928	\$39,015	\$42,916	\$46,650
261600	\$20,318	\$29,967	\$34,974	\$39,067	\$42,973	\$46,712
262200	\$20,340	\$30,003	\$35,021	\$39,119	\$43,030	\$46,775
262800	\$20,363	\$30,040	\$35,068	\$39,172	\$43,088	\$46,837
263400	\$20,385	\$30,076	\$35,114	\$39,224	\$43,145	\$46,899
264000	\$20,408	\$30,113	\$35,161	\$39,276	\$43,202	\$46,961
264600	\$20,431	\$30,149	\$35,208	\$39,328	\$43,260	\$47,024
265200	\$20,453	\$30,186	\$35,254	\$39,380	\$43,317	\$47,086
265800	\$20,476	\$30,222	\$35,301	\$39,432	\$43,374	\$47,148
266400	\$20,498	\$30,259	\$35,348	\$39,484	\$43,432	\$47,211
267000	\$20,521	\$30,295	\$35,394	\$39,536	\$43,489	\$47,273
267600	\$20,543	\$30,332	\$35,441	\$39,589	\$43,546	\$47,335
268200	\$20,566	\$30,368	\$35,488	\$39,641	\$43,604	\$47,398
268800	\$20,589	\$30,405	\$35,534	\$39,693	\$43,661	\$47,460
269400	\$20,611	\$30,441	\$35,581	\$39,745	\$43,718	\$47,522
270000	\$20,634	\$30,478	\$35,627	\$39,797	\$43,776	\$47,585
270600	\$20,656	\$30,514	\$35,674	\$39,849	\$43,833	\$47,647
271200	\$20,679	\$30,551	\$35,721	\$39,901	\$43,890	\$47,709
271800	\$20,701	\$30,587	\$35,767	\$39,953	\$43,948	\$47,772
272400	\$20,724	\$30,624	\$35,814	\$40,005	\$44,005	\$47,834
273000	\$20,746	\$30,660	\$35,861	\$40,058	\$44,062	\$47,896
273600	\$20,769	\$30,696	\$35,907	\$40,110	\$44,120	\$47,959
274200	\$20,792	\$30,733	\$35,954	\$40,162	\$44,177	\$48,021
274800	\$20,814	\$30,769	\$36,001	\$40,214	\$44,234	\$48,083
275400	\$20,837	\$30,806	\$36,047	\$40,266	\$44,292	\$48,145
276000	\$20,859	\$30,842	\$36,094	\$40,318	\$44,349	\$48,208
276600	\$20,882	\$30,879	\$36,141	\$40,370	\$44,406	\$48,270
277200	\$20,904	\$30,915	\$36,187	\$40,422	\$44,464	\$48,332
277800	\$20,927	\$30,952	\$36,234	\$40,474	\$44,521	\$48,395

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
278400	\$20,950	\$30,988	\$36,281	\$40,527	\$44,578	\$48,457
279000	\$20,972	\$31,025	\$36,327	\$40,579	\$44,636	\$48,519
279600	\$20,995	\$31,061	\$36,374	\$40,631	\$44,693	\$48,582
280200	\$21,017	\$31,098	\$36,421	\$40,683	\$44,750	\$48,644
280800	\$21,040	\$31,134	\$36,467	\$40,735	\$44,808	\$48,706
281400	\$21,062	\$31,171	\$36,514	\$40,787	\$44,865	\$48,769
282000	\$21,085	\$31,207	\$36,561	\$40,839	\$44,922	\$48,831
282600	\$21,108	\$31,244	\$36,607	\$40,891	\$44,980	\$48,893
283200	\$21,130	\$31,280	\$36,654	\$40,944	\$45,037	\$48,956
283800	\$21,153	\$31,317	\$36,701	\$40,996	\$45,094	\$49,018
284400	\$21,175	\$31,353	\$36,747	\$41,048	\$45,152	\$49,080
285000	\$21,198	\$31,390	\$36,794	\$41,100	\$45,209	\$49,143
285600	\$21,220	\$31,426	\$36,841	\$41,152	\$45,266	\$49,205
286200	\$21,243	\$31,463	\$36,887	\$41,204	\$45,324	\$49,267
286800	\$21,265	\$31,499	\$36,934	\$41,256	\$45,381	\$49,329
287400	\$21,288	\$31,536	\$36,981	\$41,308	\$45,438	\$49,392
288000	\$21,311	\$31,572	\$37,027	\$41,360	\$45,496	\$49,454
288600	\$21,333	\$31,609	\$37,074	\$41,413	\$45,553	\$49,516
289200	\$21,356	\$31,645	\$37,120	\$41,465	\$45,610	\$49,579
289800	\$21,378	\$31,682	\$37,167	\$41,517	\$45,668	\$49,641
290400	\$21,401	\$31,718	\$37,214	\$41,569	\$45,725	\$49,703
291000	\$21,423	\$31,755	\$37,260	\$41,621	\$45,782	\$49,766
291600	\$21,446	\$31,791	\$37,307	\$41,673	\$45,840	\$49,828
292200	\$21,469	\$31,828	\$37,354	\$41,725	\$45,897	\$49,890
292800	\$21,491	\$31,864	\$37,400	\$41,777	\$45,954	\$49,953
293400	\$21,514	\$31,901	\$37,447	\$41,829	\$46,012	\$50,015
294000	\$21,536	\$31,937	\$37,494	\$41,882	\$46,069	\$50,077
294600	\$21,559	\$31,974	\$37,540	\$41,934	\$46,126	\$50,140
295200	\$21,581	\$32,010	\$37,587	\$41,986	\$46,184	\$50,202
295800	\$21,604	\$32,046	\$37,634	\$42,038	\$46,241	\$50,264
296400	\$21,627	\$32,083	\$37,680	\$42,090	\$46,298	\$50,327
297000	\$21,649	\$32,119	\$37,727	\$42,142	\$46,356	\$50,389
297600	\$21,672	\$32,156	\$37,774	\$42,194	\$46,413	\$50,451
298200	\$21,694	\$32,192	\$37,820	\$42,246	\$46,470	\$50,513
298800	\$21,717	\$32,229	\$37,867	\$42,299	\$46,528	\$50,576
299400	\$21,739	\$32,265	\$37,914	\$42,351	\$46,585	\$50,638
300000	\$21,762	\$32,302	\$37,960	\$42,403	\$46,642	\$50,700

Appendix C: Draft Sole/Shared Parenting Worksheet

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

CHILD SUPPORT COMPUTATION WORKSHEET

Mother Name		Father Name	
County Name	Case Number	Order Number	Number of Children of the Order
See Child Support Guidelines Manual for more information about this worksheet. This manual can be found at www.ohio.gov by searching "JFS OXXXX".			
I. GROSS INCOME		MOTHER	FATHER
1.	Annual Gross Income		
2.	Annual amount of overtime, bonuses, and commissions		
	a. Year 3 (three years ago)		
	b. Year 2 (two years ago)		
	c. Year 1 (last calendar year)		
	d. Income from overtime, bonuses, and commissions (Enter the lower of the average of Line 2a plus Line 2b plus Line 2c, or Line 2c)		
3.	Calculation for Self-Employment Income		
	a. Gross receipts from business		
	b. Ordinary and necessary business expenses		
	c. 6.2% of adjusted gross income or actual marginal difference between actual rate paid and F.I.C.A rate		
	d. Adjusted annual gross income from self-employment (Line 3a minus Line 3b minus Line 3c)		
4.	Annual income from unemployment compensation		
5.	Annual income from workers' compensation, disability insurance, or social security disability/retirement benefits		
6.	Other annual income or potential income		
7.	Total annual gross income (add Lines 1, 2d, 3d, 4, 5 and 6)		
8.	Health insurance maximum (multiply Line 7 by 5% or .05)		
II. ADJUSTMENTS TO INCOME			
9.	Credit for other minor children not of this order. (Note: Line 9 is only completed if either parent has any children outside of this order. If neither parent has any children outside of this order enter "0" on Line 9f and proceed to Line 10) For each parent:		
	a. Enter the total number of children (including children of this order and other children)		
	b. Enter the number of children subject to this order		
	c. Line 9a minus Line 9b		
	d. Using the Basic Child Support Schedule, enter the amount from the corresponding cell <u>for each parent's total annual gross income</u> from Line 7 for the number of children in Line 9a		
	e. Divide the amount in Line 9d by the number in Line 9a		
	f. Multiply the amount from Line 9e by the number in Line 9c. This is the credit amount for other minor children for each parent. If the parent has other minor children and the amount is less than "960", enter "960"		
10.	Credit for parent(s) designated as health insurance obligor(s):		
	a. Enter the marginal health insurance amount. If neither parent has health insurance, enter "0" on Line 10a and Line 10d		
	b. Identify the health insurance obligor(s). Complete Line 10c and Line 10d for health insurance obligor(s)	<input type="checkbox"/>	<input type="checkbox"/>
	c. Enter "Yes" if the amount on Line 10a is lower than the amount on Line 8, or if the parent agrees to accept responsibility as a health insurance obligor when Line 10a is higher than Line 8	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	d. Enter the total out of pocket cost for health insurance premiums paid by the parent who will be ordered to provide coverage. This is the credit amount for health insurance premiums paid		
11.	Annual court ordered spousal support paid; if no spousal support is paid, enter "0"		
12.	Total adjustments to income (add Lines 9f, 10d and 11)		
13.	Adjusted annual gross income (Line 7 minus Line 12, if Line 12 results in a negative amount, enter "0")		

III. INCOME SHARES		MOTHER	FATHER
14.	Enter Line 13 for each parent		
15.	Using the Basic Child Support Schedule and the parent's individual income on Line 14, determine if the parent's obligation is located in the shaded area of the schedule. If the parent's obligation is in the shaded area of the schedule for the children of this order, check the box for Line 15	<input type="checkbox"/>	<input type="checkbox"/>
16.	Combined annual gross income (sum of Line 14)		
17.	Percentage of parent's income to combined annual adjusted gross income (Line 14 divided by Line 16 for each parent)		
IV. SUPPORT CALCULATION			
Basic Child Support Obligation			
18.	a. Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent's adjusted gross income on Line 14 for the number of children of this order. If either parent's Line 14 amount is less than lowest income amount on the Basic Schedule, enter "960"		
	b. Using the Basic Child Support Schedule, enter the amount from the corresponding cell for the parent's combined annual gross income on Line 16 for the number of children of this order		
	c. Multiply the amount in Line 18b by Line 17 for each parent. Enter the amount for each parent		
	d. Enter the lower of Line 18a or Line 18c for each parent		
Parenting Time Order			
19.	a. Enter "Yes" for any non-custodial parent granted parenting time under a court order	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
	b. If Line 19a is checked use the amount for that parent from Line 18d and multiply it by 10% or .10, and enter this amount. If Line 19a is blank enter "0"		
Derivative Benefit (Child's benefit on behalf of a parent)			
20.	Enter the annual amount of the non-means tested benefits received on behalf of the minor child(ren) of this order; if no benefit for the child(ren) of this order, enter "0"		
Child Care (If neither parent has out of pocket child care costs, enter "0" on Line 21g for each parent)			
21.	a. Annual child care expenses for children of this order (Less any subsidies)		
	b. Enter the eligible Federal and State tax credits (whether or not claimed)		
	c. Line 21a minus Line 21b. If calculation results in a negative amount, enter "0"		
	d. Child Care Maximum for children of this order (See Child Support Guideline Manual)		
	e. Enter the lower of: the combined amounts from Line 21c, or the amount on Line 21d		
	f. Multiply Line 21e by Line 17 for each parent. (If Line 15 is checked for the parent, use the lower percentage amount of either Line 17 or 50.00% to determine the parent's share) This is the annual child care costs for each parent		
	g. Line 21f minus Line 21c. If calculation results in a negative amount, enter "0"		
22.	Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21g). This is the annual child support obligation for each parent		
V. CASH MEDICAL			
Cash Medical Obligation for Children Subject to this Order			
23.	a. Annual combined cash medical support obligation (\$409 per number of child(ren) of this order)		
	b. Multiply Line 23a by Line 17 for each parent. This is the annual cash medical obligation for each parent		
VI. RECOMMENDED MONTHLY ORDERS FOR DECREE			
Round the dollar amounts in Line 24 through Line 27 to the nearest whole dollar		MOTHER'S OBLIGATION	FATHER'S OBLIGATION
24.	CHILD SUPPORT AMOUNT (Line 22, divided by 12)		
25.	CASH MEDICAL SUPPORT AMOUNT (Line 23b, divided by 12)		
This Line is only completed if the courts order a deviation. If no deviation is ordered skip Line 26. (See section 3119.23, 3119.231 and 3119.24 of the Revised Code)			
26.	a. For 3119.23 factors (Enter the monthly amount)		
	b. For 3119.231 extended parenting time (Enter the monthly amount) <input type="checkbox"/> May Consider <input type="checkbox"/> Shall Consider		
27.	Enter ONLY the total monthly obligation for the parent ordered to pay support (Add Line 24 and Line 25 and subtract Line 26)		

Appendix D: Draft Ohio Child Support Guidelines Manual

Child Support Guideline Manual

For Ohio Courts and Agencies

Effective as of TBD

DRAFT

This document is a working draft for use with a draft basic Schedule of obligations and associated draft guidelines Worksheets. These proposals are not current law or policy for the calculation of child support obligations in Ohio as of the date of this document (on or about June 16, 2016).

JFS OXXXX (eff TBD)

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Introduction

Welcome to Ohio's Manual for calculating child support using the JFS 07768, "Child Support Computation Worksheet" (eff TBD) and the JFS 07769, "Child Support Split Parenting Computation Worksheet" (eff TBD). This Manual will guide you through the use of these Worksheets and provide detailed Line-by-Line instructions. There are five main sections in this Manual.

- Ohio Child Support Guidelines Tools
 - Provides a high level description of the Basic Child Support Schedule and Child Support Guidelines Worksheets.
- Child Support Worksheet Overview
 - Provides a section by section overview of Worksheet components.
- Worksheet Line-by-Line Instructions
 - Provides detailed instructions for each Line, and explains how the calculations (if required) are performed. If you are required to gather information from another Line or source this section will provide you with the necessary guidance.
- Split Parenting Worksheet Line-By-Line Instructions
 - Provides detailed instructions for use of the Split Parenting Worksheet when each parent is the custodial parent of a child of the order in their home. This section provides Line-by-Line information for Lines 18 through 28 for the split parenting Worksheet (lines 1 through 17 are the same as those found on the main Worksheet). If you are required to gather information from another Line or source this section will provide you with the necessary guidance for the split parenting Worksheet.
- Definitions
 - This section will provide definitions from the Ohio Revised Code that are used throughout this document.

Additional Information:

For calculations, take any dollar amounts or percentages out to two decimal places and round to the second decimal place, unless told otherwise per the worksheet(s) instructions.

- Examples:
 - Dollar amounts
 - If a party's income is \$25,000.436, the amount entered should be \$25,000.44
 - Percentages
 - If a party's percentage is 37.424%, the amount entered should be 37.42%

Ohio Child Support Guidelines Tools

Child support awards in the State of Ohio are calculated using two tools: the JFS OXXXX, "Basic Child Support Schedule" ("Schedule") and either the JFS 07768, "Sole Residential Parent or Shared Parenting Orders" ("Worksheet") or the JFS 07769, "Split Parental Rights and Responsibilities" ("Split Worksheet"). Use of these tools is supported by a third tool, the JFS OXXXX, "Child Support Guideline Manual" ("Manual") that you are reading now.

The Schedule is a grid containing annual income information along the left column, followed by six columns representing the number of children subject to the order. The Schedule is required to be used in all courts and child support enforcement agencies in Ohio.

- Income in the Schedule is listed in \$600 increments. If the exact income amount is not found in the income column, the income amount that is closest would be used to determine the child support obligation.
- Obligation amounts contained in the six right-side columns are derived using the Betson-Rothbarth child rearing expenditure methodology which bases expenditure data on the latest figures from the Consumer Expenditure Survey conducted by the Bureau of Labor Statistics, United States Department of Labor.

The Worksheet is a JFS form that, like the Schedule, is required to be used in all courts and agencies in Ohio for the calculation of child support awards. The Worksheet gathers information about the parents and guides them, their attorney, the child support enforcement agency, or the court, through the calculation process. Much like a tax form, the Worksheet establishes the parent's income, credits, and other adjustments. The support calculation will typically result in child support and cash medical support obligations for each parent, and indicates which parent is the "obligor" (the person who pays a monthly obligation) and which is the "obligee" (the person who receives a monthly obligation). However, the Worksheet is designed to provide a calculation of support for a wide variety of circumstances, including those where both parents are paying support to a third person (e.g., a caretaker relative or agency). This Manual provides detailed instructions for completion of the Worksheet.

There is one alternative version to the Worksheet. It is called a Split Worksheet and it is used to calculate child support in one specific scenario – where the parents have at least two children and at least one child lives full time with each parent. This Manual also provides instructions for completion of the Split Worksheet.

Ohio uses an "income shares model" to determine child support obligations. In this model, both parents' income and other information are used to develop support obligations that represent the combined resources available for the support of their children. The Schedule amount of support is typically allocated between the parents according to their share of the total income of both parents; however, a "self-sufficiency reserve" area of the Schedule is used in the calculation of support for parents with lower annual income amounts. The Worksheet is used to derive the obligation of each parent for the support of their child or children.

Child Support Worksheet Overview

The unnumbered section at the top of the Worksheet seeks identifying information regarding the parties, the case number, the county, etc.

Gross Income

Lines 1 – 7

Information about the parents' income needs to be entered on these Lines.

Income most commonly includes gross annual salary and wages, but can also include earnings and income from (almost) any source.

Line 8

The calculation on this Line will determine the maximum amount that a parent would be required to pay for health insurance premiums based on each parent's gross income.

Adjustments to Income

Lines 9 – 13

This section will contain information related to each parent to allow for adjustments to their gross income.

Adjustments in this section include:

- Adjustments for other minor child(ren) not of this order
 - Any minor biological or adopted children that a parent is legally responsible for, even if that child does not reside in their home.
- Total out of pocket health insurance costs
- Annual court ordered spousal support paid

Income Shares

Lines 14 - 17

This section will use the parents combined total gross income and determine the percentage of income for each parent.

In determining the child support obligation the combined obligation amount is used on the Worksheet, where each parent's pro-rata share of the combined obligation is calculated, leaving the order amount to be paid by each parent.

Support Calculations

Lines 18 – 22

This section will be used to calculate the annual support obligation beginning with the obligation from the basic child support Schedule. Depending on the parents income the Worksheet will determine whether to use the parents' individual income or their share of the combined income for both parents. This allows for a self-sufficiency reserve for low income parents. Upon determining the basic child support obligation the following additional adjustments will be considered:

- Parenting Time Order Adjustments
 - This is an adjustment for any non-custodial parent that has a court order to receive parenting time with their child.
- Derivative Benefits

- A derivative benefit is defined as, when on behalf of a minor child(ren) a social security disability benefit payment(s) is received as the result of the obligor's disability.
- Child Care Costs
 - Child care costs will be entered in this section to determine the annual child care expense and each parent's share of the expense. Actual child care costs will be compared to a child care maximum to determine the amount of each parent's responsibility for child care. The child care maximum is a pre-determined cap on allowable child care costs based on the most recent Child Care Market Rate Survey by the Office of Children and Families. Child care costs are only for work related child care costs.

Cash Medical

Line 23

A cash medical support order will be set from the cash medical schedule for reimbursement of ordinary medical expenses. This obligation will remain a charging obligation at all times. Extraordinary medical expenses are any medical expenses that exceed the cash medical obligation of \$409 per child per year.

Recommended Monthly Orders for Decree

Lines 24-27

This section breaks down the obligations into the monthly ordered amounts for child support and cash medical for both parents that will be used in the recommended order for child support. This section also contains information regarding a deviation if it is applicable. The deviation section will be used by the court when the parents request a deviation of the child support order and the courts grant the request. Additional sheets will be attached that specify the deviation that is granted by the courts. The child support enforcement agency (CSEA) cannot deviate from the child support guideline amounts but they can use these lines to allow for a deviation that has been granted by the courts when the deviation factors have not changed.

The split parenting Worksheet goes through Line 28 but the standard Worksheet ends at Line 27.

Worksheet Line-by-Line Instructions

General Instructions

In Ohio, when a court or (CSEA) calculates the amount of child support to be paid, the court or agency is required to use the JFS 07768 for sole or shared parenting cases, or the JFS 07769 for split parenting cases. These Worksheets share the same instructions for lines 1-17. There are separate instructions for Lines 18 to the end, for the Sole/Shared Worksheet and Split Worksheet.

For calculations, take any dollar amounts or percentages out to two decimal places and round to the second decimal place, unless told otherwise per the worksheet(s) instructions.

- Examples:
 - Dollar amounts
 - If a party's income is \$25,000.436, the amount entered should be \$25,000.44
 - Percentages
 - If a party's percentage is 37.424%, the amount entered should be 37.42%

At the top of each form the following case specific information should be provided:

- Mother's name,
- Father's name,
- County name,
- Case number,
- Order number, and
- Number of children on the order.

I. Gross Income

This section of the Worksheet and Split Worksheet is used to gather income information for both parents.

See the Definitions section of this Manual for information on income.

Line 1

Annual Gross Income

INSTRUCTIONS: Enter the amount of Annual Gross Income for the individual for the year.

Additional Information:

- The year can be defined as a calendar year, the twelve months preceding the calculation, or other twelve month period supported by documentation of income amounts.
- When determined appropriate by the court or agency, the amount entered can be based on average annual gross income from employment over a reasonable period of years (excluding overtime, bonuses, self-employment income, or commissions as documented below).
- Documentation of income may include, but is not limited to, federal tax returns; W-2 statements; pay stubs and 1099 forms.

Line 2

Annual amount of overtime, bonuses, and commissions

INSTRUCTIONS: Enter overtime, bonuses and commissions income information on Lines 2a through 2d.

Additional Information:

- Earnings from overtime, bonuses and commissions are calculated using income information from the preceding three calendar years, excluding the current year. The average of the last three years will be compared with the last year and the lesser amount will be used in the calculation.

- If there exists a reasonable expectation that the total earnings from overtime and/or bonuses during the current calendar year will meet or exceed the amount that is the lower of the average of the three years or the last year amount, an imputed amount can be entered.
- If, however, there exists a reasonable expectation that the total earnings from overtime/bonuses during the current calendar year will be less than the lower of the average of the three years or the last year amount, include only the amount reasonably expected to be earned this year.

Line 2a

Year 3 (three years ago)

INSTRUCTIONS: Enter the amount of overtime, bonus, and commissions for three years ago.

Line 2b

Year 2 (two years ago)

INSTRUCTIONS: Enter the amount of overtime, bonus, and commissions for two years ago.

Line 2c

Year 1 (last calendar year)

INSTRUCTIONS: Enter the amount of overtime, bonus, and commissions for last calendar year.

Line 2d

Income from overtime, bonuses, and commissions (Enter the lower of the average of Line 2a plus Line 2b plus Line 2c, or Line 2c)

INSTRUCTIONS: Enter the average of the three years or the year 1 amount, whichever is less.

Line 3

Calculation for Self-Employment Income

INSTRUCTIONS: For Line 3a through Line 3d enter the amount of annual self-employment income and expenses for any parent that is self-employed.

Additional Information:

- Self-employed income is determined by reviewing income and expenses; possible sources of self-employment income used in Lines 3a through 3d include, but are not limited to;
 - Schedule C (Profit or Loss from Business)
 - Schedule C-EZ (must be accompanied with the individuals tax form 1040)
 - Schedule SE (Self-Employment Tax)
 - Form 8829 (Expenses for Business Use of Your Home)
 - Form 4562 (Depreciation and Amortization)
 - Form 1099 (Miscellaneous Income)
 - Business financial statement

Line 3a

Gross receipts from business

INSTRUCTIONS: Enter the amount of gross receipts from self-employment income.

Line 3b

Ordinary and necessary business expenses

INSTRUCTIONS: Enter the amount of the ordinary and necessary business expenses for the parent.

Line 3c

6.2% of the adjusted gross income or actual marginal difference between the actual rate paid and F.I.C.A. rate

INSTRUCTIONS: Enter 6.2% of the adjusted gross income or actual marginal difference between the actual rate paid and Federal Insurance Contributions Act (F.I.C.A) rate.

Line 3d

Adjusted annual gross income from self-employment (Line 3a minus Line 3b minus Line 3c)

INSTRUCTIONS: Subtract Line 3b and/or 3c from Line 3a and enter amount in Line 3d.

Line 4

Annual income from unemployment compensation

INSTRUCTIONS: Enter the amount of income from unemployment compensation.

Additional Information:

- Unemployment compensation is temporary income paid to an individual due to lack of employment. The total amount awarded is based on the qualifying weeks the individual worked for an employer.
- Documentation may include, but is not limited to, unemployment compensation benefit award letter; IRS-1099.

Line 5

Annual income from workers' compensation, disability insurance, or social security disability/retirement benefits

INSTRUCTIONS: Enter the amount of the workers' compensation, disability insurance, or social security disability/retirement benefit.

Line 6

Other annual income or potential income

INSTRUCTIONS: Enter the amount of other annual income for the parent.

Additional Information:

- Sources may include but are not limited to; income from interest and dividends (whether or not taxable); secondary income source from an additional employer; spousal support; potential income.
- Child Support and means tested benefits are not counted as income.
- Refer to "gross income" in the definition section of this manual for further information.

Line 7

Total annual gross income (add Lines 1, 2d, 3d, 4, 5 and 6)

INSTRUCTIONS: Add Lines 1, 2d, 3d, 4, 5 and 6 and enter the amount in Line 7 for the total annual gross income for each individual.

Line 8

Health insurance maximum (multiply Line 7 by 5% or .05)

INSTRUCTIONS: Multiply Line 7 by 5% or .05; this will give you the health insurance maximum for each parent.

Additional Information:

- A parent will not be required to provide health insurance for the child(ren) of this order if the marginal cost of health insurance exceeds the health insurance maximum. If the marginal health insurance cost exceeds the health insurance maximum and the parent chooses to still provide the coverage they will be ordered to be the health insurance obligor.

- The marginal cost is the contributing cost of private family health insurance, minus the contributing cost of private single health insurance, divided by the total number of dependents covered by the plan, including the children subject of the support order, times the number of children subject of the support order.

II. Adjustments to Income

Line 9

Credit for other minor children not of this order. (Note: Line 9 is only completed if either parent has any children outside of this order. If neither parent has any children outside of this order enter "0" on Line 9f and proceed to Line 10 for each parent:

INSTRUCTIONS: Provide the information requested on Lines 9a through 9f. This will guide you through a determination of the amount of credit for other children that each parent is legally responsible for, but who are not the children subject to this order.

Additional Information:

- This includes biological or adopted children in the parent's home or outside the home that the parent has legal responsibility for. This does not include step children.

Line 9a

Enter the total number of children (including children of this order and other children)

INSTRUCTIONS: Enter the total number of all biological or adopted minor child(ren) for each parent.

Line 9b

Enter the number of children subject to this order

INSTRUCTIONS: Enter the number of children subject to this child support order.

Line 9c

Line 9a minus Line 9b

INSTRUCTIONS: Subtract Line 9b from Line 9a to determine the number of children not subject to this child support order for each parent.

Line 9d

Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent's total annual gross income from Line 7 for the number of children in Line 9a

INSTRUCTIONS: Using each parents' individual incomes on Line 7 determine the child support obligation for the total number of children they are legally responsible for in Line 9a by using the JFS OXXXX, "Basic Child Support Schedule".

Additional Information:

- From the above total amount of children, you will need to find the row in the JFS OXXXX (Schedule) that corresponds to the individual gross income of the parent.
 - For the row identified, find the column reflecting the total number of children for that parent as indicated on Line 9a (including the children who are subject to the order plus other children).
- The JFS OXXXX (Schedule) only provides obligation amounts for six children. If a parent has more than six children use the multiplier below to determine the amount of support on the basic Schedule for that number of children. These multipliers should not be used in circumstances where the obligation amount for the sixth child falls in the shaded self-sufficiency adjustment. Instead, that obligation amount should be used for any number of children.

Number of Children	Multiplier Using 3-Child Amount as Base
7 Children	1.440 X 3-child amount
8 Children	1.540 X 3-child amount
9 Children	1.638 X 3-child amount
10 Children	1.734 X 3-child amount
11 Children	1.827 X 3-child amount
12 Children	1.919 X 3-child amount
13 Children	2.008 X 3-child amount
14 Children	2.096 X 3-child amount
15 Children	2.182 X 3-child amount

For further information, see the description on the last page of this manual for ***Obligation Multipliers for Seven or More Children.***

- Pursuant to section 3119.022 of the Ohio Revised Code when the amount of child support is between two amounts set forth in the first column of the JFS OXXXX (Schedule), the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual gross income.

Line 9e

Divide the amount in Line 9d by the number in Line 9a

INSTRUCTIONS: Divide the total amount of child support from the JFS OXXXX (Schedule) entered in Line 9d by the total number of children in Line 9a. This will establish the credit amount for each child the parent is legally responsible for.

Line 9f

Multiply the amount from Line 9e by the number in Line 9c. This is the credit amount for other minor children for each parent. If the parent has other minor children and the amount is less than “960”, enter “960”

INSTRUCTIONS: Multiply the amount of the credit for each child in Line 9e by the number of other children in Line 9c. This is the total amount of credit the parent will receive for all children not subject to this order. If this amount is less than \$960, enter \$960 as this is the minimum credit when the parent has legal responsibility for other children.

Line 10

Credit for parent(s) designated as health insurance obligor(s):

INSTRUCTIONS: The health insurance obligor is the parent or parents that are required by the court or by the (CSEA) to provide health insurance coverage pursuant to section 3119.30 of the Ohio Revised Code.

If no insurance is available to either parent, the custodial parent will be presumed to be the health insurance obligor.

Line 10 determines whether coverage is available at a reasonable cost. If the cost is reasonable Line 10 establishes the amount of a credit for the individual providing the health insurance.

To determine if the health insurance is reasonable in cost, take the cost of private family health insurance, minus the cost of private single health insurance and if the difference does not exceed 5% of the parent’s gross income, then it is determined to be reasonable, per ORC 3119.29.

Line 10a

Enter the marginal out of pocket health insurance amount. If neither parent has health insurance, enter “0” on Line 10a and Line 10d

INSTRUCTIONS: Enter the cost to cover the child(ren) of this order for the health insurance obligor.

Additional Information:

- The marginal cost is the contributing cost of private family health insurance, minus the contributing cost of private single health insurance, divided by the total number of dependents covered by the plan, including the children subject of the support order, times the number of children subject of the support order.
- This information should come from the parent providing the health insurance and be reflected either by a deduction on a pay stub, or other documentation provided by the employer or health plan administrator to show they have obtained the health insurance and amount paid.

Line 10b

Identify the health insurance obligor(s). Complete Line 10c and Line 10d for health insurance obligor(s)

INSTRUCTIONS: Mark the box in the column for either the mother, father or both to indicate which parent(s) will be the health insurance obligor.

Additional Information:

- The health insurance obligor will be presumed to be the custodial parent unless the non-custodial parent proves to have reasonable and stable insurance coverage.
- Reasonable and stable insurance coverage means that the non-custodial parent has insurance available through an employer or income source and insurance has been available for at least 6 months.
- Refer to Line 10 in this manual for “reasonable cost” for health insurance.

Line 10c

Enter “Yes” if the amount on Line 10a is lower than the amount on Line 8, or if the parent agrees to accept responsibility as a health insurance obligor when Line 10a is higher than Line 8

INSTRUCTIONS: Mark the box in the column to indicate “Yes” if the insurance is lower than the health insurance maximum on Line 8 or if the parent agrees to provide coverage even when the amount exceeds the health insurance maximum. This line only needs to be completed for the health insurance obligor.

Line 10d

Enter the total out of pocket cost for health insurance premiums paid by the parent who will be ordered to provide coverage. This is the credit amount for health insurance premiums paid

INSTRUCTIONS: Enter the total out of pocket cost for health insurance coverage that is provided by the health insurance obligor.

Additional Information:

- This information should come from the health insurance obligor and be reflected either by a deduction on a pay stub, or some other form provided by the employer or health plan administrator to show they have obtained the health insurance and amount paid.

Line 11

Annual court ordered spousal support paid; if no spousal support is paid, enter “0”

INSTRUCTIONS: Enter the amount of spousal support paid by a parent.

Additional Information:

- Sources of verification of spousal support paid and received may include, but not limited to: pay record from a (CSEA); bank statement.

Line 12

Total adjustments to income (add Line 9f, 10d and 11)

INSTRUCTIONS: Add Lines 9f, 10d and 11; this is the total of the adjustments to income for each parent.

Line 13

Adjusted annual gross income (Line 7 minus Line 12; if Line 12 results in a negative amount, enter "0")

INSTRUCTIONS: Subtract Line 7 from Line 12; this is the adjusted annual gross income for each parent.

Additional Information:

- If Line 12 results in a negative amount enter "0" for Line 12.

III. Income Shares

Line 14

Enter Line 13 for each parent

INSTRUCTIONS: Bring the amounts from the bottom of page one on Line 13 over to the top of page two for Line 14. This Line is simply to bring the adjusted income amounts to page two of the guidelines.

Line 15

Using the Basic Child Support Schedule and the parent's individual income on Line 14, determine if the parent's obligation is located in the shaded area of the Schedule. If the parent's obligation is in the shaded area of the Schedule for the children of this order, check the box for Line 15

INSTRUCTIONS: Use the JFS OXXXX (Schedule) located in Ohio Administrative Code section XXXX.XX to determine if a parent's income is located in the shaded area on the Schedule for the children of this order. If a parent's income is in the shaded area check the box for that parent.

Line 16

Combined annual gross income (sum of Line 14)

INSTRUCTIONS: Add together the amounts on Line 14 for both parents; this will give you the total combined annual income for both parents. This amount will be used to determine the combined child support obligation for both parents.

Line 17

Percentage of parent's income to combined annual adjusted gross income (Line 14 divided by Line 16 for each parent)

INSTRUCTIONS: Divide Line 14 for each party by Line 16 to determine the income share of each parent.

Sole/Shared Parenting Worksheet Line-by-Line Instructions

NOTE: If using the Split Parenting Computation Worksheet proceed to the Split Parenting Instructions in this Manual for Line-by-Line instructions on page (ENTER PAGE NUMBER).

IV. Support Calculation

Line 18

Basic Child Support Obligation

INSTRUCTIONS: For Lines 18a through 18d you will use the basic child support Schedule to determine the basic obligation amount for each parent.

Line 18a

Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent's adjusted gross income on Line 14 for the number of children of this order. If either parent's Line 14 amount is less than the lowest income amount on the Basic Schedule, enter "960"

INSTRUCTIONS: For each parent use the amounts listed on Line 14 for the number of children of this order and find the corresponding cell on the JFS OXXXX (Schedule). This is the amount of child support based on the parent's individual income only.

Additional Information:

- When the amount of child support is between two amounts set forth in the first column of the JFS OXXXX (Schedule), the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual gross income.

Line 18b

Using the Basic Child Support Schedule, enter the amount from the corresponding cell for the parent's combined annual gross income on Line 16 for the number of children of this order

INSTRUCTIONS: Use the combined income for both parents from Line 16; find the corresponding cell on the JFS OXXXX (Schedule) for the number of children of this order. This is the amount of child support for both parents based on the parent's combined income.

Additional Information:

- When the amount of child support is between two amounts set forth in the first column of the JFS OXXXX (Schedule), the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual gross income.

Line 18c

Multiply the amount in Line 18b by Line 17 for each parent. Enter the amount for each parent

INSTRUCTIONS: For each parent multiply the combined obligation amount listed on Line 18b by the income share percentage from Line 17. This will determine each parent's obligation based on income shares.

Line 18d

Enter the lower of Line 18a or Line 18c for each parent

INSTRUCTIONS: For each parent, enter the lower amount from Line 18a or Line 18c. This is the basic annual obligation amount for each parent.

Line 19

Parenting Time Order

INSTRUCTIONS: Line 19 is to allow for a credit for parents that have a parenting time order through the court. Any parent with an order to receive parenting time will receive this standard credit. If the parties require a different adjustment for extended parenting time they must request a deviation. Only the courts can deviate from the guidelines.

Additional Information:

- A parenting time order is an order for parenting time that is ordered by the court. This credit is for the parent that is granted parenting time by the court.
- If the child is residing with someone other than the parent, either or both parents may have a parenting time order through the court and both parents could receive this credit.

Line 19a

Enter “Yes” for any non-custodial parent granted parenting time under a court order

INSTRUCTIONS: Mark “Yes” for the non-custodial parent that has an order through the court to receive parenting time.

Line 19b

If Line 19a is checked use the amount for that parent from Line 18d and multiply it by 10% or .10, enter this amount. If Line 19a is blank enter “0”

INSTRUCTIONS: For any non-custodial parent with an order to receive parenting time, multiply Line 18d by .10 to determine the credit they will receive for standard parenting time. If the non-custodial parent has extended parenting times they will receive the standard credit and then the non-custodial parent would need to ask the court to address the extended parenting time through a deviation per ORC 3119.231.

Line 20

Derivative Benefit (Child's benefit on behalf of a parent)

Enter the annual amount of the non-means tested benefits received on behalf of the minor child(ren) of this order; if no benefit for the child(ren) of this order, enter “0”

INSTRUCTIONS: Enter the amount of the benefit from the social security award letter; if no award amounts enter "0".

Additional Information:

- A derivative benefit is defined as, when on behalf of a minor child(ren) a social security disability benefit payment(s) is received as the result of the obligor's disability.
- If the child's benefits derive from the non-custodial parent, the amount of the benefits are subtracted from the obligation, therefore the order is set based on the remaining obligation. As a general rule, no derivative benefits are available under a Supplement Security Income award (S.S.I.). Derivative benefits are available to dependent children from a Social Security Disability Insurance (S.S.D.I.) or Social Security Retirement or Death award (S.S.A.).

Line 21

Child Care (If neither parent has out of pocket child care costs, enter “0” on Line 21g for each parent)

INSTRUCTIONS: Lines 21a through 21g will determine the amount paid for child care for the child(ren) of this order. If either parent has out of pocket child care costs, you will be required to figure out the annual child care cost for each parent based on the documentation provided. If neither parent has out of pocket child care costs, enter "0" on Line 21g and proceed to Line 22.

Additional Information:

- Subsidies and reimbursements received by the parent paying for the child care are not to be included. These Lines represent out of pocket costs only.
- All Federal and State tax deductions available will apply (whether or not the parent paying the child care actually claims the deduction).
- Child care credit is for work related child care only.
- There is a 13 year old age limit for this credit to be given on the Worksheet. This will be rebuttable for circumstances such as disabled children.

Line 21a

Annual child care expenses for children of this order (Less any subsidies)

INSTRUCTIONS: Enter the amount each parent pays annually for child care cost for children of this order only.

Additional Instructions

- If a parent does not pay any annual child care expenses, enter "0" for this line.

Line 21b

Enter the eligible Federal and State tax credits (whether or not claimed)

INSTRUCTIONS:

Additional Information:

- If you entered "0" for Line 21a, you are to enter "0" on this line as well.
- All Federal and State tax deductions available for the child(ren) of this order will apply (whether or not the parent paying the child care actually claims the deduction).
- For calculating the amount of credit to apply to Line 21b, you will use the maximum credit amount allowed based on the IRS 2441 (\$3,000 for one child, \$6,000 for two or more children). For the parent paying a child care expense, take their total annual gross income from Line 7 and find the corresponding decimal amount in both the Federal Tax Table and State Tax Table. Take the tax credit maximum amount for the children of the order and multiply it by the decimal from each table, if applicable. Add the amounts together to get the amount that should be listed on Line 21b.
 - Example
 - 1 child, income for parent \$38,000
 - Federal Tax Table
 - $\$3,000 * 0.23 = \690
 - State Tax Table
 - $\$3,000 * 0.25 = \750
 - $\$690$ (Federal Tax Table) + $\$750$ (State Tax Table) = $\$1,440$
 - The credit that would be applied to Line 21b is $\$1,440$
- IRS 2441
 - Eligible Federal Tax Credit maximum is based on the number of children of this order for each parent that pays annually for child care cost
 - 1 Child - \$3000 maximum credit allowed
 - 2 or more Children - \$6000 maximum credit allowed

o Federal Tax Table

If Line 7 is over	If Line 7 is not over	Decimal amount is
\$0	\$15,000	0.35
\$15,000	\$17,000	0.34
\$17,000	\$19,000	0.33
\$19,000	\$21,000	0.32
\$21,000	\$23,000	0.31
\$23,000	\$25,000	0.30
\$25,000	\$27,000	0.29
\$27,000	\$29,000	0.28
\$29,000	\$31,000	0.27
\$31,000	\$33,000	0.26
\$33,000	\$35,000	0.25
\$35,000	\$37,000	0.24
\$37,000	\$39,000	0.23
\$39,000	\$41,000	0.22
\$41,000	\$43,000	0.21
\$43,000	\$300,000	0.20

o State Tax Table

If Line 7 is over	If Line 7 is not over	Percentage
\$0	\$20,000	1.00
\$20,000	\$40,000	0.25
\$40,000	\$300,000	0.00

Line 21c

Line 21a minus Line 21b. If calculation results in a negative amount, enter "0"

Instructions: Subtract any eligible tax credits from the child care paid to determine the adjusted child care expenses.

Additional Information

- If this amount results in a negative number, enter "0" for this line.

Line 21d

Child Care Maximum for children of this order (See Child Support Guideline Manual)

INSTRUCTIONS: Use the following table to determine the maximum allowed amount of child care costs for the purposes of child support:

Age	Annual Amount
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600

School-age - 6 years old through 12 years old	\$7,290
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NOTE: Information used comes from the 2014 Child Care Market Rate Survey. (February 26, 2015)

Additional Information:

- If you have multiple children within the family that are receiving child care, add the amount for the age of each child to determine the total cost of the child care for the family.

Line 21e

Enter the lower of: the combined amounts from Line 21c, or the amount on Line 21d

INSTRUCTIONS: Enter the lesser of either the combined amounts on Line 21c, or the maximum allowable cost from Line 21d.

Line 21f

Multiply Line 21e by Line 17 for each parent. (If Line 15 is checked for the parent, use the lower percentage amount of either Line 17 or 50.00% to determine the parent's share) This is the annual child care costs for each parent

INSTRUCTIONS: Multiply Line 21e by Line 17 for each parent; this will give you the annual allowable costs for child care that each parent is responsible for based on the income shares of the parents. For a parent that has Line 15 checked, you will enter in the lower percentage amount of either Line 17 or 50.00% to determine the parent's share.

Line 21g

Line 21f minus Line 21c. If calculation results in a negative amount, enter "0"

INSTRUCTIONS: Take the amount in Line 21f and subtract the amount in Line 21c. If this results in a negative amount, enter "0". This removes the actual child care cost that the party is already paying out of pocket for the children of this order, from their income share on Line 21f.

Line 22

Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21g). This is the annual child support obligation for each parent

INSTRUCTIONS: Take the child support obligation on Line 18d and subtract the credits for the parenting time order and derivative benefit amounts on Line 19b and Line 20. Then add that amount to the child care obligation amount on Line 21g. This is the adjusted annual child support obligation.

V. Cash Medical

Line 23

Cash Medical Obligation for Children Subject to this Order

INSTRUCTIONS: Each parent will be responsible for a cash medical obligation that will cover ordinary medical expenses for the child(ren) of the order. The annual cash medical amount is \$409 per child for each child of the order. Any medical expenses over \$409 per year will be considered extraordinary medical expenses.

Line 23a

Annual combined cash medical support obligation (\$409 per child, for the children subject to this order)

INSTRUCTIONS: Use the following table to determine the cash medical obligation for the number of children of the order:

1 Child	\$409
---------	-------

2 Children	\$818
3 Children	\$1,227
4 Children	\$1,636
5 Children	\$2,045
6 Children	\$2,454

Additional Information:

- If there are more than six children on the order, add an additional \$409 for each child thereafter.

Line 23b

Multiply Line 23a by Line 17 for each parent. This is the annual cash medical obligation for each parent

INSTRUCTIONS: Take the amount from Line 23a and multiply it by the percentage of each parent’s income found on Line 17. This amount is each parent’s responsibility of the cash medical order.

VI. Recommended Monthly Orders For Decree

Round the dollar amounts in Line 24 through Line 27 to the nearest whole dollar.

Line 24

CHILD SUPPORT AMOUNT (Line 22, divided by 12)

INSTRUCTIONS: Use the child support obligation for each parent from Line 22 and divide those amounts by 12 to determine the monthly child support amount.

Line 25

CASH MEDICAL SUPPORT AMOUNT (Line 23b, divided by 12)

INSTRUCTIONS: Use the cash medical obligation for each parent on Line 23b and divide those amounts by 12 to determine the monthly cash medical support amount.

Line 26

This Line is only completed if the courts order a deviation. If no deviation is ordered skip Line 26. (See section 3119.23, 3119.231 and 3119.24 of the Revised Code)

Current Ohio Revised Code 3119.23 factors to be considered in granting a deviation

If an Extended Parenting Time Order exists, the corresponding deviation is entered here.

- For this section, the court may consider any of the following factors in determining whether to grant a deviation pursuant to section [3119.22](#) of the Revised Code:
 - Special and unusual needs of the children;
 - Other court-ordered payments;
 - Extended parenting time or extraordinary costs associated with parenting time, includes but is not limited to needs arising from the physical and psychological conditions of the child(ren);
 - The financial resources and the earning ability of the child;
 - The relative financial resources, including but not limited to disparity in income between parties or households;
 - Benefits that either parent receives from remarriage or sharing living expenses with another person;
 - The amount of federal, state, and local taxes actually paid or estimated to be paid by a parent or both of the parents;

- Significant in-kind contributions from a parent, including, but not limited to, direct payment for lessons, sports equipment, schooling, or clothing;
- The standard of living and circumstances of each parent and the standard of living the child would have enjoyed had the marriage continued or had the parents been married;
- The need and capacity of the child for an education and the educational opportunities that would have been available to the child had the circumstances requiring a court order for support not arisen;
- The responsibility of each parent for the support of others, including but not limited to child(ren) with disabilities who are not the subject of the order;
- Postsecondary education expenses paid for by a parent for his or her child(ren) whether emancipated or not;
- The costs incurred or reasonably anticipated to be incurred by the parents in compliance with court-ordered reunification efforts in abuse, neglect or dependency cases;
- Any other relevant factor.

If the court grants a deviation based on division "Any other relevant factor" of this section, it shall specifically state in the order the facts that are the basis for the deviation.

Line 26a

For 3119.23 factors (Enter the monthly amount)

INSTRUCTIONS: The CSEA cannot deviate from the guidelines. This can only be done by the courts. If the courts deviate from the guidelines, the CSEA can use the same deviation, but the parties would need to ask the courts if there is a change in the deviation factors.

Line 26b

For 3119.231 extended parenting time (Enter the monthly amount)

May Consider Shall Consider

INSTRUCTIONS: Enter the amount that the courts determine should be deviated from the guidelines on Line 26b.

Line 27

Enter ONLY the total monthly obligation for the parent ordered to pay support (Add Line 24 and Line 25 and subtract Line 26)

INSTRUCTIONS: For the parent ordered to pay support only, add Line 24 and Line 25 to get the monthly obligation. The support order amount includes both child support and cash medical support. If there is a deviation amount on Line 26, subtract this amount to determine the total monthly obligation for the parent that will be ordered to pay support.

Split Parenting Worksheet Line-by-Line Instructions

The JFS OXXX1 will be used for split parenting. On this Worksheet, Lines 1-17 are the same as the Standard Child Support Worksheet (JFS OXXX1) and the same Line-by-Line instructions found in this Manual can be used. The split parenting Worksheet is divided with four enterable columns starting on Line 18. The first two columns will be used to calculate support for the children of this order in the mother's custody; the last two columns will be used to calculate support for the children in the father's custody. The calculations for each custodial's household will be completed through Line 23 to determine the child support obligation and cash medical obligation for each parent for the children not in their household. These amounts will then be carried to Line 24 and 25, where the determination will be made as to which parent has the higher obligation and should be established as the child support obligor. The same calculation process that was completed to determine the child support amount will be done to determine the cash medical amount. The parent that is established as the child support obligor will also be the cash medical obligor.

For calculations, take any dollar amounts or percentages out to two decimal places, unless told otherwise per the worksheet(s) instructions.

IV. Support Calculation

In this section, enter the number of children that reside with the mother and the number of children that reside with the father. This section of the Split Parenting Worksheet contains separate columns to preform calculations for children in each household. There are four columns to enter calculations; the first two columns are calculations for children that are in the mother's household and the last two columns are for children in the father's household.

Line 18

Basic Child Support Obligation

INSTRUCTIONS: For Lines 18a through 18d you will use the JFS OXXXX (Schedule) to determine the amount of child support each parent should be responsible for according to the percentage of their income for the children in each parent's household.

Line 18a

Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent's adjusted gross income on Line 14 for the number of children with each parent. If either parent's Line 14 amount is less than the lowest income amount on the Basic Schedule, enter "960".

INSTRUCTIONS: For each parent, use the amounts listed on Line 14 for the number of children of this order in each household and find the corresponding cell on the JFS OXXXX (Schedule). Figures will be entered for both parents for both households depending on the number of children in each household. This is the amount of child support based on the parent's individual income only.

Additional Information

- When the amount of child support is between two amounts set forth in the first column of the JFS OXXXX (Schedule), the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual gross income.

Line 18b

Using the Basic Child Support Schedule, enter the amount from the corresponding cell for the parent's combined annual gross income on Line 15 for the number of children with each parent

INSTRUCTIONS: Using the combined income for both parents from Line 15, find the corresponding cell on the JFS OXXXX (Schedule) for the number of children of this order in each household. This is the amount of child support for both parents based on the parent's combined income.

Additional Information

- When the amount of child support is between two amounts set forth in the first column of the JFS OXXXX (Schedule), the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual gross income.

Line 18c

Multiply the amount in Line 18b by Line 17 for each parent and enter the amount

INSTRUCTIONS: For each parent, use the percentage from Line 17 and multiply that by the amount listed on Line 18b. This is the amount of child support for each parent based on the parent's combined income and divided using their share of the income.

Line 18d

Enter the lower of Line 18a or Line 18c for each parent

INSTRUCTIONS: Enter the lower amount from Line 18a or Line 18c for each party. This will give you an annual obligation for both the mother and father.

Additional Information:

- This comparison will use the lesser of the two obligations; this provides an adjustment for parents with lower income levels.

Line 19

Parenting Time Order

INSTRUCTIONS: Line 19 allows for a credit for cases that have a parenting time order through the court. If the parties require a different adjustment for extended parenting time, they must request a deviation. Only the courts can deviate from the guidelines.

Additional Information:

- A parenting time order is an order for parenting time that is ordered by the court. This credit is for the parent that is granted parenting time by the court.
- If the child is residing with someone other than the parent, either or both parents may have a standard parenting time order through the court and both parents could receive this credit.
- Line 19 only applies to the non-custodial parent for each household.
 - For completing the mother custodial parent calculation, only enter the information for the father if a parenting time order has been granted.

- For completing the father custodial parent calculation, only enter the information for the mother if a parenting time order has been granted.

Line 19a

Enter “Yes” for any non-custodial parent granted parenting time under a court order

INSTRUCTIONS: Mark “Yes” for each parent that has an order through the court to receive parenting time.

Line 19b

If Line 19a is checked use the amount from Line 18d and multiply the total by 10% or .10, and enter this amount. If Line 19a is blank, enter “0”

INSTRUCTIONS: Multiply the amount on Line 18d by 10% or .10. This amount is entered on Line 19b as a credit for each parent that has an order to receive parenting time. If a parent does not have a parenting time order, enter "0".

Line 20

Derivative Benefit (Child's benefit on behalf of a parent)

Enter the annual amount of the non-means tested benefits received on behalf of the minor child(ren) of this order; if no benefit for the child(ren) of this order, enter “0”

INSTRUCTIONS: Enter the amount from the social security award letter; if no award amounts enter "0".

Additional Information:

- A derivative benefit is defined as, when on behalf of a minor child(ren) a social security disability benefit payment(s) is received as the result of the obligor's disability.
- If the child’s benefits derive from the non-custodial parent, the amount of the benefits are subtracted from the obligation, therefore the order is set based on the remaining obligation. As a general rule, no derivative benefits are available under a Supplement Security Income award (S.S.I.). Derivative benefits are available to dependent children from a Social Security Disability Insurance (S.S.D.I.) or Social Security Retirement or Death award (S.S.A.).
- Line 20 only applies to the non-custodial parent for each household.
 - For completing the mother custodial parent calculation, only enter the information for the father if a derivative benefit has been awarded on behalf of the minor child(ren).
 - For completing the father custodial parent calculation, only enter the information for the mother if a derivative benefit has been awarded on behalf of the minor child(ren).

Line 21

Child Care (If neither parent has out of pocket child care costs, enter “0” on Line 21g for each parent)

INSTRUCTIONS: Lines 21a through 21g will determine the amount paid for child care for the child(ren) of this order. If neither parent has out of pocket child care costs, enter “0” on Line 21g for that parent and proceed to Line 22.

Additional Information:

- Subsidies and reimbursements received by the parent paying for the child care are not to be included. These Lines represent out of pocket costs only.

- All Federal and State tax deductions available will apply (whether or not the parent paying the child care actually claims the deduction).
- Child care credit is for work related child care only.
- There is a 13 year old age limit for this credit to be given on the Worksheet. This will be rebuttable for circumstances such as disabled children.

Line 21a

Annual child care expenses for children with each parent (Less any subsidies)

INSTRUCTIONS: Enter the amount each parent pays annually for child care costs for children of this order only.

Additional Information:

- If a parent does not pay any annual child care expenses, enter "0" on this Line.

Line 21b

Enter the eligible Federal and State tax credits (whether or not claimed)

INSTRUCTIONS:

Additional Information:

- If you entered "0" for Line 21a, enter "0" on this line as well.
- All Federal and State tax deductions available for the child(ren) of this order will apply (whether or not the parent paying the child care actually claims the deduction).
- For calculating the amount of credit to apply to Line 21b, you will use the maximum credit amount allowed based on the IRS 2441 (\$3,000 for one child, \$6,000 for two or more children). Then for each parents' income from Line 7, find the corresponding amount in both the Federal Tax Table and State Tax Table. Take the maximum credit amount and multiply it by the decimal from each table, if applicable. Add the amount together to get the amount that should be listed on Line 21b.
 - Example
 - 1 child, income for parent \$38,000
 - Federal Tax Table
 - $\$3,000 * 0.23 = \690
 - State Tax Table
 - $\$3,000 * 0.25 = \750
 - $\$690$ (Federal Tax Table) + $\$750$ (State Tax Table) = $\$1,440$
 - The credit that would be applied to Line 21b is $\$1,440$
- IRS 2441
 - Eligible Federal Tax Credit maximum is based on the number of children of this order
 - 1 Child - \$3000 maximum credit allowed
 - 2 or more Children - \$6000 maximum credit allowed
 - Federal Tax Table

If Line 7 is Over	If Line 7 is not over	Decimal amount is
\$0	\$15,000	0.35
\$15,000	\$17,000	0.34
\$17,000	\$19,000	0.33
\$19,000	\$21,000	0.32
\$21,000	\$23,000	0.31
\$23,000	\$25,000	0.30
\$25,000	\$27,000	0.29

\$27,000	\$29,000	0.28
\$29,000	\$31,000	0.27
\$31,000	\$33,000	0.26
\$33,000	\$35,000	0.25
\$35,000	\$37,000	0.24
\$37,000	\$39,000	0.23
\$39,000	\$41,000	0.22
\$41,000	\$43,000	0.21
\$43,000	\$300,000	0.20

o State Tax Table

If Line 7 is Over	If Line 7 is not over	Percentage
\$0	\$20,000	1.00
\$20,000	\$40,000	0.25
\$40,000	\$300,000	0.00

Line 21c

Line 21a minus Line 21b, if calculation results in a negative amount, enter "0"

INSTRUCTIONS: Subtract any eligible tax credits from the child care paid to determine the adjusted child care expenses.

Additional Information

- If this amount results in a negative number, enter "0" for this line.

Line 21d

Child Care Maximum for children with each parent (See Child Support Guideline Manual)

INSTRUCTIONS: Use the following table to determine the maximum allowed amount of child care costs for the purposes of child support:

Age	Annual Amount
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600
School-age - 6 years old through 12 years old	\$7,290

NOTE: Information used comes from the 2014 Child Care Market Rate Survey. (February 26, 2015)

Additional Information:

- If you have multiple children within the family that are receiving child care, add the amount for the age of each child to determine the total cost of the child care for the family.

Line 21e

Enter the lower of: the combined amounts from Line 21c, or the amount on Line 21d

INSTRUCTIONS: Enter the lesser of either the combined amounts on Line 21c or the maximum allowable cost from Line 21d.

Line 21f

Multiply Line 21e by Line 17 for each parent. (If Line 15 is checked for the parent, use the lower percentage amount of either Line 17 or 50.00% to determine the parent's share) This is the annual child care cost for each parent

INSTRUCTIONS: Multiply Line 21e by Line 17 for each parent; this will give you the annual allowable costs for child care that each parent is responsible for based on the income shares of the parents. For a parent that has Line 15 checked, you will enter in the lower percentage amount of either Line 17 or 50.00% to determine the parent's share.

Line 21g

Line 21f minus Line 21c. If calculation results in a negative amount, enter "0"

INSTRUCTIONS: Take the amount in Line 21f and subtract the amount in Line 21c. If this results in a negative amount, enter "0". This removes the actual child care cost that the party is already paying out of pocket for the children of this order, from their income share on Line 21f.

Line 22

Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21g). This is the annual child support obligation for each parent

INSTRUCTIONS: Take the child support obligation on Line 18d and subtract the credits for the parenting time order and derivative benefit amounts on Line 19b and Line 20. Then add that amount to the child care obligation amount on Line 21g. This is the adjusted child support obligation.

Additional Information:

- Line 22 only applies to the non-custodial parent for each household.
 - For completing the mother custodial parent calculation, only enter the information for the father's adjusted child support obligation.
 - For completing the father custodial parent calculation, only enter the information for the mother's adjusted child support obligation.

V. Cash Medical

Line 23

Cash Medical Obligation for Children Subject to this Order in each household

INSTRUCTIONS: Each parent will be responsible for a cash medical obligation that will cover ordinary medical expenses for the child. The annual cash medical amount is \$409 per child for each child of the order. Any medical expenses over \$409 per year will be considered extraordinary medical expenses.

Additional Information

- Line 23 only applies to the non-custodial parent for each household.
 - For completing the mother custodial parent calculation, only enter the information for the father's cash medical support obligation.

- For completing the father custodial parent calculation, only enter the information for the mother’s cash medical support obligation.

Line 23a

Annual combined cash medical support obligation (\$409 per child, for the child(ren)with each parent)

INSTRUCTIONS: Use the following table to determine the cash medical obligation for the number of children of the order:

1 Child	\$409
2 Children	\$818
3 Children	\$1,227
4 Children	\$1,636
5 Children	\$2,045
6 Children	\$2,454

Additional Information:

- If there are more than six children on the order, add an additional \$409 for each child thereafter.

Line 23b

Multiply Line 23a by Line 17 for each parent. This is the annual cash medical obligation for each parent

INSTRUCTIONS: Take the amount from Line 23a and multiply it by the percentage of each parent’s income found on Line 17. This amount is each parent’s responsibility of the cash medical order.

VI. Recommended Orders For Decree

Round the dollar amounts in Line 27 and Line 28 to the nearest whole dollar.

Line 24

ANNUAL CHILD SUPPORT AMOUNT (Line 22)

INSTRUCTIONS: Enter the child support obligation for each parent from Line 22. Each parent’s obligation will be entered on Line 24. The parent that has the higher obligation will be the child support obligor for all children subject to this order. In the column “Net Support Obligation” on Line 24, enter the difference between the mother’s obligation and the father’s obligation (the highest obligation minus the lower obligation).

Line 25

ANNUAL CASH MEDICAL AMOUNT (Line 23b)

INSTRUCTIONS: Enter the annual cash medical obligation for each parent from Line 23b. The parent that is determined to be the child support obligor will be the cash medical support obligor for all children subject to this order. In the column “Net Support Obligation” on Line 25, enter the difference between the mother’s obligation and the father’s obligation (the highest obligation minus the lower obligation).

Line 26

This Line is only completed if the courts order a deviation. If no deviation is ordered skip Line 26. (See section 3119.23, 3119.231 and 3119.24 of the Revised Code)

Currently Ohio Revised Code 3119.23 factors to be considered in granting a deviation
If an Extended Parenting Time Order exists, the corresponding deviation is entered here.

- For this section, the court may consider any of the following factors in determining whether to grant a deviation pursuant to section [3119.22](#) of the Revised Code:
 - Special and unusual needs of the children;
 - Other court-ordered payments;
 - Extended parenting time or extraordinary costs associated with parenting time, includes but is not limited to needs arising from the physical and psychological conditions of the child(ren);
 - The financial resources and the earning ability of the child;
 - The relative financial resources, including but not limited to disparity in income between parties or households;
 - Benefits that either parent receives from remarriage or sharing living expenses with another person;
 - The amount of federal, state, and local taxes actually paid or estimated to be paid by a parent or both of the parents;
 - Significant in-kind contributions from a parent, including, but not limited to, direct payment for lessons, sports equipment, schooling, or clothing;
 - The standard of living and circumstances of each parent and the standard of living the child would have enjoyed had the marriage continued or had the parents been married;
 - The need and capacity of the child for an education and the educational opportunities that would have been available to the child had the circumstances requiring a court order for support not arisen;
 - The responsibility of each parent for the support of others, including but not limited to child(ren) with disabilities who are not the subject of the order;
 - Postsecondary education expenses paid for by a parent for his or her child(ren) whether emancipated or not;
 - The costs incurred or reasonably anticipated to be incurred by the parents in compliance with court-ordered reunification efforts in abuse, neglect or dependency cases;
 - Any other relevant factor.

If the court grants a deviation based on division "Any other relevant factor" of this section, it shall specifically state in the order the facts that are the basis for the deviation.

Line 26a

For 3119.23 factors (Enter monthly amount)

INSTRUCTIONS: The CSEA cannot deviate from the guidelines. This can only be done by the courts. If the courts deviate from the guidelines, the CSEA can use the same deviation, but the parties would need to ask the courts if there is a change in the deviation factors.

Line 26b

For 3119.231 extended parenting time (Enter the monthly amount)

May Consider Shall Consider

INSTRUCTIONS: Enter the amount that the courts determine should be deviated from the guidelines on Line 26b.

Line 27

MONTHLY CHILD SUPPORT AMOUNT

INSTRUCTIONS: Use the "Net Support Obligation" from Line 24 and divide that amount by 12. That amount should be entered in the column for the child support obligor (the parent with the higher obligation on Line 24).

Line 28

MONTHLY CASH MEDICAL AMOUNT

INSTRUCTIONS: Use the “Net Support Obligation” from Line 26 and divide that amount by 12. That amount should be entered in the column for the child support obligor (the parent with the higher obligation on Line 26).

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Definitions

Gross income

From Ohio Revised Code section 3119.01(C)(7):

"Gross income" means, except as excluded in division (C)(7) of this section, the total of all earned and unearned income from all sources during a calendar year, whether or not the income is taxable, and includes income from salaries, wages, overtime pay, and bonuses to the extent described in division (D) of section [3119.05](#) of the Revised Code; commissions; royalties; tips; rents; dividends; severance pay; pensions; interest; trust income; annuities; social security benefits, including retirement, disability, and survivor benefits that are not means-tested; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; benefits that are not means-tested and that are received by and in the possession of the veteran who is the beneficiary for any service-connected disability under a program or law administered by the United States department of veterans' affairs or veterans' administration; spousal support actually received; and all other sources of income. "Gross income" includes income of members of any branch of the United States armed services or national guard, including, amounts representing base pay, basic allowance for quarters, basic allowance for subsistence, supplemental subsistence allowance, cost of living adjustment, specialty pay, variable housing allowance, and pay for training or other types of required drills; self-generated income; and potential cash flow from any source.

"Gross income" does not include any of the following:

- (a) Benefits received from means-tested government administered programs, including Ohio works first; prevention, retention, and contingency; means-tested veterans' benefits; supplemental security income; supplemental nutrition assistance program; disability financial assistance; or other assistance for which eligibility is determined on the basis of income or assets;
- (b) Benefits for any service-connected disability under a program or law administered by the United States department of veterans' affairs or veterans' administration that are not means-tested, that have not been distributed to the veteran who is the beneficiary of the benefits, and that are in the possession of the United States department of veterans' affairs or veterans' administration;
- (c) Child support received for children who were not born or adopted during the marriage at issue;
- (d) Amounts paid for mandatory deductions from wages such as union dues but not taxes, social security, or retirement in lieu of social security;
- (e) Nonrecurring or unsustainable income or cash flow items;
- (f) Adoption assistance and foster care maintenance payments made pursuant to Title IV-E of the "Social Security Act," 94 Stat. 501, 42 U.S.C.A. 670(1980), as amended.

Potential income

From Ohio Revised Code section 3119.01(C)(11):

"Potential income" means both of the following for a parent who the court pursuant to a court support order, or a child support enforcement agency pursuant to an administrative child support order, determines is voluntarily unemployed or voluntarily underemployed:

- (a) Imputed income that the court or agency determines the parent would have earned if fully employed as determined from the following criteria:
 - (i) The parent's prior employment experience;
 - (ii) The parent's education;
 - (iii) The parent's physical and mental disabilities, if any;
 - (iv) The availability of employment in the geographic area in which the parent resides;

- (v) The prevailing wage and salary levels in the geographic area in which the parent resides;
 - (vi) The parent's special skills and training;
 - (vii) Whether there is evidence that the parent has the ability to earn the imputed income;
 - (viii) The age and special needs of the child for whom child support is being calculated under this section;
 - (ix) The parent's increased earning capacity because of experience;
 - (x) The parent's decreased earning capacity because of a felony conviction;
 - (xi) Any other relevant factor.
- (b) Imputed income from any non-income-producing assets of a parent, as determined from the local passbook savings rate or another appropriate rate as determined by the court or agency, not to exceed the rate of interest specified in division (A) of section [1343.03](#) of the Revised Code, if the income is significant.

Self-generated income

From Ohio Revised Code section 3119.01(C)(13):

"Self-generated income" means gross receipts received by a parent from self-employment, proprietorship of a business, joint ownership of a partnership or closely held corporation, and rents minus ordinary and necessary expenses incurred by the parent in generating the gross receipts. "Self-generated income" includes expense reimbursements or in-kind payments received by a parent from self-employment, the operation of a business, or rents, including company cars, free housing, reimbursed meals, and other benefits, if the reimbursements are significant and reduce personal living expenses.

Other rules regarding income

From Ohio Revised Code section 3119.05 (K)

A court or agency may disregard a parent's additional income from overtime or additional employment when the court or agency finds that the additional income was generated primarily to support a new or additional family member or members, or under other appropriate circumstances.

From Ohio Revised Code section 3119.05(E)

When the court or agency calculated the gross income of a parent, it shall not include any income earned by the spouse of that parent.

Derivative Benefit

"Derivative benefit" means when on behalf of a minor child(ren) a social security disability benefit payment(s) is received as the result of the obligor's disability.

Extraordinary Medical and Health Care Expenses, ORC 3119.05(F)

- (1) *NEW* Medical and Health Care Expenses are considered extraordinary when the combined accumulated uninsured, out-of-pocket expenses during a year exceed both the limits of any health insurance coverage and the actual amount of cash medical support paid. The year for comparison should be the year that corresponds with the benefit year used by any health plan that was in effect, to determine co-insurance, co-payments and deductibles, if applicable. Otherwise use the relevant calendar year.
- (2) The court shall issue a separate order for extraordinary medical or dental expenses, including, but not limited to, orthodontia, psychological, appropriate private education, and other expenses, and may consider the expenses in adjusting a child support order. *NEW* There shall be a presumption that these expenses will be shared between the parties in the same proportion as their incomes shares, as shown on the support calculation Worksheet, JFS 07768.

Self-Sufficiency Reserve (SSR)

From Ohio Revised Code section 3119.01

“Self-sufficiency reserve” means the minimal amount necessary for an obligor to adequately subsist upon, as determined under 3119.021 of the Revised Code.

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Obligation Multipliers for Seven or More Children

Overview: Most measurements of child-rearing expenditures are for one, two and three children because the majority of families have three or less children. There are families with more than three children in the data sets used to measure child-rearing expenditures. This scale was developed to adjust for larger family sizes. They are called “equivalence scales.”

The “3-Child Amount” refers to the basic child support obligation for a parent’s annual income. The table below provides a multiplier for the number of children under consideration that exceeds the six children included on the Basic Schedule of Obligations. These multipliers should not be used in circumstances where the obligation amount for the sixth child falls in the shaded self-sufficiency adjustment. Instead, that obligation amount should be used for any number of children.

Number of Children	Multiplier Using 3-Child Amount as Base
7 Children	1.440 X 3-child amount
8 Children	1.540 X 3-child amount
9 Children	1.638 X 3-child amount
10 Children	1.734 X 3-child amount
11 Children	1.827 X 3-child amount
12 Children	1.919 X 3-child amount
13 Children	2.008 X 3-child amount
14 Children	2.096 X 3-child amount
15 Children	2.182 X 3-child amount

Appendix E: Deviation Study

Appendix E: Deviation Study

Background

In accordance with chapter 3119.03 of the Ohio Revised Code, the amount of child support calculated pursuant to the basic child support schedule and worksheet is presumed to be the correct amount of child support due. If a court finds that the presumed amount would be unjust or inappropriate and would not be in the best interest of the child, the court may deviate from the basic child support schedule. A list of relevant deviation factors and criteria can be found in section 3119.23 of the Revised Code.

The deviation study is intended to be an analysis of the deviation factors to determine:

1. How frequently courts are using each of the deviation factors.
2. When a court does not use a deviation factor from 3119.23, what other factors does the court consider?
3. Which deviations require clarification?
4. Are there unused deviation criteria that should be removed?
5. Is there a need for additional deviation criteria?

The Council used the same methodology for this deviation study as was used by the four previous Councils. The Council developed a questionnaire which was distributed to nine different counties, all of which were asked to review and complete a questionnaire for each new and modified child support order over a specified period of time. An automated survey tool was provided to the counties to collect and compile the data.

The study collected data in the following areas:

1. The percentage of court orders where a deviation had been granted.
2. The types and frequency of deviations granted.
3. Reasons for deviations not prescribed by statute.
4. Case-specific questions:
 - a. Was a guidelines worksheet attached to the order?
 - b. Was the mother or the father ordered to pay support?
 - c. What type of worksheet was used; Sole Residential and Shared Parenting or Split Parenting?

Methodology

The Council invited nine counties (metros, large, medium and small) to participate in the deviation study and each agreed to do so: Franklin and Hamilton (metros); Clark and Stark (large); Defiance, Fairfield and Seneca (medium) and; Noble and Van Wert (small).

The Council developed a questionnaire to be completed by each participating child support enforcement agency (CSEA) for every new or modified child support order received by the CSEA between January 3, 2017 and January 17, 2017 (10 working days, with a holiday). The questionnaire consisted of eight sections: case type; order type; custody; type of deviation; types of deviations granted; a description of deviations that did not fit into prescribed categories; the actual and adjusted support obligations;

information specific to the completion of the order, and whether or not there was an upward or downward deviation.

Recommendation

After reviewing the data (provided below), the Council came to the conclusion that the deviation factors found in 3119.23 should be modified for clarity (see the recommendation from the previous guideline reviews, and the recommendation in this report) but the factors do adequately capture the deviation factors most used across the state. The Department recommendations for adjustments to deviation factors are found above in the Deviation Adjustments section of the Report.

Results

Summary

County	Questionnaires Completed	Administrative Orders	Court Orders	Court Orders With Deviation	Percentage of Court Orders With Deviation
Clark	80	0	80	7	9%
Defiance	17	0	17	5	29%
Fairfield	39	4	35	9	26%
Franklin	93	16	77	32	42%
Hamilton	134	7	127	17	13%
Noble	4	0	4	2	50%
Seneca	25	0	25	7	28%
Stark	92	20	72	16	22%
Van Wert	5	0	5	2	40%
TOTAL	489	47	442	97	22%

Case Profile

Case Type	Total	Percentage of Total Orders
Domestic Relations Court	221	45%
Juvenile Court	221	45%
Administrative (CSEA)	47	10%
Other	0	0%

	Total	Percentage of Total Orders
Order Type		
New	275	56%
Modification	154	31%
Can't Tell	5	1%
No Response	55	11%

Custody		
Sole	228	47%
Shared	110	22%
Split	2	0%
Can't Tell	94	19%
No Response	55	11%

Statutory Deviation Detail

	Total	Percentage of Total Deviations
Type of Deviation		
a. Special or unusual needs of children	1	1%
b. Extraordinary obligations for minor children	4	4%
c. Other court-ordered payments	0	0%
d. Extended parenting time or costs associated with parenting time	46	47%
e. Obligor obtaining additional employment after a child support order was issued in order to support second family	0	0%
f. Financial resources and earning ability of the child	0	0%
g. Disparity in income between parties or households	3	3%
h. Benefits that either parent receives from remarriage or sharing living expenses with another person	0	0%
i. Amount of federal, state, and local taxes actually paid or estimated to be paid by a parent or both parents	1	1%
j. Significant in-kind contributions from a parent	10	10%
k. Relative financial, resources, other assets and resources and needs of each parent	6	6%
l. Standard of living and circumstances of each parent and the standard of living would have enjoyed had the marriage continued or had the parents been married	4	4%

Type of Deviation	Total	Percentage of Total Deviations
m. Physical and emotional condition and needs of the child	0	0%
n. Need and capacity of the child for an education and the educational opportunities that would have been available to the child had the circumstances requiring a court order for support not arisen	0	0%
o. The responsibility of each parent for the support of others	1	1%
p. Any other relevant factor	21	22%
q. Can't tell	13	13%

Other Deviations

Other Court Ordered Deviations	Total	Percentage of Total Deviations
No language in order	7	7%
Unjust, unfair and not in best interest of minor child and agreement reached by parties	6	6%
Equal amount of time the child is in the care and custody of each parent	3	3%
Parties share expenses for the children commiserate with their incomes and share equally in time with children	2	2%
Parties to share financial and emotional support	2	2%
Social security as a result of mother's disability	1	1%
Obligor receiving social security income and providing in-kind contributions	1	1%
Parties agreed to settle and save additional attorney fees and costs by deviating with a downward child support obligation	1	1%
Mother providing health insurance through her employer	1	1%
Father on disability and employment options are limited	1	1%
Due to parenting time allocation and difference in income	1	1%
Mother has no income	1	1%
Incarceration of the father and the mothers desire not to impose a child support obligation	1	1%
In kind contributions	1	1%

Mother will provide all medical coverage, and non-covered expenses, as well as school related expenses and child care so long as it is necessary	1	1%
Parties are cohabitating and all the expenses are being shared	1	1%
Parties agreed to dismiss and follow prior court order, no support	1	1%

Additional Information

Who was ordered to pay support?

	Total	Percentage of Total Orders
Father	358	73%
Mother	76	16%
No Response	55	11%

Was a Guideline Worksheet attached to the order?

	Total	Percentage of Deviated Orders
Yes	74	76%
No	18	19%
No Response	5	5%

Type of worksheet used to calculate the order?

	Total	Percentage of Deviated Orders
Sole Residential Parent and Shared Parenting Worksheet	76	78%
Split Parenting Worksheet	3	3%
No Response	3	3%
No Worksheet	15	15%

Does deviation increase or decrease the child support obligation?

	Total	Percentage of Deviated Orders
Increase	4	4%

Decrease	90	93%
No Response	3	3%

***Total of 97 Deviations**