



Child Support Program Manual Transmittal Letter (CSPMTL) No. 151

February 27, 2019

TO: All Child Support Program Manual Holders
FROM: Kimberly Hall, Director
SUBJECT: Ohio Child Support Guideline Rules and Forms

These rules have been reviewed in accordance with section 106.03 of the Revised Code, which requires the review of all state agency rules within a five-year period, and to comply with H.B. 366 of the 132nd General Assembly.

The Office of Child Support (OCS) has **rescind** the following rules:

Rescinded Rule	Rescinded Rule Title	Prior Effective Date of Rule	Effective Date of Rescission
5101:12-47-99	Chapter 5101:12-47 form – medical support provisions for cash medical	08/01/2017	03/28/2019
	This rule contains a compilation of form(s) within division 5101:12 of the Administrative Code, but first cited within Chapter 5101:12-47 of the Administrative Code. The sole purpose of this rule is to maintain the form number, name and effective date for forms identified in other Ohio Administrative Code (OAC) rules. This rule is being rescinded as the only form, JFS 05050, listed in the rule is being obsolete.		
5101:12-47-01.1	Medical support provisions for health insurance and uncovered expenses	01/01/2015	03/28/2019
	This rule describes an action or proceeding in which a CSEA issues or modifies a child support order. This rule is being rescinded and replaced by a new OAC rule 5101:12-47-02.		
5101:12-47-01.2	Medical support provision for cash medical support	01/01/2015	03/28/2019
	This rule describes procedures for a CSEA to calculate the cash medical support amount in accordance with the Ohio child support guidelines as described in rule 5101:12-45-10 of the OAC. The language in paragraph (A) of this rule has been moved to paragraph (G) of new OAC rule 5101:12-47-02; the language from paragraphs (B) to (G) have been deleted as it is no longer required.		

OCS has **adopted** the following rules:

Adopted Rule	Adopted Rule Title	Effective Date of Adopted Rule
5101:12-1-17	<p>Ohio child support guideline</p> <p>This rule describes the basic child support schedule and worksheets that are required to be used by all courts and CSEAs when calculating child support and cash medical support obligations.</p> <p>This rule is authorized under ORC section 3125.25, and amplifies ORC sections 3119.021, 3119.022, 3119.04, 3119.05, 3119.051, 3119.06, 3119.29, and 3119.30.</p>	03/28/2019
5101:12-47-02	<p>Medical support provisions</p> <p>This rule describes an action or proceeding in which a CSEA issues or modifies a child support order.</p> <p>Changes from the rescinded rule 5101:12-47-01.1 include:</p> <ul style="list-style-type: none"> • In paragraph (A), moved the first sentence of paragraph (B) to the end of paragraph (A); • In paragraph (A) removed the language "an order in accordance with paragraph (B) of this rule" and replaced with "medical support provisions in accordance with this rule"; • In paragraph (B) revised language to be specific to the obligee being the appropriate parent ordered to provide private health insurance; • In paragraph (B)(1) revised the language to be specific to the obligor being the appropriate parent ordered to provide private health insurance and the rebuttable presumptions in accordance with H.B. 366; • In paragraph (B)(2) added new language to be consistent with H.B. 366; • In paragraph (C) added new language to allow both parents to be ordered to be the health insurance obligor; • In paragraph (D) added new language to be consistent with H.B. 366; • In paragraph (E) added new language to be consistent with H.B. 366; • In paragraph (G) revised language that when an order is issued or modified the cash medical is in accordance with OAC rules 5101:12-1-17 and 5101:12-45-10; • In paragraph (H) moved the language from paragraph (F) of this rule and revised language consistent with H.B. 366; and • In paragraph (I) added language that if a determination is made in accordance with paragraph (H) of this rule, the CSEA shall include this determination in the child support order. <p>This rule is authorized under ORC section 3119.51; and amplifies ORC section(s) 3119.30, 3119.31, 3119.32.</p>	03/28/2019

OCS has **amended** the following rules:

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-45-05.2	Conducting the administrative support hearing	07/01/2014	03/28/2019
<p>This rule describes the procedures for conducting an administrative child support hearing. Changes to the rule include: corrected a spelling error in paragraph (A)(1)(b); updated paragraph (E) to reference the new rule (5101:12-1-17); removed the hanging language in paragraph (E) to rule 5101:12-45-10(H); and in paragraph (F)(2) added form name as it is the first time mentioned in the rule.</p> <p>This rule is authorized under ORC section 3125.25, and amplifies ORC sections 3111.03, 3111.82, 3111.821, 3111.95, 3125.03.</p>			
5101:12-45-10	Calculation of the support obligation	06/15/2018	03/28/2019
<p>This rule describes the procedures for a CSEA to use when calculating or adjusting the child support and cash medical support obligations contained within a child support order. Changes to the rule include:</p> <ul style="list-style-type: none"> • In paragraph (A) revised reference to the Ohio child support guidelines to refer to OAC rule 5101:12-1-17 and this rule; • In paragraph (B) moved the second sentence into (B)(1); added paragraph (B)(2) in accordance with H.B. 366; and added (B)(3) to require a CSEA to indicate on the JFS 07724 of the decision made on the application of a court ordered deviation; • In paragraph (C) updated the reference to (C)(17) of ORC section 3119.01; • In paragraph (D) replaced the word "either" with "any" and updated or added (D)(1) through (D)(5) in accordance with H.B. 366; • In paragraph (G) added new language in accordance with H.B. 366; • In paragraph (H) added language from rule 5101:12-45-05.2(E) and revised the language to be consistent with H.B. 366; • In paragraph (I) updated the reference to rule 5101:12-1-17 and added language on how cash medical shall be ordered and split between the parents; • In paragraph (J) removed (J)(1) and (J)(2) and added the language, "the appropriate person to provide private health insurance coverage for the children." <p>This rule is authorized by ORC section 3125.25 and amplifies ORC sections 3119.02 and 3125.03.</p>			
5101:12-47-01	Medical support definitions	01/01/2015	03/28/2019
<p>This rule defines terms used throughout division 5101:12 of the Administrative Code. Changes from the existing rule include: amended the title of the rule, updated the reference in paragraph (B) in accordance with H.B. 366, as the definition is now found in division (C)(1) of section 3119.01; and revised definitions in paragraphs (G)(2), (I)(3) and (J).</p> <p>This rule is authorized under ORC section 3119.51; and amplifies ORC section(s) 3119.29, 3119.30, 3119.31, 3119.32.</p>			

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-50-17	Seek work orders	01/01/2016	03/28/2019
<p>This rule describes procedures for a CSEA to request that a court issue or for a CSEA to issue an order requiring an obligor to seek employment or engage in work activities under the Ohio Works First (OWF) program.</p> <p>Changes from the existing rule include added paragraph (D) with language consistent with section 3119.06 of the Revised Code in accordance with H.B. 366.</p> <p>This rule is authorized under ORC section 3125.25, and amplifies ORC sections 3121.03 and 5107.14.</p>			
5101:12-57-01.1	Enforcement of order to report private health insurance	01/01/2015	03/28/2019
<p>This rule describes the requirements of a CSEA regarding the enforcement of an order to report the availability of private health insurance. This rule applies only to child support orders issued or modified in accordance with section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly.</p> <p>Changes from the existing rule include added " prior to March 28, 2019" in paragraph (A).</p> <p>This rule is authorized under ORC section 3119.51; and amplifies ORC section 3119.30.</p>			
5101:12-57-01.2	Enforcement of cash medical support obligation	01/01/2015	03/28/2019
<p>This rule describes the requirements of a CSEA during any period in which an obligor is ordered to pay cash medical support because private health insurance coverage for the child as ordered is no longer available to the health insurance obligor.</p> <p>Changes from the existing rule include; moved language from paragraph (A) to paragraph (B), moved language from paragraph (B) to paragraph (A) and added " prior to March 28, 2019" in paragraph (A).</p> <p>This rule is authorized under ORC section 3119.51; and amplifies ORC section 3119.30</p>			
5101:12-1-99	Chapter 5101:12-1 Forms – Ohio Support Enforcement Program	04/01/2018	03/28/2019
<p>This rule contains a compilation of forms with their effective or revised effective date, referenced within various rules contained within division 5101:12 of the Administrative Code, but first cited within Chapter 5101:12-1 of the Administrative Code.</p> <p>Changes to the rule include: amended the effective dates of forms and adding new forms.</p> <p>This rule is authorized under ORC section 3125.25 and amplifies ORC sections 3125.03 and 3125.25.</p>			

OCS has **obsoleted** the following form:

Obsolated Form	Obsolated Form Title	Prior Effective Date of Form	Effective Date of Obsolating
JFS 05050	Schedule of Cash Medical Support Obligations	07/2014	03/2019
<p>The cash medical support schedule is used by all Ohio courts and CSEAs when calculating the amount of cash medical support to be paid pursuant to a child support order.</p> <p>This form is being obsoleted as the cash medical figure will now be contained within the JFS 07766, "Child Support Guideline Manual" and will be updated periodically in accordance with division (B) of section 3119.302 of the Revised Code.</p>			

OCS has **created** the following forms:

Created Form	Created Form Title	Effective Date of Form
JFS 07766	Child Support Guideline Manual	03/2019
<p>This form is used by courts, CSEAs, or any person calculating a support obligation. The purpose of this form is to provide guidance and assistance when using the JFS 07768, "Sole/Shared Parenting Child Support Computation Worksheet" and JFS 07769, "Split Parenting Child Support Computation Worksheet."</p>		
JFS 07767	Basic Child Support Schedule	03/2019
<p>This form is used by courts and CSEAs when calculating the amount of child support to be paid pursuant to the support order, unless the combined annual income of the parents is less than the minimum or more than the maximum guideline income listed on this form.</p>		

OCS has **revised** the following forms:

Revised Form	Revised Form Title	Prior Effective Date of Form	Effective Date of Form
JFS 07072	Safeguarding of Internal Revenue Service (IRS), Ohio Department of Taxation (ODT), Federal Parent Locator Service (FPLS), and Unemployment Compensation (UC) Information	04/2018	03/2019
<p>The purpose of this form is to have an agency certify that all employees, contractors and sub-contractors understand the requirements of the safeguarding information from the Internal Revenue Service, Ohio Department of Taxation, Federal Parent Locator, and Unemployment Compensation.</p> <p>This form has been revised to update the e-mail address to "SETS_REPORTS_SECTION@jfs.ohio.gov."</p>			

Revised Form	Revised Form Title	Prior Effective Date of Form	Effective Date of Form
JFS 07700	SETS User Access Application	05/2008	03/2019
<p>This form must be completed for each prospective SETS user before access can be granted and any time the child support enforcement agency (CSEA) modifies the profile and/or security level of an existing SETS user.</p> <p>This form has been revised to remove "Novell" and replace with "OH ID Workforce User ID"</p>			
JFS 07768	Sole/Shared Parenting Child Support Computation Worksheet	08/2008	03/2019
<p>This form is used by a court or CSEA when calculating the child support and cash medical support obligations for a sole residential parent or shared parenting order.</p> <p>The changes made to this form include:</p> <ul style="list-style-type: none"> • Simplified the language contained on the worksheet; • Added a header to the top of each page that will list the parent's names, date the form was completed, county name, SETS case number, court or administrative order number, and the number of children of the order; • Added reference to Ohio Revised Code section 3119.01(C)(12) in Line 1; • Added to Line 7, "if Line 7 results in a negative amount, enter 0" • Revised Line 9 in accordance with H.B. 366 to calculate an adjustment for other minor children not subject to this order; • Revised Line 10 in accordance with H.B. 366 to calculate an adjustment based on the total actual out-of-pocket expense for the parent ordered to provide private health insurance; • Line 17: Replaced "Percentage of parent's income to combined adjusted annual gross income" with "Income Share: Enter the percentage of parent's income to combined adjusted annual gross income" • Added to Line 18; on Line 18b added, "If Line 16 amount is less than lowest income amount on the Basic Schedule, enter "960" and on Line 18d added, "if less than "960", enter "960"; • Added Line 19 in accordance with H.B. 366 to reduce a parent's obligation by ten per cent when a court has issued or will be issuing a parenting time order that equals or exceeds ninety overnights per year; • Revised Line 20; replaced "received by a child or a person on behalf of the child" with "received by the child(ren) subject to the order; • Revised Line 21 in accordance with H.B. 366 to calculate child care expenses; • Revised Line 23 in accordance with H.B. 366 to calculate cash medical support obligation • Revised the Recommended monthly orders for decree (Line 24 through Line 30) <ul style="list-style-type: none"> ○ Added deviation factors for sections 3119.23 and 3119.231 of the Revised Code ○ Added a line for when a court deviates cash medical support 			

Revised Form	Revised Form Title	Prior Effective Date of Form	Effective Date of Form
JFS 07769	Split Parenting Child Support Computation Worksheet	08/2008	03/2019
<p>This form is used by a court or CSEA when calculating the child support and cash medical support obligations for a split parental rights order.</p> <p>The changes made to this form include:</p> <ul style="list-style-type: none"> • Simplifying the language contained on the worksheet; • Adding a header to the top of each page that will list the parent's names, date the form was completed, county name, SETS case number, court or administrative order number, and the number of children of the order; • Adding reference to Ohio Revised Code section 3119.01(C)(12) in Line 1; • Revising Line 9 in accordance with H.B. 366 to calculate an adjustment for other minor children not subject to this order; • Revising Line 10 in accordance with H.B. 366 to calculate an adjustment based on the total actual out-of-pocket expense for the parent(s) ordered to provide private health insurance; • Line 17: Replaced "Percentage of parent's income to combined adjusted annual gross income" with "Income Share: Enter the percentage of parent's income to combined adjusted annual gross income" • Added to Line 18; on Line 18b added, "If Line 16 amount is less than lowest income amount on the Basic Schedule, enter "960" and on Line 18d added, "if less than "960", enter "960"; • Adding Line 19 in accordance with H.B. 366 to reduce a parent's obligation by ten per cent when a court has issued or will be issuing a parenting time order that equals or exceeds ninety overnights per year; • Revising Line 21 in accordance with H.B. 366 to calculate child care expenses and re-lettered Lines 21b-21p; • Revising Line 23 in accordance with H.B. 366 to calculate cash medical support obligation • Revising the Recommended monthly orders for decree (Line 24 through Line 34) <ul style="list-style-type: none"> ○ Adding deviation factors for sections 3119.23 and 3119.231 of the Revised Code ○ Adding a line for when a court deviates cash medical support ○ Adding lines to calculate support when one parent has an obligation for child support and the other parent has an obligation for cash medical support. 			

INSTRUCTIONS:

When the CSPMTL is published, the CSPM will be updated as follows:

- A rescinded rule will be moved from the CSPM to the OAC Archive section of the eManuals.
- An amended rule will be inserted and the previous version will be moved to the OAC Archive section of the eManuals.
- An adopted rule will be inserted in the CSPM.
- An obsoleted form will be removed.
- A newly created form will be added.
- A revised form will be replaced with the amended form.

The rules and forms in the CSPM can be accessed at:

<http://emanuals.jfs.ohio.gov/>

Forms can also be accessed on the ODJFS Forms Central InnerWeb page at:

<http://www.odjfs.state.oh.us/forms/inner.asp>

or on the ODJFS Forms Central Internet page at:

<http://www.odjfs.state.oh.us/forms/inter.asp>

INSTRUCTIONS for CSEA INTERNAL PROCEDURAL HANDBOOK:

Paragraph (I)(1) of OAC rule 5101:12-1-01 states that, whenever a program change requires modification of local procedures, the CSEA is required to revise its internal procedural handbook and submit the revision to OCS within thirty days of the revision. The CSEA should carefully review the adopted and amended rules contained in this CSPMTL to determine whether they require the CSEA to update its internal procedural handbook.

5101:12-57-01.2 **Enforcement of cash medical support obligation.**

- (A) ~~This rule describes the requirements of the child support enforcement agency (CSEA) during any period in which an obligor is ordered to pay cash medical support because private health insurance coverage for the child as ordered is no longer available to the health insurance obligor.~~ The provisions of this rule only apply to child support orders issued or modified in accordance with division (B)(1), (B)(2), or (B)(3) of section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly prior to March 28, 2019.
- (B) ~~The provisions of this rule only apply to child support orders issued or modified in accordance with division (B)(1), (B)(2), or (B)(3) of section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly.~~ This rule describes the requirements of the child support enforcement agency (CSEA) during any period in which an obligor is ordered to pay cash medical support because private health insurance coverage for the child as ordered is no longer available to the health insurance obligor.
- (C) When a CSEA determines that private health insurance coverage for the child is no longer being provided by the health insurance obligor(s) in accordance with the order, the CSEA shall:
- (1) Issue the JFS 04032, "Notice to Provide Cash Medical Support" (effective or revised effective date as identified in rule 5101:12-57-99 of the Administrative Code), to both parties of the child support order, notifying the parties that:
 - (a) The obligor shall pay the current cash medical support obligation and the current child support obligation ordered to be paid when health insurance is not available;
 - (b) When private health insurance is available to either party, the party to whom the coverage is available is required to immediately inform the CSEA of the coverage; and
 - (c) Both parties have a right to request a medical support mistake of fact hearing regarding whether private health insurance coverage for the child that is accessible and reasonable in cost is available to the health insurance obligor(s); and
 - (2) Issue any modified income withholding or deduction notices necessary.

Effective: 3/28/2019

Five Year Review (FYR) Dates: 1/1/2020

CERTIFIED ELECTRONICALLY

Certification

02/07/2019

Date

Promulgated Under: 119.03
Statutory Authority: 3119.51
Rule Amplifies: 3119.30
Prior Effective Dates: 03/01/2009, 01/01/2015

5101:12-57-01.1 **Enforcement of order to report private health insurance.**

(A) The provisions of this rule only apply to child support orders issued or modified in accordance with section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly prior to March 28, 2019.

(B) A child support order issued or modified pursuant to division (B)(4) of section 3119.30 of the Revised Code requires both parties to the child support order to report available private health insurance coverage to the child support enforcement agency (CSEA).

(1) When a CSEA becomes aware that private health insurance coverage for the child may be available to a party and a health insurance obligor has not been established under the child support order, the CSEA shall conduct an investigation to determine whether private health insurance coverage for the child that is reasonable in cost is available.

The CSEA shall use line 7b of the child support computation worksheet from the most recent child support order to determine reasonable cost.

(2) When the CSEA determines that private health insurance coverage for the child that is reasonable in cost is not available, the CSEA shall issue the JFS 04032, "Notice to Provide Cash Medical Support" (effective or revised effective date as identified in rule 5101:12-57-99 of the Administrative Code), to both parties, notifying the parties of the determination and that:

(a) The cash medical support obligation and the child support obligation when health insurance is not available shall continue; and

(b) Both parties have a right to request a medical support mistake of fact hearing regarding whether private health insurance coverage for the child that is accessible and reasonable in cost is available to either party.

(3) When the CSEA determines that private health insurance coverage for the child that is reasonable in cost is available, the CSEA shall:

(a) Issue the JFS 04033, "Notice to Provide Private Health Insurance" (effective or revised effective date as identified in rule 5101:12-57-99 of the Administrative Code), to both parties, notifying the parties that:

(i) The party to whom the coverage is available is now the health insurance obligor and is ordered to provide the private health insurance coverage for the child;

(ii) The current cash medical support obligation shall cease in accordance with rule 5101:12-47-01.2 of the Administrative Code and the

current child support obligation shall be the amount ordered to be paid when health insurance is available; and

(iii) Both parties have a right to request a medical support mistake of fact hearing regarding whether private health insurance coverage for the child that is accessible and reasonable in cost is available to the health insurance obligor.

(b) Issue a copy of the JFS 04033 to the court when the child support order is a court order;

(c) Issue any modified income withholding or deduction notices necessary when the cash medical support stops; and

(d) Enforce the medical support provision to provide the private health insurance in accordance with rules 5101:12-57-10 to 5101:12-57-10.6 of the Administrative Code.

(C) A child support order issued or modified pursuant to division (B)(1), (B)(2), or (B)(3) of section 3119.30 of the Revised Code requires the health insurance obligor(s) to provide private health insurance that is reasonable in cost and both parties to report available coverage to the CSEA when the coverage is not being provided by the health insurance obligor(s) in accordance with the order.

(1) When a CSEA becomes aware that private health insurance coverage for the child is available to one of the parties and cash medical support is to be paid because coverage is not currently being provided by the health insurance obligor(s) in accordance with the order, the CSEA shall conduct an investigation.

During the investigation, the CSEA shall determine whether private health insurance coverage for the child is available to the party. The CSEA is not required to determine whether the private health insurance coverage is reasonable in cost.

(2) When the CSEA determines that private health insurance coverage for the child is available to the health insurance obligor, the CSEA shall:

(a) Issue the JFS 04031, "Notice Regarding Cash Medical Support Order" (effective or revised effective date as identified in rule 5101:12-57-99 of the Administrative Code), to both parties, notifying the parties that:

(i) The health insurance obligor is ordered to provide the private health insurance coverage for the child;

- (ii) The current cash medical support obligation shall cease in accordance with rule 5101:12-47-01.2 of the Administrative Code and the current child support obligation shall be the amount ordered to be paid when health insurance is available; and
 - (iii) Both parties have a right to a request a medical support mistake of fact hearing regarding whether private health insurance coverage for the child that is accessible and reasonable in cost is available to the health insurance obligor(s);
 - (b) Issue any modified income withholding notices necessary when the cash medical support order stops; and
 - (c) Enforce the medical support provision to provide the private health insurance in accordance with rules 5101:12-57-10 to 5101:12-57-10.6 of the Administrative Code.
- (3) When the CSEA determines that private health insurance coverage for the child is being provided by the other party, the CSEA shall document the coverage in the case record.
- (4) When the CSEA determines that private health insurance coverage for the child is not available to either party, the CSEA shall document the findings in the case record and is not required to take any further action.

Effective: 3/28/2019

Five Year Review (FYR) Dates: 1/1/2020

CERTIFIED ELECTRONICALLY

Certification

02/07/2019

Date

Promulgated Under: 119.03
Statutory Authority: 3119.51
Rule Amplifies: 3119.30
Prior Effective Dates: 03/01/2009, 01/01/2015

5101:12-50-17 **Seek work orders.**

- (A) The child support enforcement agency (CSEA) with administrative responsibility may request that the court issue an order requiring an obligor under a court support order to seek employment or engage in work activities under the Ohio works first (OWF) program when the CSEA determines that the obligor under a court support order is unemployed, has no income, and does not have an account at any financial institution.
- (B) When the obligor under an administrative child support order is unemployed but able to engage in employment and has no income and no account at any financial institution, the CSEA with administrative responsibility shall issue an administrative order for the obligor to seek employment or engage in work activities under the OWF program. The CSEA shall:
- (1) Include in the administrative seek work order a requirement that the obligor notify the CSEA immediately upon obtaining employment, any income, or ownership of any asset with a value of over five hundred dollars.
 - (2) Issue the administrative seek work order whether or not the obligor is a recipient of OWF benefits.

When the obligor is a recipient of OWF benefits and has signed a self-sufficiency contract pursuant to section 5107.14 of the Revised Code, the administrative seek work order shall contain the same work activity requirements as the signed self-sufficiency contract.
 - (3) Request that the court issue an order in accordance with paragraph (A) of this rule when an obligor fails to comply with an administrative seek work order.
- (C) When the court or the CSEA issues a seek work order to the obligor, the court or CSEA shall include in the order the requirement that the obligor register with "OhioMeansJobs" pursuant to section 3121.03 of the Revised Code.
- (D) When the court or CSEA has issued a minimum child support obligation in accordance with section 3119.06 of the Revised Code, the CSEA shall not enforce the obligation of the obligor to pay the amount of support due under a support order while the obligor is receiving means-tested public assistance, as described in division (C)(12)(a) of section 3119.01 of the Revised Code, and is complying with any seek work orders issued pursuant to section 3121.03 of the Revised Code.

Effective: 3/28/2019

Five Year Review (FYR) Dates: 3/5/2023

CERTIFIED ELECTRONICALLY

Certification

02/07/2019

Date

Promulgated Under: 119.03
Statutory Authority: 3125.25
Rule Amplifies: 5107.14, 3121.03
Prior Effective Dates: 12/31/1993, 01/01/1995, 07/22/1996, 01/01/1998,
11/01/2001, 05/19/2002, 09/01/2005, 01/01/2008,
01/01/2016

TO BE RESCINDED

5101:12-47-99 **Chapter 5101:12-47 form - medical support provisions for cash medical.**

The form identified in this rule is referenced within various rules contained within division 5101:12 of the Administrative Code. The effective or revised effective date of the form is as follows:

JFS 05050, "Schedule of Cash Medical Support Obligations" (07/2017).

Effective: 3/28/2019

Five Year Review (FYR) Dates: 11/30/2018

CERTIFIED ELECTRONICALLY

Certification

02/07/2019

Date

Promulgated Under: 119.03
Statutory Authority: 3125.25
Rule Amplifies: 3125.03
Prior Effective Dates: 01/01/2015, 08/15/2015, 08/01/2017

5101:12-47-02 **Medical support provisions.**

- (A) In any action or proceeding in which a child support enforcement agency (CSEA) issues or modifies a child support order, each party to the child support order is required to provide a list of any available group health insurance policies, contracts, or plans to the CSEA. Based on information provided by the parties, the CSEA shall issue medical support provisions in accordance with this rule.
- (B) In accordance with division (B) of section 3119.30 of the Revised Code, the obligee is presumed to be the appropriate parent to provide health insurance coverage for the children subject to the child support order, unless rebutted by one of the following:
- (1) It is appropriate to order the obligor to provide health insurance coverage when:
- (a) The obligor already has health insurance coverage for the children that is reasonable in cost; or
- (b) The obligor already has health insurance coverage in place for the children that is not reasonable in cost, but agrees to be named the health insurance obligor and provide coverage under division (A)(2)(a) of section 3119.302 of the Revised Code; or
- (c) The obligor can obtain coverage for the children that is reasonable in cost through an employer or other source. For employer-based coverage, the CSEA shall consider the length of time the obligor has worked with the employer and the stability of the insurance; or
- (2) The obligor is the appropriate parent to provide health insurance coverage when the obligee is a non-parent individual or agency that has no duty to provide medical support and the obligor meets one of the conditions listed in paragraph (B)(1) of this rule.
- (C) It is appropriate to order both parents to provide health insurance coverage for the children when both parents wish to be named the health insurance obligor and already have health insurance coverage in place or have health insurance coverage available for the children.
- (D) Unless the obligee is a non-parent individual or agency that has no duty to provide medical support, when private health insurance coverage for the children is not available at reasonable cost to the obligor or obligee at the time the CSEA issues or modifies an order, the order shall specify that the obligee is required to provide private health insurance coverage for the children not later than thirty days after it becomes available at a reasonable cost, and to inform the CSEA when private health insurance coverage for the children has been obtained.

- (E) When the CSEA issues or modifies a child support order, the CSEA shall include a requirement that when private health insurance becomes available at a reasonable cost, the obligor shall inform the CSEA and may seek a modification of health insurance coverage from the court with respect to a court support order, or from the agency with respect to an administrative support order.
- (F) In accordance with sections 3119.30 and 3119.32 of the Revised Code, in any action or proceeding in which the CSEA is issuing or modifying a child support order, the CSEA shall order or recommend the medical support provision for the shared responsibility of uncovered healthcare expenses.
- (G) When a child support order is issued or modified, the order shall include a cash medical amount in accordance with rules 5101:12-1-17 and 5101:12-45-10 of the Administrative Code.
- (H) In accordance with section 3119.302 of the Revised Code, notwithstanding division (C) of section 3119.29 of the Revised Code, the CSEA may do either of the following:
- (1) Permit primary care services to be farther than thirty miles if residents in part or all of the immediate geographic area customarily travel farther distances; or
 - (2) Require primary care services be accessible by public transportation if public transportation is the obligee's only source of transportation.
- (I) When the CSEA makes either accessibility determination in paragraph (H) of this rule, the CSEA shall include this determination in the child support order.

Replaces: 5101:12-47-01.1, 5101:12-47-01.2

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09/01/2012, 07/01/2013, 01/01/2015

5101:12-47-01 **Medical support provisions definitions.**

The following definitions apply throughout division 5101:12 of the Administrative Code:

- (A) "Accessible" means that primary care services are located within thirty miles from the residence of the child subject to the child support order. Private health insurance is presumed accessible unless determined inaccessible by a child support enforcement agency (CSEA) during an administrative proceeding, or by a court with jurisdiction over the child support case.
- (B) "Cash medical support" has the same meaning as in division ~~(AC)~~(1) of section ~~3119.29~~3119.01 of the Revised Code.
- (C) "Child support order" means either a court child support order or administrative child support order.
- (D) "Federal poverty level for an individual" means the official poverty guideline amount for a one-person household, as revised annually in accordance with 42 U.S.C. 9902(2) (10/27/98).
- (E) "Health plan administrator" means any entity authorized under Title XXXIX of the Revised Code to engage in the business of insurance in this state, any health insuring corporation, any legal entity that is self-insured and provides benefits to its employees or members, and the administrator of any such entity or corporation.
- (F) "Health insurance obligor" means a person who is required under a child support order to provide private health insurance coverage for the child subject to the child support order. The health insurance obligor may be either the custodial parent, the non-custodial parent, or both.
- (G) "Medical support" means a provision of a support order:
- (1) To provide private health insurance coverage for the child subject to the support order that is reasonable in cost and presumed to be accessible, or to report available health insurance coverage;
 - (2) To provide cash medical support ~~when private health insurance coverage is not available to either party or is not being provided by the health insurance obligor(s) in accordance with the order;~~
 - (3) For the shared responsibility of uncovered healthcare expenses; or
 - (4) That is issued by the court for payment of a specified dollar amount for medical expenses incurred on behalf of the individual subject to the support order.

(H) "Primary care services" means health care services and laboratory services customarily provided by or through a licensed general practitioner, family medicine physician, internal medicine physician, or pediatrician.

(I) "Reasonable cost" and "reasonable in cost" mean:

- (1) For a child support order issued or modified before July 21, 2008, employment-related health insurance coverage or other group health insurance, regardless of service delivery mechanism; or
- (2) For a child support order issued or modified on or after July 21, 2008, the cost of health insurance to a parent does not exceed five per cent of the annual gross income of the parent. In applying the five per cent to the cost, the cost is the difference between self-only and family coverage.

"Family coverage" means the lowest-cost private health insurance plan that provides coverage for the child(ren) subject to the child support order.

(3) For a child support order issued or modified on or after March 28, 2019, the cost of health insurance to a parent does not exceed five per cent of the annual income of that parent. In applying the five per cent to the cost, the cost is the total actual out-of-pocket cost of a health insurance premium paid or expected to be paid for the coverage.

(J) "Shared responsibility of uncovered healthcare expenses" means the medical support provision established under ~~an equitable~~ formula in accordance with section 3119.30 or 3119.32 of the Revised Code for the obligor and obligee to each cover an identified percentage of: the uninsured medical expenses incurred for a child during a calendar year that exceed the total cash medical support amount owed by the parents during that year.

- ~~(1) The costs of the healthcare needs of the child subject to the child support order that exceed the amount of cash medical support to be paid when private health insurance coverage is not available to either party; or~~
- ~~(2) The uninsured health care costs or co-payment or deductible costs required under the health insurance policy, contract, or plan that covers the child subject to the child support order when private health insurance coverage is provided in accordance with the order.~~

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TO BE RESCINDED

5101:12-47-01.2 **Medical support provision for cash medical support.**

- (A) The child support enforcement agency (CSEA) shall calculate the cash medical support amount in accordance with this rule and with the Ohio child support guidelines as described in rule 5101:12-45-10 of the Administrative Code.
- (B) In any action or proceeding in which the CSEA issues or modifies a child support order in accordance with section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly, the CSEA shall include the medical support provision for the obligor to pay cash medical support during any period in which private health insurance coverage for the child is not available to either party or is not being provided by the health insurance obligor(s) in accordance with the order.
- (C) The cash medical support obligation shall:
- (1) Commence on the first day of the month following the month in which private health insurance coverage for the child that is provided in accordance with the order is unavailable or terminates.
 - (2) Cease on the last day of the month immediately preceding the month in which private health insurance coverage for the child that is provided in accordance with the order begins or resumes.
- (D) When an obligor has an annual gross income that is less than one hundred fifty per cent of the federal poverty level for an individual, the CSEA shall establish the amount of the cash medical support obligation as zero dollars.
- (E) When an obligor has an annual gross income that is one hundred fifty per cent or more of the federal poverty level for an individual, the CSEA shall establish the amount of the cash medical support obligation as the lesser of:
- (1) Five per cent of the adjusted gross income of the obligor, or
 - (2) The amount identified on the JFS 05050, "Schedule of Cash Medical Support Obligations" (effective or revised effective date as identified in rule 5101:12-47-99 of the Administrative Code).
- (F) Cash medical support shall be paid by the obligor through the child support payment central:
- (1) To the obligee when the child is not a medicaid recipient.

(2) To the Ohio department of job and family services to defray the cost of medicaid expenditures when the child is a medicaid recipient pursuant to section 3119.30 of the Revised Code and 42 U.S.C. 1396k (a)(1)(A) (12/26/13).

(G) During the period when cash medical support is required to be paid:

(1) The obligor must immediately inform the CSEA when private health insurance coverage for the child becomes available to the obligor, and

(2) The obligee must immediately inform the CSEA when private health insurance coverage for the child becomes available to the obligee.

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TO BE RESCINDED

5101:12-47-01.1 Medical support provisions for health insurance and uncovered expenses.

- (A) In any action or proceeding in which a child support enforcement agency (CSEA) issues or modifies a child support order, each party to the child support order is required to provide a list of any available private group health insurance policies, contracts, or plans to the CSEA.
- (B) Based on information provided by the parties in accordance with paragraph (A) of this rule, when the CSEA issues or modifies a child support order, the CSEA shall include one of the following:
- (1) A requirement that both the obligor and the obligee obtain private health insurance coverage for the child, if coverage that is reasonable in cost is available to both the obligor and the obligee and dual coverage will provide for coordination of medical benefits without unnecessary duplication of coverage.
 - (2) A requirement that the obligee obtain private health insurance coverage for the child, if coverage that is reasonable in cost is available through any group policy, contract, or plan available to the obligee and is available at a more reasonable cost than coverage is available to the obligor.
 - (3) A requirement that the obligor obtain private health insurance coverage for the child, if coverage that is reasonable in cost is available through any group policy, contract, or plan available to the obligor and is available at a more reasonable cost than coverage is available to the obligee.
 - (4) If private health insurance coverage for the child that is reasonable in cost is not available to the obligor or the obligee at the time that the child support order is issued, a requirement that the obligor and the obligee immediately inform the CSEA administering the child support order when private health insurance coverage for the child becomes available to either the obligor or the obligee.
- (C) When a CSEA determines the medical support provision described in paragraph (B) of this rule, the CSEA shall consider any private health insurance in which the obligor, obligee, and/or child are enrolled at the time that the CSEA issues or modifies the child support order.
- (D) In accordance with sections 3119.30 and 3119.32 of the Revised Code, in any action or proceeding in which the CSEA is issuing or modifying a child support order, the CSEA shall order or recommend the medical support provision for the shared responsibility of uncovered healthcare expenses.

(E) .

Variations from private health insurance standards for child support orders issued or modified in accordance with section 3119.30 of the Revised Code as adopted under Amended Substitute House Bill 119 of the 127th General Assembly.

(1) When the cost of private health insurance coverage for the child to either parent exceeds five per cent of that parent's annual gross income, the CSEA shall not order that parent to provide the private health insurance coverage for the child that exceeds the reasonable cost standard unless:

(a) Both parents agree that the parent be ordered to provide the private health insurance that exceeds the reasonable cost standard; or

(b) One of the parents requests to be ordered to provide the private health insurance that exceeds the reasonable cost standard.

When the CSEA issues the variation to the reasonable cost standard, the CSEA shall document the variation on the child support order.

(2) A CSEA may extend the thirty-mile accessibility standard for private health insurance when residents in part or all of the immediate geographic area customarily travel farther distances than thirty miles for primary care services. "Immediate geographic area" means the county in which the child resides. When the child's residence is within ten miles of the county line, "immediate geographic area" includes the county in which the child resides and any bordering county.

When the CSEA extends the thirty-mile accessibility standard, the CSEA shall document the variation on the child support order.

(3) A CSEA may expand the accessibility standard to include the requirement that the primary care services must be available by public transportation when the custodial parent or caretaker is dependent upon public transportation.

When the CSEA expands the accessibility standard to include the stipulation described in paragraph (E)(3) of this rule, the CSEA shall document the variation on the child support order.

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5101:12-45-10 **Calculation of the support obligations.**

- (A) The child support enforcement agency (CSEA) shall ~~use the basic Ohio child support guidelines (hereafter "guidelines") schedule as set forth in sections 3119.01 to 3119.05 of the Revised Code~~ comply with the requirements contained within this rule and rule 5101:12-1-17 of the Administrative Code when calculating or adjusting the child support and cash medical support obligations contained within a child support order.
- (B) The CSEA shall not deviate from the guidelines. ~~When a deviation is desired by either party, the requesting party must petition the appropriate court.~~
- (1) When a deviation is desired by either party, the requesting party shall petition the appropriate court.
 - (2) In accordance with section 3119.63 of the Revised Code, when a court child support order under review contains a deviation granted under section 3119.06, 3119.22, 3119.23, 3119.231, or 3119.24 of the Revised Code, the CSEA shall do one of the following:
 - (a) Apply the deviation from the existing order to the revised amount of child support, provided that the agency can determine the monetary or percentage value of the deviation with respect to the court child support order; or
 - (b) Not apply the deviation from the existing order to the revised amount of child support, when the CSEA can not determine the monetary or percentage value of the deviation.
 - (3) The CSEA shall indicate on the JFS 07724, "Administrative Adjustment Recommendation" (effective or revised effective date as identified in rule 5101:12-45-99 of the Administrative Code) whether the court-ordered deviation has been applied in accordance with paragraph (B)(2) of this rule.
- (C) In accordance with division (C)(~~H~~17) of section 3119.01 of the Revised Code, the CSEA may impute potential income to a parent when the CSEA determines that the parent is voluntarily unemployed or underemployed.
- (1) Imputed income may be based on what the parent would have earned if fully employed as determined from the following criteria:
 - (a) The parent's prior employment experience;
 - (b) The parent's education;

- (c) The parent's physical and mental disabilities, if any;
 - (d) The availability of employment in the geographic area in which the parent resides;
 - (e) The prevailing wage and salary levels in the geographic area in which the parent resides;
 - (f) The parent's special skills and training;
 - (g) Whether there is evidence that the parent has the ability to earn the imputed income;
 - (h) The age and special needs of the child subject to the child support order (hereafter "child");
 - (i) The parent's increased earning capacity because of experience;
 - (j) The parent's decreased earning capacity because of a felony conviction; or
 - (k) Any other relevant factor.
- (2) Income may also be imputed 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 CSEA, not to exceed the rate of interest specified in division (A) of section 1343.03 of the Revised Code, when the income is significant.
- (D) In accordance with division (I) of section 3119.05 of the Revised Code, unless it would be unjust or inappropriate and therefore not in the best interest of the child, a CSEA shall not determine a parent to be voluntarily unemployed or underemployed and shall not impute income to that parent if ~~either~~any of the following conditions exists:
- (1) The parent is receiving recurring monetary income from means-tested public assistance benefits, including cash assistance payments under the Ohio works first program established under Chapter 5107. of the Revised Code, general assistance under former Chapter 5113. of the Revised Code, supplemental security income, or means-tested veterans' benefits; or
 - (2) The parent is approved for social security disability insurance benefits because of a mental or physical disability, or the court or CSEA determines that the parent is unable to work based on medical documentation that includes a physician's diagnosis and a physician's opinion regarding the parent's mental or physical disability and inability to work; or

- (3) The parent has proven that the parent has made continuous and diligent efforts without success to find and accept employment, including temporary employment, part-time employment, or employment at less than the parent's previous salary or wage; or
- (4) The parent is complying with court-ordered family reunification efforts in a child abuse, neglect, or dependency proceeding, to the extent that compliance with those efforts limits the parent's ability to earn income; or
- ~~(2)~~(5) The parent is incarcerated or institutionalized for a period of twelve months or more with no other available assets, unless the parent is incarcerated for an offense relating to the abuse or neglect of a child who is the subject of the support order or an offense under Title XXIX of the Revised Code when against the obligee or a child who is the subject of the support order is a victim of the offense.
- (E) In accordance with division (K) of section 3119.05 of the Revised Code, a CSEA may disregard a parent's additional income from overtime or additional employment when the agency finds that the additional income was generated primarily to support a new or additional family member or members, or under other appropriate circumstances.
- (F) In accordance with division (L) of section 3119.05 of the Revised Code, if both parents involved in the immediate child support determination have a prior order for support relative to a minor child or children born to both parents, the CSEA shall collect information about the existing order or orders and consider those together with the current calculation for support to ensure that the total of all orders for all children of the parties does not exceed the amount that would have been ordered if all children were addressed in a single proceeding.

To determine the amount of the child support obligation, including cash medical, the CSEA shall calculate the guidelines using the total number of common children between the parties to determine what the ordered child support amount would have been if all children were being addressed in a single order. Subtract from that amount the total of any existing current child support obligations for common children between the parties.

- (1) When the calculation results in a balance of zero or greater, the balance becomes the obligation amount for the new child support obligation, or;
- (2) When the calculation results in a balance that is less than zero, the resulting child support obligation shall be zero.

(G) In accordance with section 3119.051 of the Revised Code, the support obligation shall be reduced by ten per cent of the amount of the individual support obligation for the parent(s) when a court has issued or is issuing a court-ordered parenting time order that equals or exceeds ninety overnights per year. This reduction may be in addition to the other deviations and reductions.

~~(G)~~(H) In accordance with section 3119.04 of the Revised Code, in determining the amount of child support to be paid under any child support order issued or adjusted by the CSEA:

- (1) When the combined ~~gross annual~~ income of both parents ~~is less than six thousand six hundred dollars per year~~ falls below eight thousand four hundred dollars, the CSEA shall ~~determine the amount of the obligor's child support obligation on a case-by-case basis using the basic child support schedule as a reference~~ apply the minimum support amount in accordance with section 3119.06 of the Revised Code. The CSEA, in its discretion and in appropriate circumstances, may issue a minimum support order of less than eighty dollars a month or issue an order not requiring the obligor to pay any child support amount. The circumstances under which a CSEA may issue an order include the nonresidential parent's medically verified or documented physical or mental disability or institutionalization in a facility for persons with a mental illness or any other circumstances considered appropriate by the CSEA.

~~The CSEA shall review the obligor's gross income and living expenses to determine the maximum amount of child support that the CSEA can reasonably order without denying the obligor the means for self-support at a minimum subsistence level and shall recommend or order a specific amount of child support, unless the obligor proves to the CSEA that the obligor is totally unable to pay child support, and the CSEA determines that it would be unjust or inappropriate to order the payment of child support and enters the determination and supporting findings of fact in an addendum to the JFS 07719, "Administrative Order for Child Support and Medical Support" (effective or revised effective date as identified in rule 5101:12-45-99 of the Administrative Code), or the JFS 07724, "Administrative Adjustment Recommendation" (effective or revised effective date as identified in rule 5101:12-45-99 of the Administrative Code).~~

- (2) The CSEA shall enter the figure, determination, and supporting findings on the JFS 07719, "Administrative Order for Child Support and Medical Support" (effective or revised effective date as identified in rule 5101:12-45-99 of the Administrative Code) or JFS 07724.

~~(2)~~(3) When the combined gross annual income of both parents is greater than ~~one hundred fifty thousand dollars per year~~ the maximum amount listed on the JFS 07767, "Basic Child Support Schedule" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code), the CSEA shall determine the amount of the obligor's child support obligation on a case-by-case basis and shall consider the needs and the standard of living of the child and of the parents.

The CSEA shall compute a basic combined child support obligation that is no less than the obligation that would have been computed under the basic child support schedule and applicable worksheet for a combined gross annual income ~~of one hundred fifty thousand dollars~~ equal to the maximum annual incomes listed on the JFS 07767, unless the CSEA determines that it would be unjust or inappropriate and ~~would therefore not be~~ in the best interest of the child, obligor, or obligee to order that amount. When the CSEA makes such a determination, the CSEA shall enter the figure, determination, and supporting findings of fact in an addendum to the JFS 07719 or JFS 07724.

~~(H)~~(I) In determining the amount of cash medical support to be paid under any child support order issued or adjusted by the CSEA, the CSEA shall calculate the cash medical support obligation in accordance with this rule and with rule ~~5101:12-47-01.25~~ 5101:12-1-17 of the Administrative Code. The cash medical support amount shall be ordered based on the number of children subject to the order and split between the parties using the parents' income share.

~~(H)~~(J) When calculating the appropriate amount of child support and cash medical support to be paid under a child support order, the CSEA shall determine the appropriate parent(s) to provide private health insurance coverage for the children.:

~~(1) The appropriate person, whether it is the obligor, the obligee, or both, to be required to provide or report the availability of private health insurance coverage for the child; and~~

~~(2) The cost of health insurance coverage which the obligor, the obligee, or both have been ordered to obtain for the child.~~

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5101:12-45-05.2 **Conducting the administrative support hearing.**

(A) In accordance with sections 3111.82 and 3111.821 of the Revised Code, when an administrative child support hearing is held and there is not a final and enforceable determination of paternity, the parties may raise the issue of the existence or nonexistence of a father and child relationship. The administrative officer shall treat the issue as a request made pursuant to rule 5101:12-40-20 of the Administrative Code and determine the issue in accordance with that rule and its supplemental rules.

(1) Circumstances in which paternity may be rebutted during an administrative support hearing include:

(a) Paternity is presumed pursuant to section 3111.03 of the Revised Code except that a presumption that is conclusive as provided in division (A) of section 3111.95 of the Revised Code cannot be rebutted; or

(b) An acknowledgment of paternity has been filed but has not become final.

If the parties raise the issue of the existence or nonexistence of a father and child relationship when an acknowledgment of paternity has been filed but is not final, the administrative officer shall treat it as a request to rescind the ~~acknowledgement~~acknowledgment and proceed in accordance with rule 5101:12-40-17 of the Administrative Code.

(B) An administrative officer must be present to conduct the administrative child support hearing.

(C) Each person may bring a representative to the administrative child support hearing. The administrative officer may exclude any individual who is determined not to have a valid interest in the proceedings.

(D) The child support enforcement agency (CSEA) shall allow each person to present evidence proving or disproving verifications and allegations of earnings, income, wages, or assets and any other information that may be used to establish the amount a parent should pay for support.

(E) The CSEA shall ~~use the "Ohio Child Support Guidelines" as set forth in Chapter 3119. of the Revised Code and~~ comply with the requirements contained in ~~rule~~rules 5101:12-1-17 and 5101:12-45-10 of the Administrative Code when determining and setting child support amounts.

~~In accordance with section 3119.04 of the Revised Code, when the combined gross income is less than six thousand six hundred dollars per year or greater than one hundred fifty thousand dollars per year, the administrative officer shall determine the~~

~~amount of support on a case-by-case basis. The administrative officer shall attach the determination and findings of fact to the JFS 07719, "Administrative Order for Child Support and Medical Support" (effective or revised effective date as identified in rule 5101:12-45-99 of the Administrative Code).~~

(F) At the conclusion of the administrative child support hearing, the administrative officer shall ensure that:

- (1) A record of the proceedings, which includes copies of all documents and exhibits submitted, is compiled;
- (2) The JFS 07719, "Administrative Order for Child Support and Medical Support" (effective or revised effective dates as identified in rule 5101:12-45-99 of the Administrative Code) is completed and issued to each person within five business days of the administrative child support hearing;
- (3) A record of the administrative child support hearing is maintained in a manner that would make it acceptable and accessible for court use; and
- (4) The support enforcement tracking system (SETS) is updated with the administrative support order information.

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5101:12-1-99 Chapter 5101:12-1 forms - Ohio support enforcement program.

The forms identified in this rule are referenced within various rules contained within division 5101:12 of the Administrative Code. The effective or revised effective dates of the forms are as follows:

- (A) JFS 01709, "Confidentiality of Information Reference Guide" (11/2011);
- (B) JFS 01728, "Daily Time Sheet for Non-Dedicated Principal Staff" (2/2009);
- (C) JFS 01729, "Monthly Time Sheet Summary for Non-Dedicated Principal Staff" (2/2009);
- (D) JFS 01730, "Dedicated Principal Staff Exception Report" (2/2009);
- (E) JFS 01731, "Monthly Time Summary for Governmental Contractor" (2/2009);
- (F) JFS 01772, "IV-D Contract Cover Letter" (rev. 5/2013);
- (G) JFS 02015, "IV-D Contract Time Study" (rev. 2/2009);
- (H) JFS 02151, "IV-D Contract Evaluation" (rev. 5/2013);
- (I) JFS 02750, "CFIS Local Agency Quarterly Financial Statement" (rev. 10/2011)
- (J) JFS 04001, "Request for Case Information" (11/2011);
- (K) JFS 04234, "Annual Full-Time Equivalent Report" (rev. 1/2008);
- (L) JFS 07014, "Tax Information Safeguarding Authorization Agreement" (rev. 4/2008);
- (M) JFS 07015, "Certification of Compliance with Competitive Sealed Bid Requirements" (rev. 2/2009);
- (N) JFS 07016, "IV-D Contract Security Addendum" (rev. 2/2009);
- (O) JFS 07018; "IV-D Contract" (rev. 12/2013);
- (P) JFS 07019, "Federal Tax Information Item Tracking Log" (4/2008);
- (Q) JFS 07020, "Governmental Contractor IV-D Contract Budget" (rev. 2/2009);
- (R) JFS 07034, "Governmental Contractor Monthly Expense Report" (rev. 2/2009);
- (S) JFS 07035, "IV-D Contract Invoice" (rev. 2/2009);

- (T) JFS 07037, "IV-D Contract Amendment" (rev. 12/2013);
- (U) JFS 07038, "Acknowledgment of Paternity Affidavit" (5/2014);
- (V) JFS 07072, "Safeguarding of Internal Revenue Service (IRS), Ohio Department Of Taxation (ODT), Federal Parent Locator Service (FPLS), and Unemployment Compensation (UC) Information" (rev. ~~4/2018~~3/2019);
- (W) JFS 07078, "Code of Responsibility" (rev. ~~7/2017~~6/2018);
- (X) JFS 07700, "SETS User Access Application" (rev. ~~5/2008~~3/2019);
- (Y) JFS 07713, "Child Welfare Agency Locate-Only Request" (rev. 4/2018);
- (Z) JFS 07729, "FTI Safeguarding Workbook" (4/2018); ~~and~~
- (AA) JFS 07766, "Child Support Guideline Manual" (3/2019);
- (BB) JFS 07767, "Ohio Basic Child Support Guideline Schedule" (3/2019);
- (CC) JFS 07768, "Sole/Shared Child Support Computation Worksheet" (3/2019);
- (DD) JFS 07769, "Split Parenting Child Support Computation Worksheet" (3/2019); and
- ~~(AA)~~(EE) ODM 06613, "Accident/Injury Insurance Information" (rev. 12/2016).

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Prior Effective Dates: 05/01/2014, 06/01/2015, 04/01/2018

5101:12-1-17**Ohio child support guideline.**

(A) In accordance with sections 3119.021 and 3119.022 of the Revised Code, this rule promulgates the basic child support schedule and worksheets required to be used by all courts and child support enforcement agencies (CSEA) when calculating child support and cash medical support obligations, as follows:

(1) The basic child support schedule, JFS 07767, "Ohio Basic Child Support Guideline Schedule" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code), shall be used by all courts and CSEAs when calculating the amount of child support to be paid pursuant to a support order, unless the combined annual income of the parents is less than the minimum or more than the maximum guideline income listed on the JFS 07767.

(2) When a court or CSEA calculates a new or modified child support order, the court or CSEA shall use:

(a) The JFS 07768, "Sole/Shared Child Support Computation Worksheet" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code); or

(b) The JFS 07769, "Split Parenting Child Support Computation Worksheet" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code) when calculating support where there is more than one child who is the subject of an allocation of parental rights and responsibilities and each parent is the residential parent and legal custodian of at least one of those children.

(B) In accordance with section 3119.022 of the Revised Code, this rule promulgates the JFS 07766, "Child Support Guideline Manual" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code) for the purpose of providing guidance and assistance to any person calculating a support obligation.

(1) The maximum state-wide average child care cost estimate required under section 3119.05 of the Revised Code to be issued by the department of job and family services (ODJFS) is contained within table four of the JFS 07766, and

(2) The amount of the cash medical support obligation required under division (B) of section 3119.302 of the Revised Code to be issued by ODJFS is contained within table three of the JFS 07766.

(C) When completing the JFS 07768 or JFS 07769 the courts or CSEA shall:

- (1) Use table two of the JFS 07766 to identify the maximum state-wide average child care cost estimates;
- (2) Use table three of the JFS 07766 when calculating the cash medical support obligation;
- (3) Exclude any reimbursed or subsidized child care cost, including any state or federal tax credit, whether or not claimed; a court or CSEA completing the worksheet shall exclude any federal dependent care tax credit allowed under section 21 of the Internal Revenue Code 26 U.S.C. 21(revised 12/29/2007), and it is rebuttably presumed that any state tax credit allowed under section 5747.054 of the Revised Code shall also be excluded. A court may exclude any other relevant state tax credit if evidence of the availability of such credit is established by the parent;
- (4) Calculate all amounts to the third decimal place and then round to the second decimal place as follows:
 - (a) When the number in the third decimal place is less than or equal to the number four, then the number in the third decimal place shall be dropped and the number in the second decimal place shall remain the same; and
 - (b) When the number in the third decimal place is greater than or equal to the number five, then the number in the third decimal place shall be dropped and the number in the second decimal place shall be rounded up to the next number.

Effective: 3/28/2019

Five Year Review (FYR) Dates: 03/28/2024

CERTIFIED ELECTRONICALLY

Certification

02/07/2019

Date

Promulgated Under: 119.03
Statutory Authority: 3125.25
Rule Amplifies: 3119.021, 3119.022, 3119.04, 3119.05, 3119.051,
3119.06, 3119.29, and 3119.30

Ohio Department of Job and Family Services
SPLIT PARENTING CHILD SUPPORT COMPUTATION WORKSHEET

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>		Date this form is completed <Date>	
County Name <County Name>		SETS Case Number <SETS Case Number>	Court or Administrative Order Number <Court or Administrative Number>	Number of Children of the Order <Number of Children>	
To complete this form, use the JFS 07766, "Child Support Guidelines Manual". This manual can be found at www.ohio.gov by searching "JFS 07766".					
I. GROSS INCOME				Parent A	Parent B
1.	Annual Gross Income (Figure must represent the sum of gross income inclusions and exclusions as described in Ohio Revised Code 3119.01(C)(12))				
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) (See instructions)				
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, if Line 7 results in a negative amount, enter "0")				
8.	Health insurance maximum (Multiply Line 7 by 5% or .05)				
II. ADJUSTMENTS TO INCOME					
9.	Adjustment 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 for each parent's total annual gross income from Line 7 for the number of children on Line 9a				
	e. Divide the amount on Line 9d by the number on Line 9a				
f. Multiply the amount from Line 9e by the number in Line 9c. This is the adjustment amount for other minor children for each parent.					
10.	Adjustment for Out-of-Pocket Health Insurance Premiums				
	a. Identify the health insurance obligor(s) (See instructions)			<input type="checkbox"/>	<input type="checkbox"/>
	b. Enter the total, actual out-of-pocket cost for health insurance premiums for the parent(s) identified on Line 10a (See instructions)				
11.	Annual court ordered spousal support paid; if no spousal support is paid, enter "0"				
12.	Total adjustments to income (Line 9f, plus Line 10b, plus Line 11)				
13.	Adjusted annual gross income (Line 7 minus Line 12; if Line 13 results in a negative amount, enter "0")				

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>				Date this form is completed <Date>				
County Name <County Name>		SETS Case Number <SETS Case Number>		Court or Administrative Order Number <Court or Administrative Number>		Number of Children of the Order <Number of Children>				
III. INCOME SHARES						Parent A	Parent B			
14.	Enter the amount from Line 13 for each parent (Adjusted annual gross income)									
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 adjusted annual gross income (Add together the amounts on Line 14 for both parents)									
17.	Income Share: Enter the percentage of parent's income to combined adjusted annual gross income (Line 14 divided by Line 16 for each parent)									
IV. SUPPORT CALCULATION										
Basic Child Support Obligation										
Number of children with Parent A:		Number of children with Parent B				Parent A Custodial		Parent B Custodial		
						Parent A		Parent B		
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 with each parent. If either parent's Line 14 amount is less than the 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 parents' combined adjusted annual gross income on Line 16 for the number of children with each parent. If Line 16 amount is less than lowest income amount on the Basic Schedule, enter "960"									
	c. Multiply the amount on Line 18b by Line 17 for each parent and enter the amount									
	d. Enter the lower of Line 18a or Line 18c for each parent, if less than "960", enter "960"									
Parenting Time Order										
19.	a. Enter "Yes" for any parent for whom a court has issued or is issuing a parenting time order that equals or exceeds ninety overnights per year							<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
	b. 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"									
Derivative Benefit										
20.	Enter any non-means-tested benefits received by the child(ren) subject to the order.									
Child Care Expenses										
a. Annual child care expenses for children with each parent (Less any subsidies)										
Children with Parent A										
	Child 1	Child 2	Child 3	Child 4	Child 5	Child 6				
b. Age										
c. Max										
d. Actual										
e. Lowest										
Children with Parent B										
	Child 1	Child 2	Child 3	Child 4	Child 5	Child 6				
f. Age										
g. Max										
h. Actual										
i. Lowest										
j. Enter total of Line 21e for the children with Parent A										
k. Enter total of Line 21i for the children with Parent B										
l. Enter the eligible federal and state tax credits (See instructions)										
m. Line 21j minus combined amounts of Line 21l										
n. Line 21k minus combined amounts of Line 21l										
o. Multiply Line 21m and Line 21n 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). Annual child care costs										
p. Line 21o minus Line 21a. If calculation results in a negative amount, enter "0"										
22.	Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21p; if calculation results in a negative amount, enter "0"). Annual child support obligation									
IV. Cash Medical										
Cash Medical Obligation						Parent A Custodial		Parent B Custodial		
						Parent A		Parent B		
23.	a. Annual combined cash medical support obligation (See instructions)									
	b. Multiply Line 23a by Line 17 for each parent. Annual cash medical obligation									

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>		Date this form is completed <Date>
County Name <County Name>	SETS Case Number <SETS Case Number>	Court or Administrative Order Number <Court or Administrative Number>		Number of Children of the Order <Number of Children>

VI. RECOMMENDED MONTHLY ORDERS FOR DECREE		Parent A OBLIGATION	Parent B OBLIGATION	NET SUPPORT OBLIGATION
24.	ANNUAL CHILD SUPPORT AMOUNT (Line 22)			
25.	MONTHLY CHILD SUPPORT AMOUNT (Net Support Obligation amount from Line 24, divided by 12) (See instructions)			
26.	Line 26 is ONLY completed if the court orders any deviation(s) to child support. (See sections 3119.23, 3119.231 and 3119.24 of the Revised Code)			
	a. For 3119.23 factors (Enter the monthly amount)			
	b. For 3119.231 extended parenting time (Enter the monthly amount)			
	c. Total of amounts from Line 26a and Line 26b			
27.	DEVIATED MONTHLY CHILD SUPPORT AMOUNT (Line 25 plus or minus Line 26c)			
28.	ANNUAL CASH MEDICAL AMOUNT (Line 23b)			
29.	MONTHLY CASH MEDICAL AMOUNT (Net Support Obligation amount from Line 28, divided by 12) (See Instructions)			
30.	Line 30 is ONLY completed if the court orders a deviation to cash medical. (See section 3119.303 of the Revised Code)			
	Cash Medical Deviation amount (Enter the monthly amount)			
31.	DEVIATED MONTHLY CASH MEDICAL AMOUNT (Line 29, plus or minus Line 30)			
Lines 32 and 33 are ONLY completed if you have one parent with a child support obligation (Line 25 or Line 27) and the other parent with a cash medical obligation (Line 29 or Line 31). (See instructions)				
32.	Enter amounts from Line 25 or Line 27 and Line 29 or Line 31 (See instructions)			
33.	MONTHLY SUPPORT AMOUNT (Net Support Obligation amount from Line 32) (See instructions)			
34.	Enter ONLY the total monthly obligation for the parent ordered to pay support (Line 25 or Line 27, plus Line 29 or Line 31, or Line 33)			

Ohio Department of Job and Family Services
SOLE/SHARED PARENTING CHILD SUPPORT COMPUTATION WORKSHEET

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>		Date this form is completed <Date>	
County Name <County Name>		SETS Case Number <SETS Case Number>		Court or Administrative Order Number <Court or Administrative Number>	
				Number of Children of the Order <Number of Children>	
To complete this form, use the JFS 07766, "Child Support Guidelines Manual". This manual can be found at www.ohio.gov by searching "JFS 07766".					
I. GROSS INCOME				Parent A	Parent B
1.	Annual Gross Income (Figure must represent the sum of gross income inclusions and exclusions as described in Ohio Revised Code 3119.01(C)(12))				
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) (See instructions)				
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, if Line 7 results in a negative amount, enter "0")				
8.	Health insurance maximum (Multiply Line 7 by 5% or .05)				
II. ADJUSTMENTS TO INCOME					
9.	Adjustment 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 on Line 9a				
	e. Divide the amount on Line 9d by the number on Line 9a				
	f. Multiply the amount from Line 9e by the number in Line 9c. This is the adjustment amount for other minor children for each parent.				
10.	Adjustment for Out-of-Pocket Health Insurance Premiums				
	a. Identify the health insurance obligor(s) (See instructions)			<input type="checkbox"/>	<input type="checkbox"/>
	b. Enter the total, actual out-of-pocket costs for health insurance premiums for the parent(s) identified on Line 10a (See instructions)				
11.	Annual court ordered spousal support paid; if no spousal support is paid, enter "0"				
12.	Total adjustments to income (Line 9f, plus Line 10b, plus Line 11)				
13.	Adjusted annual gross income (Line 7 minus Line 12; if Line 13 results in a negative amount, enter "0")				

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>		Date this form is completed <Date>			
County Name <County Name>	SETS Case Number <SETS Case Number>	Court or Administrative Order Number <Court or Administrative Number>		Number of Children of the Order <Number of Children>			
III. INCOME SHARES				Parent A	Parent B		
14.	Enter the amount from Line 13 for each parent (Adjusted annual gross income)						
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 adjusted annual gross income (Add together the amounts on Line 14 for both parents)						
17.	Income Share: Enter the percentage of parent's income to combined adjusted annual 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 parents' combined adjusted annual gross income on Line 16 for the number of children of this order. If Line 16 amount is less than lowest income amount on the Basic Schedule, enter "960"						
	c. Multiply the amount on 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, if less than "960", enter "960"						
Parenting Time Order							
19.	a. Enter "Yes" for any parent for whom a court has issued or is issuing a parenting time order that equals or exceeds ninety overnights per year				<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							
20.	Enter any non-means-tested benefits received by the child(ren) subject to the order.						
Child Care Expenses (See instructions)							
21.	a. Annual child care expenses for children of this order (Less any subsidies)						
		Child 1	Child 2	Child 3	Child 4	Child 5	Child 6
	b. Child Age						
	c. Maximum Allowable Cost						
	d. Actual Out of Pocket						
	e. Enter lower of Line 21c or 21d						
	f. Enter total of Line 21e for children of this order						
	g. Enter the eligible federal and state tax credits (See instructions)						
	h. Line 21f minus combined amounts of Line 21g						
	i. Multiply Line 21h 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). Annual child care costs						
j. Line 21i minus Line 21a. If calculation results in a negative amount, enter "0"							
22.	Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21j; if calculation results in a negative amount, enter "0"). Annual child support obligation						
V. CASH MEDICAL							
Cash Medical Obligation							
23.	a. Annual combined cash medical support obligation (See instructions)						
	b. Multiply Line 23a by Line 17 for each parent. Annual cash medical obligation						

Parent A Name <Parent A Name>		Parent B Name <Parent B Name>		Date this form is completed <Date>
County Name <County Name>	SETS Case Number <SETS Case Number>	Court or Administrative Order Number <Court or Administrative Number>		Number of Children of the Order <Number of Children>

VI. RECOMMENDED MONTHLY ORDERS FOR DECREE		Parent A Obligation	Parent B Obligation
24.	CHILD SUPPORT AMOUNT (Line 22, divided by 12)		
25.	Line 25 is ONLY completed if the court orders any deviation(s) to child support. (See sections 3119.23, 3119.231 and 3119.24 of the Revised Code)		
	a. For 3119.23 factors (Enter the monthly amount)		
	b. For 3119.231 extended parenting time (Enter the monthly amount)		
	c. Total of amounts from Line 25a and Line 25b		
26.	DEVIATED MONTHLY CHILD SUPPORT AMOUNT (Line 24 plus or minus Line 25c)		
27.	CASH MEDICAL SUPPORT AMOUNT (Line 23b, divided by 12)		
28.	Line 28 is ONLY completed if the court orders a deviation to cash medical. (See section 3119.303 of the Revised Code)		
	Cash Medical Deviation amount (Enter the monthly amount)		
29.	DEVIATED MONTHLY CASH MEDICAL AMOUNT (Line 27 plus or minus Line 28)		
30.	Enter ONLY the total monthly obligation for the parent ordered to pay support (Line 24 or Line 26, plus Line 27 or Line 29)		

Ohio Department of Job and Family Services

BASIC CHILD SUPPORT 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	\$1,470	\$1,980	\$2,184	\$2,286	\$2,388	\$2,490
19200	\$1,626	\$2,040	\$2,256	\$2,364	\$2,472	\$2,580
19800	\$1,806	\$2,100	\$2,328	\$2,442	\$2,556	\$2,670
20400	\$1,986	\$2,160	\$2,400	\$2,520	\$2,640	\$2,760
21000	\$2,166	\$2,220	\$2,472	\$2,598	\$2,724	\$2,850
21600	\$2,346	\$2,346	\$2,544	\$2,676	\$2,808	\$2,940
22200	\$2,526	\$2,526	\$2,616	\$2,754	\$2,892	\$3,030
22800	\$2,706	\$2,706	\$2,706	\$2,832	\$2,976	\$3,120
23400	\$2,886	\$2,886	\$2,886	\$2,910	\$3,060	\$3,210
24000	\$3,066	\$3,066	\$3,066	\$3,066	\$3,144	\$3,300
24600	\$3,246	\$3,246	\$3,246	\$3,246	\$3,246	\$3,390
25200	\$3,426	\$3,426	\$3,426	\$3,426	\$3,426	\$3,480
25800	\$3,606	\$3,606	\$3,606	\$3,606	\$3,606	\$3,606
26400	\$3,786	\$3,786	\$3,786	\$3,786	\$3,786	\$3,786
27000	\$3,966	\$3,966	\$3,966	\$3,966	\$3,966	\$3,966
27600	\$4,146	\$4,146	\$4,146	\$4,146	\$4,146	\$4,146
28200	\$4,326	\$4,326	\$4,326	\$4,326	\$4,326	\$4,326
28800	\$4,506	\$4,506	\$4,506	\$4,506	\$4,506	\$4,506
29400	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686
30000	\$4,866	\$4,866	\$4,866	\$4,866	\$4,866	\$4,866
30600	\$5,046	\$5,046	\$5,046	\$5,046	\$5,046	\$5,046
31200	\$5,226	\$5,226	\$5,226	\$5,226	\$5,226	\$5,226
31800	\$5,406	\$5,406	\$5,406	\$5,406	\$5,406	\$5,406

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
32400	\$5,561	\$5,586	\$5,586	\$5,586	\$5,586	\$5,586
33000	\$5,658	\$5,766	\$5,766	\$5,766	\$5,766	\$5,766
33600	\$5,754	\$5,946	\$5,946	\$5,946	\$5,946	\$5,946
34200	\$5,850	\$6,126	\$6,126	\$6,126	\$6,126	\$6,126
34800	\$5,946	\$6,306	\$6,306	\$6,306	\$6,306	\$6,306
35400	\$6,043	\$6,486	\$6,486	\$6,486	\$6,486	\$6,486
36000	\$6,139	\$6,666	\$6,666	\$6,666	\$6,666	\$6,666
36600	\$6,235	\$6,846	\$6,846	\$6,846	\$6,846	\$6,846
37200	\$6,332	\$7,026	\$7,026	\$7,026	\$7,026	\$7,026
37800	\$6,428	\$7,206	\$7,206	\$7,206	\$7,206	\$7,206
38400	\$6,524	\$7,386	\$7,386	\$7,386	\$7,386	\$7,386
39000	\$6,620	\$7,566	\$7,566	\$7,566	\$7,566	\$7,566
39600	\$6,710	\$7,746	\$7,746	\$7,746	\$7,746	\$7,746
40200	\$6,798	\$7,926	\$7,926	\$7,926	\$7,926	\$7,926
40800	\$6,887	\$8,106	\$8,106	\$8,106	\$8,106	\$8,106
41400	\$6,976	\$8,286	\$8,286	\$8,286	\$8,286	\$8,286
42000	\$7,064	\$8,466	\$8,466	\$8,466	\$8,466	\$8,466
42600	\$7,153	\$8,646	\$8,646	\$8,646	\$8,646	\$8,646
43200	\$7,242	\$8,826	\$8,826	\$8,826	\$8,826	\$8,826
43800	\$7,331	\$9,006	\$9,006	\$9,006	\$9,006	\$9,006
44400	\$7,419	\$9,186	\$9,186	\$9,186	\$9,186	\$9,186
45000	\$7,508	\$9,366	\$9,366	\$9,366	\$9,366	\$9,366
45600	\$7,597	\$9,546	\$9,546	\$9,546	\$9,546	\$9,546
46200	\$7,686	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726
46800	\$7,774	\$9,906	\$9,906	\$9,906	\$9,906	\$9,906
47400	\$7,863	\$10,086	\$10,086	\$10,086	\$10,086	\$10,086
48000	\$7,952	\$10,266	\$10,266	\$10,266	\$10,266	\$10,266
48600	\$8,040	\$10,446	\$10,446	\$10,446	\$10,446	\$10,446
49200	\$8,129	\$10,626	\$10,626	\$10,626	\$10,626	\$10,626
49800	\$8,218	\$10,806	\$10,806	\$10,806	\$10,806	\$10,806
50400	\$8,291	\$10,986	\$10,986	\$10,986	\$10,986	\$10,986
51000	\$8,358	\$11,166	\$11,166	\$11,166	\$11,166	\$11,166
51600	\$8,424	\$11,346	\$11,346	\$11,346	\$11,346	\$11,346
52200	\$8,490	\$11,526	\$11,526	\$11,526	\$11,526	\$11,526
52800	\$8,556	\$11,706	\$11,706	\$11,706	\$11,706	\$11,706
53400	\$8,623	\$11,886	\$11,886	\$11,886	\$11,886	\$11,886
54000	\$8,689	\$12,066	\$12,066	\$12,066	\$12,066	\$12,066
54600	\$8,755	\$12,246	\$12,246	\$12,246	\$12,246	\$12,246
55200	\$8,821	\$12,426	\$12,426	\$12,426	\$12,426	\$12,426
55800	\$8,887	\$12,606	\$12,606	\$12,606	\$12,606	\$12,606
56400	\$8,954	\$12,786	\$12,786	\$12,786	\$12,786	\$12,786
57000	\$9,020	\$12,966	\$12,966	\$12,966	\$12,966	\$12,966
57600	\$9,086	\$13,146	\$13,146	\$13,146	\$13,146	\$13,146
58200	\$9,152	\$13,326	\$13,326	\$13,326	\$13,326	\$13,326
58800	\$9,197	\$13,506	\$13,506	\$13,506	\$13,506	\$13,506

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
59400	\$9,240	\$13,686	\$13,686	\$13,686	\$13,686	\$13,686
60000	\$9,283	\$13,866	\$13,866	\$13,866	\$13,866	\$13,866
60600	\$9,326	\$14,004	\$14,046	\$14,046	\$14,046	\$14,046
61200	\$9,369	\$14,062	\$14,226	\$14,226	\$14,226	\$14,226
61800	\$9,412	\$14,120	\$14,406	\$14,406	\$14,406	\$14,406
62400	\$9,455	\$14,178	\$14,586	\$14,586	\$14,586	\$14,586
63000	\$9,498	\$14,235	\$14,766	\$14,766	\$14,766	\$14,766
63600	\$9,541	\$14,293	\$14,946	\$14,946	\$14,946	\$14,946
64200	\$9,584	\$14,351	\$15,126	\$15,126	\$15,126	\$15,126
64800	\$9,627	\$14,409	\$15,306	\$15,306	\$15,306	\$15,306
65400	\$9,670	\$14,466	\$15,486	\$15,486	\$15,486	\$15,486
66000	\$9,713	\$14,524	\$15,666	\$15,666	\$15,666	\$15,666
66600	\$9,754	\$14,580	\$15,846	\$15,846	\$15,846	\$15,846
67200	\$9,789	\$14,632	\$16,026	\$16,026	\$16,026	\$16,026
67800	\$9,825	\$14,683	\$16,206	\$16,206	\$16,206	\$16,206
68400	\$9,860	\$14,734	\$16,386	\$16,386	\$16,386	\$16,386
69000	\$9,896	\$14,786	\$16,566	\$16,566	\$16,566	\$16,566
69600	\$9,931	\$14,837	\$16,746	\$16,746	\$16,746	\$16,746
70200	\$9,967	\$14,888	\$16,926	\$16,926	\$16,926	\$16,926
70800	\$10,002	\$14,939	\$17,106	\$17,106	\$17,106	\$17,106
71400	\$10,038	\$14,991	\$17,286	\$17,286	\$17,286	\$17,286
72000	\$10,073	\$15,042	\$17,466	\$17,466	\$17,466	\$17,466
72600	\$10,109	\$15,093	\$17,646	\$17,646	\$17,646	\$17,646
73200	\$10,144	\$15,144	\$17,826	\$17,826	\$17,826	\$17,826
73800	\$10,180	\$15,196	\$17,958	\$18,006	\$18,006	\$18,006
74400	\$10,215	\$15,247	\$18,016	\$18,186	\$18,186	\$18,186
75000	\$10,251	\$15,298	\$18,074	\$18,366	\$18,366	\$18,366
75600	\$10,286	\$15,349	\$18,133	\$18,546	\$18,546	\$18,546
76200	\$10,321	\$15,401	\$18,191	\$18,726	\$18,726	\$18,726
76800	\$10,357	\$15,452	\$18,250	\$18,906	\$18,906	\$18,906
77400	\$10,392	\$15,503	\$18,308	\$19,086	\$19,086	\$19,086
78000	\$10,428	\$15,555	\$18,367	\$19,266	\$19,266	\$19,266
78600	\$10,463	\$15,606	\$18,425	\$19,446	\$19,446	\$19,446
79200	\$10,508	\$15,672	\$18,504	\$19,626	\$19,626	\$19,626
79800	\$10,556	\$15,747	\$18,595	\$19,806	\$19,806	\$19,806
80400	\$10,605	\$15,823	\$18,687	\$19,986	\$19,986	\$19,986
81000	\$10,654	\$15,898	\$18,778	\$20,166	\$20,166	\$20,166
81600	\$10,703	\$15,973	\$18,869	\$20,346	\$20,346	\$20,346
82200	\$10,752	\$16,048	\$18,960	\$20,526	\$20,526	\$20,526
82800	\$10,801	\$16,123	\$19,051	\$20,706	\$20,706	\$20,706
83400	\$10,850	\$16,198	\$19,142	\$20,886	\$20,886	\$20,886
84000	\$10,899	\$16,273	\$19,234	\$21,066	\$21,066	\$21,066
84600	\$10,948	\$16,348	\$19,325	\$21,246	\$21,246	\$21,246
85200	\$10,997	\$16,423	\$19,416	\$21,426	\$21,426	\$21,426
85800	\$11,046	\$16,498	\$19,507	\$21,606	\$21,606	\$21,606

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
86400	\$11,095	\$16,573	\$19,598	\$21,786	\$21,786	\$21,786
87000	\$11,144	\$16,648	\$19,689	\$21,966	\$21,966	\$21,966
87600	\$11,193	\$16,723	\$19,781	\$22,095	\$22,146	\$22,146
88200	\$11,242	\$16,798	\$19,872	\$22,197	\$22,326	\$22,326
88800	\$11,291	\$16,873	\$19,963	\$22,299	\$22,506	\$22,506
89400	\$11,340	\$16,948	\$20,054	\$22,401	\$22,686	\$22,686
90000	\$11,389	\$17,023	\$20,145	\$22,503	\$22,866	\$22,866
90600	\$11,438	\$17,098	\$20,236	\$22,605	\$23,046	\$23,046
91200	\$11,487	\$17,172	\$20,328	\$22,705	\$23,226	\$23,226
91800	\$11,513	\$17,204	\$20,356	\$22,736	\$23,406	\$23,406
92400	\$11,540	\$17,236	\$20,383	\$22,767	\$23,586	\$23,586
93000	\$11,566	\$17,267	\$20,411	\$22,798	\$23,766	\$23,766
93600	\$11,592	\$17,299	\$20,439	\$22,829	\$23,946	\$23,946
94200	\$11,619	\$17,330	\$20,467	\$22,861	\$24,126	\$24,126
94800	\$11,645	\$17,362	\$20,495	\$22,892	\$24,306	\$24,306
95400	\$11,671	\$17,393	\$20,522	\$22,923	\$24,486	\$24,486
96000	\$11,697	\$17,425	\$20,550	\$22,954	\$24,666	\$24,666
96600	\$11,724	\$17,457	\$20,578	\$22,985	\$24,846	\$24,846
97200	\$11,750	\$17,488	\$20,606	\$23,016	\$25,026	\$25,026
97800	\$11,776	\$17,520	\$20,634	\$23,047	\$25,206	\$25,206
98400	\$11,802	\$17,551	\$20,661	\$23,078	\$25,386	\$25,386
99000	\$11,829	\$17,583	\$20,689	\$23,109	\$25,420	\$25,566
99600	\$11,852	\$17,613	\$20,716	\$23,139	\$25,452	\$25,746
100200	\$11,864	\$17,631	\$20,736	\$23,161	\$25,477	\$25,926
100800	\$11,877	\$17,648	\$20,756	\$23,184	\$25,502	\$26,106
101400	\$11,889	\$17,666	\$20,776	\$23,206	\$25,526	\$26,286
102000	\$11,901	\$17,684	\$20,796	\$23,228	\$25,551	\$26,466
102600	\$11,914	\$17,701	\$20,816	\$23,251	\$25,576	\$26,646
103200	\$11,926	\$17,719	\$20,836	\$23,273	\$25,601	\$26,826
103800	\$11,938	\$17,737	\$20,856	\$23,296	\$25,625	\$27,006
104400	\$11,951	\$17,755	\$20,876	\$23,318	\$25,650	\$27,186
105000	\$11,963	\$17,772	\$20,896	\$23,341	\$25,675	\$27,366
105600	\$11,976	\$17,790	\$20,917	\$23,363	\$25,699	\$27,546
106200	\$11,988	\$17,808	\$20,937	\$23,386	\$25,724	\$27,726
106800	\$12,000	\$17,826	\$20,957	\$23,408	\$25,749	\$27,906
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
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
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
300600	\$21,785	\$32,338	\$38,007	\$42,455	\$46,700	\$50,763
301200	\$21,807	\$32,375	\$38,054	\$42,507	\$46,757	\$50,825
301800	\$21,830	\$32,411	\$38,100	\$42,559	\$46,814	\$50,887

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
302400	\$21,852	\$32,448	\$38,147	\$42,611	\$46,872	\$50,950
303000	\$21,875	\$32,484	\$38,194	\$42,663	\$46,929	\$51,012
303600	\$21,897	\$32,521	\$38,240	\$42,715	\$46,986	\$51,074
304200	\$21,920	\$32,557	\$38,287	\$42,768	\$47,043	\$51,137
304800	\$21,942	\$32,594	\$38,334	\$42,820	\$47,101	\$51,199
305400	\$21,965	\$32,630	\$38,380	\$42,872	\$47,158	\$51,261
306000	\$21,988	\$32,667	\$38,427	\$42,924	\$47,215	\$51,324
306600	\$22,010	\$32,703	\$38,474	\$42,976	\$47,273	\$51,386
307200	\$22,033	\$32,740	\$38,520	\$43,028	\$47,330	\$51,448
307800	\$22,055	\$32,776	\$38,567	\$43,080	\$47,387	\$51,511
308400	\$22,078	\$32,813	\$38,613	\$43,132	\$47,445	\$51,573
309000	\$22,100	\$32,849	\$38,660	\$43,185	\$47,502	\$51,635
309600	\$22,123	\$32,886	\$38,707	\$43,237	\$47,559	\$51,697
310200	\$22,146	\$32,922	\$38,753	\$43,289	\$47,617	\$51,760
310800	\$22,168	\$32,959	\$38,800	\$43,341	\$47,674	\$51,822
311400	\$22,191	\$32,995	\$38,847	\$43,393	\$47,731	\$51,884
312000	\$22,213	\$33,032	\$38,893	\$43,445	\$47,789	\$51,947
312600	\$22,236	\$33,068	\$38,940	\$43,497	\$47,846	\$52,009
313200	\$22,258	\$33,105	\$38,987	\$43,549	\$47,903	\$52,071
313800	\$22,281	\$33,141	\$39,033	\$43,601	\$47,961	\$52,134
314400	\$22,304	\$33,178	\$39,080	\$43,654	\$48,018	\$52,196
315000	\$22,326	\$33,214	\$39,127	\$43,706	\$48,075	\$52,258
315600	\$22,349	\$33,251	\$39,173	\$43,758	\$48,133	\$52,321
316200	\$22,371	\$33,287	\$39,220	\$43,810	\$48,190	\$52,383
316800	\$22,394	\$33,323	\$39,267	\$43,862	\$48,247	\$52,445
317400	\$22,416	\$33,360	\$39,313	\$43,914	\$48,305	\$52,508
318000	\$22,439	\$33,396	\$39,360	\$43,966	\$48,362	\$52,570
318600	\$22,461	\$33,433	\$39,407	\$44,018	\$48,419	\$52,632
319200	\$22,484	\$33,469	\$39,453	\$44,070	\$48,477	\$52,695
319800	\$22,507	\$33,506	\$39,500	\$44,123	\$48,534	\$52,757
320400	\$22,529	\$33,542	\$39,547	\$44,175	\$48,591	\$52,819
321000	\$22,552	\$33,579	\$39,593	\$44,227	\$48,649	\$52,882
321600	\$22,574	\$33,615	\$39,640	\$44,279	\$48,706	\$52,944
322200	\$22,597	\$33,652	\$39,687	\$44,331	\$48,763	\$53,006
322800	\$22,619	\$33,688	\$39,733	\$44,383	\$48,821	\$53,068
323400	\$22,642	\$33,725	\$39,780	\$44,435	\$48,878	\$53,131
324000	\$22,665	\$33,761	\$39,827	\$44,487	\$48,935	\$53,193
324600	\$22,687	\$33,798	\$39,873	\$44,540	\$48,993	\$53,255
325200	\$22,710	\$33,834	\$39,920	\$44,592	\$49,050	\$53,318
325800	\$22,732	\$33,871	\$39,967	\$44,644	\$49,107	\$53,380
326400	\$22,755	\$33,907	\$40,013	\$44,696	\$49,165	\$53,442
327000	\$22,777	\$33,944	\$40,060	\$44,748	\$49,222	\$53,505
327600	\$22,800	\$33,980	\$40,106	\$44,800	\$49,279	\$53,567
328200	\$22,823	\$34,017	\$40,153	\$44,852	\$49,337	\$53,629
328800	\$22,845	\$34,053	\$40,200	\$44,904	\$49,394	\$53,692

Annual Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
329400	\$22,868	\$34,090	\$40,246	\$44,956	\$49,451	\$53,754
330000	\$22,890	\$34,126	\$40,293	\$45,009	\$49,509	\$53,816
330600	\$22,913	\$34,163	\$40,340	\$45,061	\$49,566	\$53,879
331200	\$22,935	\$34,199	\$40,386	\$45,113	\$49,623	\$53,941
331800	\$22,958	\$34,236	\$40,433	\$45,165	\$49,681	\$54,003
332400	\$22,981	\$34,272	\$40,480	\$45,217	\$49,738	\$54,066
333000	\$23,003	\$34,309	\$40,526	\$45,269	\$49,795	\$54,128
333600	\$23,026	\$34,345	\$40,573	\$45,321	\$49,853	\$54,190
334200	\$23,048	\$34,382	\$40,620	\$45,373	\$49,910	\$54,252
334800	\$23,071	\$34,418	\$40,666	\$45,426	\$49,967	\$54,315
335400	\$23,093	\$34,455	\$40,713	\$45,478	\$50,025	\$54,377
336000	\$23,116	\$34,491	\$40,760	\$45,530	\$50,082	\$54,439

Ohio

Department of
Job and Family Services

John R. Kasich, Governor

Cynthia C. Dungey, Director

Office of Child support

Child Support Guideline Manual

For Ohio Courts and Agencies

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Introduction

Welcome to the Child Support Guideline Manual for Ohio. You will need to use this manual to calculate child support using the JFS 07768, "Sole/Shared Child Support Computation Worksheet" (3/2019) and the JFS 07769, "Split Parenting Child Support Computation Worksheet" (3/2019). This manual will provide you with instructions needed to complete a child support worksheet.

There are eight main sections in this manual:

1. *"Calculating Ohio Child Support Guideline Obligations,"* which provides a high-level description of the JFS 07767, "Basic Child Support Schedule" (3/2019) and the child support guideline worksheets;
2. *"Definitions,"* which provides definitions from the Ohio Revised Code that are used in this manual;
3. *"Child Support Worksheet Overview,"* which provides an overview of the sections and components in the worksheets;
4. *"Worksheet Line-by-Line Instructions,"* which provides detailed instructions, including any calculations needed, for each line item to complete the worksheets;
"General Instructions (Lines 1-17) are for both the sole/shared parenting worksheet and the split parenting worksheet;
5. *"Sole/Shared Parenting Worksheet Line-by-Line Instructions (Lines 18-30),"* which provides exclusive instructions for Lines 18 to 30 on the sole/shared parenting worksheet;
6. *"Split Parenting Worksheet Line-by-Line Instructions (Lines 18-34),"* which provides exclusive instructions for Lines 18 to 34 on the split parenting worksheet;
7. *"Tables,"* which contains the tables required to complete certain line items on the worksheets; and
8. *"Appendix,"* which contains the JFS Forms needed to complete a guideline calculation

Calculating Ohio Child Support Guideline Obligations

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. A guideline worksheet is used to gather information and to derive the obligation of each parent for the support of their child or children.

Child support obligations are calculated using these tools: the JFS 07767, "Basic Child Support Schedule" (schedule) and either the JFS 07768, "Sole/Shared Child Support Computation Worksheet" (sole/shared worksheet) or the JFS 07769, "Split Parenting Child Support Computation Worksheet" (split worksheet). Use of the worksheets is supported by this manual, the JFS 07766, "Child Support Guideline Manual" (manual).

The schedule is a table 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 when calculating child support.

Annual Income in the schedule is listed in \$600 increments. If the income amount is between two amounts set forth in the income column, 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 combined annual income or the individual parent's annual income.¹

Obligation amounts contained in the six right-side columns are derived using the Betson-Rothbarth child rearing expenditure methodology which bases expenditure data on data from the Consumer Expenditure Survey conducted by the Bureau of Labor Statistics, United States Department of Labor.

The Betson-Rothbarth table is modified by a self-support reserve (SSR) and a Sliding Scale Minimum Order (SSMO). The SSR adjusts obligation amounts for low and low-middle income obligors to ensure the payor has sufficient income to pay their obligation on a consistent monthly basis. The

¹ Ohio Revised Code (ORC) 3119.05
JFS 07766 (3/2019)

SSMO ensures that obligors with income below the SSR minimum are required to pay an obligation based on their ability to pay. All features of the schedule are mandated in Ohio Revised Code §3119.021.

Ohio Revised Code §3119.022 requires the Ohio Department of Job and Family Services to create guideline worksheets and instructions that incorporate the requirements of Chapter 3119 of the Revised Code.

The Sole/Shared Worksheet is a JFS form that, like the schedule, is required to be used in all courts and child support enforcement agencies in Ohio for the calculation of child support awards. The Sole/Shared Worksheet gathers information about the parents and guides them, their attorney(s), the child support enforcement agency, or the court, through the calculation process. Much like a tax form, it establishes the parent's income, credits, and other adjustments. The support calculation will always 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 Sole/Shared 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 Sole/Shared Worksheet.

There is one alternative version to the Sole/Shared Worksheet. It is called a Split Worksheet and it is used to calculate child support in one specific scenario – in which there is more than one child who is the subject of an allocation of parental rights and responsibilities and each parent is the residential parent and legal custodian of at least one of those children. This manual also provides instructions for completion of the Split Worksheet.

In addition to line-by-line instructions for each of the worksheets, this manual also contains three tables that contain data that are required to be used to complete certain lines on the worksheet. These tables are available in the description of the line by line instructions; they are also available in the section "Tables" near the end of the document.

Definitions

The following terms and definitions are used throughout the manual and can be found in the Ohio Revised Code. They are provided to the user for purposes of calculating a support order.

Gross income

From Ohio Revised Code section 3119.01(C)(12):

"Gross income" means, except as excluded in division (C)(12) 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 based on 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 amounts received for children who are not included in the current calculation;
- (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)(17):

"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)(19):

"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 information 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 calculates the annual income of a parent, it shall not include any income earned by the spouse of that parent.

Medical Expenses

From Ohio Revised Code section 3119.01(C)(14):

"Ordinary medical expenses" includes copayments and deductibles, and uninsured medical-related costs for the children of the order.

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

"Extraordinary medical expenses" means any uninsured medical expenses incurred for a child during a calendar year that exceed the total cash medical support amount owed by the parents during that year.

Other information regarding extraordinary medical expenses

From Ohio Revised Code section 3119.05(F):

The court shall issue a separate medical support order for extraordinary medical expenses, including orthodontia, dental, optical, and psychological services. If the court makes an order for payment of private education, and other appropriate expenses, it shall do so by issuing a separate order. The court may consider these expenses in adjusting a child support order.

Self-Sufficiency Reserve (SSR)

From Ohio Revised Code section 3119.01(C)(20):

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

Child Support Worksheet Overview

The unnumbered section at the top of the worksheet is used to identify information regarding the parties, the case number, the county, etc.

I. Gross Income

This section is used to gather information regarding both parents' annual gross income. Income most commonly includes gross annual salary and wages but can also include earnings and income from other sources.

This section also includes a calculation to determine the maximum amount a parent would be required to pay for health insurance premiums based on their individual gross income.

II. Adjustments to Income

This section is used to gather information for each parent that would allow for adjustments to be made to their gross income.

Adjustments in this section include:

- Other minor child(ren) not on this order, including any minor biological or adopted children that a parent has a legal duty of support for, even if the child does not reside in the home
- Total, actual out-of-pocket cost paid, or expected to be paid for health insurance premiums for the person or persons who will be ordered to provide coverage
- Annual court ordered spousal support paid

III. Income Shares

This section uses the parents' combined total gross income to determine their individual income share percentage.

When determining the child support obligation, the parent's combined obligation amount is used on the Worksheet, to then calculate each parent's income share percentage of the combined obligation. The income share percentage will determine the ordered dollar amount to be paid by each parent.

IV. Support Calculations

This section is used to calculate the annual support obligation by using the basic child support schedule. Based on the parents' income, the worksheet will determine if the parents' individual income will be used, or their share of the combined income of both parents. When determining the basic child support obligation, the following adjustments will be considered:

- *Parenting Time Order*: A parent who has a court order for parenting time that equals or exceeds ninety overnights per year.
- *Derivative Benefits*: Any non-means tested benefit received by the child(ren) resulting from the claim of either parent.
- *Child Care Costs*: 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 cap to determine each parent's responsibility. 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 Ohio Office of Children and Families. Child care costs are for work or for activities related to employment training.

V. Cash Medical

This section is used to calculate the cash medical support order amount that goes towards the ordinary medical expenses incurred during a calendar year.

Cash medical will be a charging support obligation at all times. Extraordinary medical expenses are any uninsured medical expenses incurred in a calendar year for a child(ren), that exceed the total cash medical obligation owed during that year.

VI. Recommended Monthly Orders for Decree

This section is used to calculate the monthly ordered amounts for the child support and cash medical support obligation for each parent. The total monthly obligation for the parent ordered to pay support will be used in the recommended order for support.

This section also contains deviation information, if applicable. This section should be used by the court when the parents request a deviation of the child support and the request is granted. The court shall state specifically in the order the facts that are the basis for the deviation.²

If the child support enforcement agency can determine the monetary or percentage value of the deviation of the order under review, the agency shall apply the deviation to the revised amount of child support.³

² ORC 3119.23

³ ORC 3119.63

Worksheet Line-by-Line 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 either the JFS 07768 (for sole or shared parenting orders), or the JFS 07769 (for split parenting orders). As stated in the *Introduction* section of this manual, these worksheets share the same instructions for Lines 1 to 17. Starting on Line 18, there are a separate set of instructions for the sole/shared parenting worksheet and the split parenting worksheet.

Note: The user should enter annual figures on the worksheet, unless instructed otherwise.

The top of each worksheet has the following case specific information that needs to be completed:

- Parent A's name,
- Parent B's name,
- Date this form is completed,
- County name where the order is from,
- SETS Case number,
- Court or Administrative Order Number, and
- Number of children of the order



Helpful Hints for Rounding

For Calculations: Take any dollar amount or percentage out to two decimal places and round to the second decimal place, unless told otherwise per the worksheet(s) instructions.

For Rounding: When the number in the third decimal place is 0 to 4, drop the number in the third decimal place and the number in the second decimal place shall remain the same.

When the number in the third decimal place is 5 to 9, drop the number in the third decimal place and the number in the second decimal place shall be rounded up to the next number.

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%
- Or, if the decimal amount is .37424, the amount entered should be 37.42%

General Instructions (Lines 1 – 17)

I. Gross Income

Line 1

“Annual Gross Income (Figure must represent the sum of gross income inclusions and exclusions as described in ORC 3119.01(C)(12))”

Enter the amount of Annual Gross Income for the individual for the year. The figure must represent the sum of gross income inclusions and exclusions as described in Ohio Revised Code 3119.01(C)(12). Inclusions should be added, and exclusions should be subtracted, from the parent’s gross income before entering the amount on Line 1.

Note: See the *Definitions* section in this manual for further income information, including exclusions from “Gross Income,” such as union dues, uniform fees, etc.⁴

- 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”

Enter the amount of overtime, bonuses, and commissions for three years on Lines 2a to 2d:

Line 2a, “Year 3 (Three years ago)”

Line 2b, “Year 2 (Two years ago)”

Line 2c, “Year 1 (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 the amount on Line 2c)”

For Line 2d, enter the average of the three years (Line 2a, 2b, and 2c) or the year one amount (Line 2c), whichever is less.

- 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, 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 3

“Calculation for Self-Employment Income”

Enter the amount of annual self-employment income and expenses for each parent who is self-employed for Lines 3a to 3d.

Line 3a, “Gross receipts from business”

Line 3b, “Ordinary and necessary business expenses”

Line 3c, “6.2% of the adjusted gross income or actual marginal difference between actual rate paid and F.I.C.A. rate”

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

For Line 3d, subtract Lines 3b and/or 3c from Line 3a, and enter the amount in Line 3d.

- 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 individual’s 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 4

“Annual income from unemployment compensation”

Enter the annual income amount from unemployment compensation.

⁴ ORC 3119.01

- 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 an unemployment compensation benefit award letter or IRS-1099.

Line 5

“Annual income from workers’ compensation, disability insurance, or social security disability/retirement benefits”

Enter the annual income amount of workers’ compensation, disability insurance, or social security disability/retirement benefits.

Line 6

“Other annual income or potential income”

Enter the amount of other annual income or potential income for the parent, if applicable.

- 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 actually received; 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.
 - Additional income from overtime or additional employment may be disregarded when the court or agency finds that it was generated primarily to support a new or additional family member(s), or under other appropriate circumstance.⁵
-

Line 7

“Total annual gross income (Add Lines 1, 2d, 3d, 4, 5 and 6, if Line 7 results in a negative amount, enter “0”)”

Enter the amount in Line 7 for the total annual gross income for each parent, by adding together Lines 1, 2d, 3d, 4, 5 and 6. If Line 7 results in a negative amount, enter “0”.

Line 8

“Health insurance maximum (Multiply Line 7 by 5% or .05)”

Multiply Line 7 by 5% or .05 and enter the amount on Line 8; this will give you the health insurance maximum for each parent.

II. Adjustments to Income

Line 9

“Adjustment 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:”

Enter the information requested on Lines 9a to 9f. This will determine the amount to be given as an adjustment for other children that each parent has a legal duty of support for, but who are not the children subject to this order.

- This includes biological or adopted children in the parent’s home or outside the home that the parent has a legal duty of support for. This does not include step- children.
- This amount is a credit for minor children not subject to the order and is subtracted from the parent’s annual income. It is not intended to produce exact results for support of children outside the order.

Line 9a, “Enter the total number of children, including children of this order and other children”

Enter the total number of all biological or adopted minor children for each parent. This includes children of this order and other children.

⁵ ORC 3119.05
JFS 07766 (3/2019)

Line 9b, “Enter the number of children subject to this order”

Enter only the number of children subject to this child support order on Line 9b.

Line 9c, “Line 9a minus Line 9b”

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 on Line 9a”

Using each parent’s individual income on Line 7 and the total number of children on Line 9a, determine the child support obligation from the JFS 07767, “Basic Child Support Schedule” for the total number of children each parent has a legal duty to support.

- If the income amount is between two amounts set forth in the income column of the 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 combined annual income or the individual parent’s annual income.⁶
- If the parent’s income is less than \$8,400, use \$960 for the obligation since the JFS 07767 does not list income below \$8,400.

Additional Information:

- For the income row identified in the JFS 07767, 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).

Obligation Multipliers for Seven or More Children

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

The JFS 07767 (schedule) only provides obligation amounts for six children. If a parent has more than six children, use the multiplier in Table 1 below, to determine the amount of support on the basic schedule for that number of children. The “3-child amount” can be found in the third column (Three Children) of the JFS 07767.

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 or more	2.182 X 3-child amount

⁶ ORC 3119.05
JFS 07766 (3/2019)

Line 9e

“Divide the amount on Line 9d by the number on Line 9a”

Divide the total amount of child support from the JFS 07767 (schedule) entered in Line 9d by the total number of children in Line 9a, and enter the amount on Line 9e. This will calculate the credit amount for each child the parent has a legal duty of support for.

Line 9f

“Multiply the amount from Line 9e by the number on Line 9c. This is the adjustment amount for other minor children for each parent.

Multiply the amount for each child from Line 9e by the number of other children on Line 9c, and enter the amount on Line 9f. This is the total amount of credit the parent will receive for all children not subject to this order.

Line 10

“Adjustment for Out-of-Pocket Health Insurance Premiums”

Enter the requested information on Lines 10a and 10b to identify the health insurance obligor(s) and the adjustment amount for total, actual out-of-pocket health insurance premiums paid or expected to be paid, if ordered.

Line 10a

“Identify the health insurance obligor(s)”

Check the box in the column for parent A, parent B, or both, to indicate which parent(s) will be the health insurance obligor(s). The health insurance obligor(s) is the parent or parents who are required by the court or the CSEA to provide health insurance coverage.⁷

Additional information:⁸

The child support obligee is presumed to be the appropriate parent to provide health insurance for the children of the order unless rebutted by one of the following:

- The obligor already has health insurance coverage that is reasonable in cost;
- The obligor already has health insurance coverage in place that is not reasonable in cost, but the obligor

wishes to be the health insurance obligor and provide coverage;

- The obligor can obtain coverage that is reasonable in cost through an employer or other source. The length in time the obligor has worked for the employer and the stability of the insurance shall be considered by the court or CSEA; or
- The obligee is a non-parent individual or agency that has no duty to provide medical support.

Both parents may be ordered to provide health insurance coverage if they both wish to be named health insurance obligors and already have health insurance in place or available for the child(ren).

Unless the obligee is a non-parent individual or agency that has not duty to provide medical support, if private health insurance for the children is not available at a reasonable cost to the obligor or obligee at the time the order is issued, the obligee must obtain private health insurance for the children no later than thirty days after it becomes available to the obligee at a reasonable cost, and must inform the CSEA when it is obtained.

If private health insurance becomes available to the obligor at a reasonable cost, the obligor shall inform the child support enforcement agency and may seek a modification of health insurance coverage from the court with respect to a court child support order, or from the agency with respect to an administrative support order.

Note: Health insurance is determined to be reasonable in cost if the total, actual cost of private health insurance does not exceed an amount equal to 5% of the annual income of that person.⁹

Line 10b

“Enter the total, actual out-of-pocket costs for health insurance premiums for the parent(s) identified on Line 10a”

Enter the total, actual out-of-pocket costs for annual health insurance premiums for the parent(s) identified on Line 10a that are being paid or expected to be paid, if ordered. This line only needs to be completed for the health insurance obligor(s). If a parent is NOT the health insurance obligor, leave Line 10a blank and enter “0” on Line 10b.

- The cost of health insurance in this section is an amount equal to the total, actual out-of-pocket cost for health insurance premiums for the coverage.¹⁰

⁷ ORC 3119.29

⁸ ORC 3119.30

⁹ 45 CFR 303.31

¹⁰ ORC 3119.30

- This information should come from the parent(s) 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 the amount paid or expected to be paid, if ordered.
- Any credit given will be less any subsidy, including a premium tax credit or cost-sharing reduction received by the parent(s) providing coverage.

Line 11

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

Enter the amount of annual court ordered spousal support paid, excluding any ordered payment on arrears. Sources of verification of spousal support paid may include, but is not limited to, pay records from a CSEA or a bank statement.

Line 12

“Total adjustments to income (Line 9f, plus Line 10b, plus Line 11)”

Add Lines 9f, 10b and 11, and enter the amount on Line 12; this is the total of the adjustments to income for each parent. This amount will be deducted from each parent’s annual income.

Line 13

“Adjusted annual gross income (Line 7 minus Line 12; if Line 13 results in a negative amount, enter "0")”

Subtract Line 12 from Line 7; if the amount results in a negative amount, enter “0” for Line 13. This is the adjusted annual gross income for each parent.

III. Income Shares

Line 14

“Enter the amount from Line 13 for each parent (Adjusted annual gross income)”

Enter the adjusted annual gross income for both parents from Line 13, on Line 14. This Line is simply to carry the adjusted income amounts to page two of the worksheet.

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”

If a parent’s income is in the shaded area of the JFS 07767 (schedule) for children of this order, check the box for that parent. The schedule is located in the Appendix section of this manual.

Line 16

“Combined adjusted annual gross income (Add together the amounts on Line 14 for both parents)”

Add together the amounts on Line 14 for both parents and enter the amount on Line 16; 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

“Income Share: Enter the percentage of parent's income to combined adjusted annual gross income (Line 14 divided by Line 16 for each parent)”

Divide Line 14 by Line 16 for each parent and enter the amount on Line 17, to determine the income share of each parent.

Sole/Shared Parenting Worksheet Line-by-Line Instructions (Lines 18 – 30)



Follow these line-by-line instructions only if using the Sole/Shared Parenting Computation Worksheet

The JFS 07768 will be used for sole/shared parenting. The General Instructions section of this manual has line-by-line instructions for Lines 1-17.

IV. Support Calculation

Line 18

“Basic Child Support Obligation”

For Lines 18a to 18d, enter the basic child support obligation amount for each parent by using the JFS 07767 (schedule).

If the income amount is between two amounts set forth in the income column of the schedule, the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the income column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the income column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents’ actual combined annual income or the individual parent’s annual income.¹¹

Reminder: When using the basic child support schedule, if there are seven or more children on the order, refer to **Table 1. Obligation Multiplier for Seven or More Children.**

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”

For each parent use the income amounts on Line 14, and find the corresponding cell on the schedule for the number of children of this order. Enter the amount on Line 18a. If either parent’s Line 14 amount is less than the lowest income amount on the basic schedule, enter “960.” This is the amount of child support based on the parent’s individual income only.

Line 18b

“Using the Basic Child Support Schedule, enter the amount from the corresponding cell for the parents’ combined adjusted annual gross income on Line 16 for the number of children of this order. If Line 16 amount is less than lowest income amount on the Basic Schedule, enter '960”

Use the combined income amount for both parents on Line 16 and find the corresponding cell on the schedule for the number of children of this order. Enter the amount on Line 18b. This is the amount of child support for both parents based on the parents’ combined income.

If the parents’ combined income is less than the lowest income amount of \$8,400 on the basic schedule, enter \$960 for the obligation.



Key Information

If using the JFS 07768, “Sole/Shared Child Support Computation Worksheet,” proceed to the next page for the Sole/Shared Instructions. If using the JFS 07769, “Split Parenting Child Support Computation Worksheet,” proceed to the Split Parenting Instructions in this manual for line-by-line instructions starting on page 14.

¹¹ ORC 3119.05

Line 18c

“Multiply the amount on Line 18b by Line 17 for each parent. Enter the amount for each parent”

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, if less than '960,' enter '960”

For each parent, enter the lower amount from Line 18a or Line 18c. If the amount is less than “960,” enter “960” on Line 18d. This is the basic annual obligation amount for each parent.

Line 19

“Parenting Time Order”

Enter the requested information on Lines 19a and 19b to indicate if a parent has a parenting time order and to allow for an adjustment for a parent or parents when a court has issued or is issuing a court-ordered parenting time order that equals or exceeds ninety overnights per year. The annual individual support obligation for that parent shall be reduced by ten per cent.¹²

- If the parties desire a different adjustment for extended parenting time, they must request a deviation through 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 adjustment.

Line 19a

“Enter “Yes” for any parent for whom a court has issued or is issuing an order for parenting time that equals or exceeds ninety overnights per year”

Mark “Yes” for the parent who has an order through the court for parenting time that equals or exceeds ninety overnights per year.

Line 19b

“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”

For any parent for whom a court has issued or is issuing an order for parenting time that equals or exceeds ninety

overnights per year, multiply Line 18d by 10% or .10 and enter the amount on Line 19b to determine the adjustment they will receive.

Line 20

“Derivative Benefit”

“Enter any non-means-tested benefits, received by the child(ren) subject to the order”

Enter the amount of the non-means-tested benefits, received by the child(ren) subject to the order; if no benefit amount received, enter “0.”

- For purposes of this Line item, a derivative benefit is any non-means tested benefit received by the child(ren) subject to the order resulting from the claims of either parent.
- This benefit amount shall be subtracted from that parent’s annual child support obligation after all other adjustments have been made. If the non-means tested benefit exceeds the child support obligation of the parent claiming the benefit, the child support obligation for that parent shall be zero.¹³
- Non-means-tested benefits may include, but are not limited to some Social Security or Veterans’ benefits.

Line 21

“Child Care Expenses”

If either parent has child care costs, enter the requested information for Lines 21a through 21j for both parents. Use the documentation provided by the parent(s) to 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 21j for each parent and proceed to Line 22.

- Child care cost is determined necessary to allow a parent to work or for activities related to employment training.¹⁴
- There is a 12-year old age limit for this credit to be given on the worksheet. This will be rebuttable for circumstances such as disabled children.
- The child care cost used in the calculation for child support purposes shall exclude any reimbursed or subsidized child care cost, including any state or federal tax credit for child care available to the parent or caretaker, whether or not claimed.¹⁵

¹² ORC 3119.051

¹³ ORC 3119.05

¹⁴ ORC 3119.05

¹⁵ ORC 3119.05

Line 21a

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

Enter the total annual amount of out-of-pocket child care costs for work or for activities related to employment training, for each parent who pays for children of this order only. If a parent does not pay any annual child care expenses, enter “0” for this line.

Subsidies and reimbursements received by the parent paying for the child care are not to be included.¹⁶ This Line represents total, actual out-of-pocket costs only.

Line 21b

“Child Age”

Enter the age of each child of the order for which the parent is paying child care costs.

If there are multiple children of the order that child care costs are being paid for, enter the age of each child.

Note: Lines 21b to 21e are completed for each child on the order. There are six columns to allow for up to six children on the order. If more than six children are on the order, complete this calculation on an additional page.

Line 21c

“Maximum Allowable Cost”

Use the following table (Table 2) to determine the maximum allowable child care costs for the purposes of child support for children of this order, and enter the amount on Line 21c for each child. If there are multiple children of the order that child care costs are being paid for, enter the amount for each child.

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

Line 21d

“Actual Out of Pocket”

Enter the out-of-pocket child care costs for work or for activities related to employment training, that each parent pays for each child of this order only. If there are multiple children of the order that child care costs are being paid for, enter the individual amount for each child.

If both parents are paying child care costs for the same child(ren), add the amounts together and enter the combined amount paid per child.

Line 21e

“Enter lower of Line 21c or Line 21d”

Enter the lesser of either the maximum allowable child care cost for each child(ren) of the order from Line 21c, or the actual out-of-pocket cost for each child(ren) of the order from Line 21d. If there are multiple children of the order that child care costs are being paid for, enter the individual amount for each child.

Line 21f

“Enter total of Line 21e for children of this order”

Add together the amounts for each child and enter the total amount on Line 21f.

Line 21g

“Enter the eligible federal and state tax credits”

If Line 21a is “0,” enter “0” on this line as well. If Line 21a is greater than “0,” enter the eligible federal and state tax credits for the parent(s) paying actual child care costs. If both parents are paying child care costs, enter the eligible federal and state tax credits for both parents.

Note: The amount that will be entered on Line 21g is the total of all federal and state tax credits for child care available.¹⁷ They will apply whether or not the parent paying the child care actually claims the tax credit.

Additional Information:

Accurately completed state and federal tax forms may be required to arrive at a figure to be entered on Line 21g. For more information see: IRS Publication 503; IRS Form 2441; Instructions for IRS Form 2441; Ohio Instructions for Filing: Individual Income Tax/School District Income Tax.

¹⁶ ORC 3119.05

¹⁷ CSPM 5101:12-1-17

Line 21h

“Line 21f minus combined amounts of Line 21g”

Subtract the combined amounts of Line 21g from Line 21f (any eligible tax credits from the child care paid) and enter on Line 21h, to determine the adjusted child care expenses.

Line 21i

“Multiply Line 21h 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”

Multiply Line 21h by Line 17 for each parent; this will give the annual allowable cost for child care that each parent is responsible for based on the income shares of the parents.

Note: If a parent has Line 15 checked, use the percentage amount on Line 17, or use 50.00%, whichever is the lower percentage amount, to determine the parent's share of the annual child care costs.

Line 21j

“Line 21i minus Line 21a. If calculation results in a negative amount, enter '0”

Take the amount in Line 21i and subtract the amount in Line 21a. 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 child(ren) of this order, from their income share on Line 21i.

Line 22

“Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21j; if calculation results in a negative amount, enter “0”). Annual child support obligation”

Take the child support obligation on Line 18d and subtract the amounts for the parenting time order and derivative benefit on Line 19b and Line 20. Then add that amount to the child care costs on Line 21j. Enter the calculated amount on Line 22. If the calculation results in a negative amount, enter “0”. This is the adjusted annual child support obligation for each parent.

V. Cash Medical

Line 23

“Cash Medical Obligation”

Enter the amounts on Lines 23a and 23b to determine the cash medical obligation for children subject to this order. Each parent will be responsible for a cash medical obligation to be applied towards ordinary medical expenses for the child(ren) of the order. The annual cash medical amount is \$388.70 per child for each child of the order. Any medical expenses over \$388.70 per year will be considered extraordinary medical expenses.

Line 23a

“Annual combined cash medical support obligation”

Enter the annual combined cash medical support obligation for the children subject of this order. The annual cash medical obligation is \$388.70 per child. Use the following table to determine the cash medical obligation for the number of children of the order:

Number of Children	Annual Cash Medical Amount
1 Child	\$388.70
2 Children	\$777.40
3 Children	\$1,166.10
4 Children	\$1,554.80
5 Children	\$1,943.50
6 Children	\$2,332.20

Note: If there are more than six children on the order, add an additional \$388.70 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”

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 annual cash medical order.

VI. Recommended Monthly Orders for Decree

Line 24

“CHILD SUPPORT AMOUNT (Line 22, divided by 12)”

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

“Line 25 is ONLY completed if the court orders any deviation(s) to child support. (See sections 3119.23, 3119.231 and 3119.24 of the Revised Code)”

The court may order a deviated amount of child support that would otherwise result from the use of the basic child support schedule and the worksheet.¹⁸ See ORC sections 3119.23, 3119.231 and 3119.24 for factors the court may consider in granting a deviation and other relevant deviation information. If no deviation is ordered, skip Line 25 and Line 26.

Note: The court may have granted an upward or downward deviation as a specific dollar amount or a percentage value. If a percentage value was granted, convert the percentage to a dollar amount to enter on the worksheet. A court may also order multiple deviations (e.g. under sections 3119.23 or 3119.231 of the Revised Code) and one may be an upward deviation and the other may be a downward deviation.

Line 25a

“For 3119.23 factors (Enter the monthly amount)”

Enter the monthly deviation amount, if applicable.

The CSEA cannot grant a deviation. This can only be done by the court. If the court child support order under review contains a deviation, the CSEA shall apply the deviation from the existing order to the revised amount of child support, as long as the CSEA can determine the monetary or percentage value of the deviation.¹⁹

Line 25b

“For 3119.231 extended parenting time (Enter the monthly amount)”

Enter the monthly amount that the courts determine should be deviated from the guidelines on Line 25b.

Line 25c

Total of amounts from Line 25a and Line 25b

Combine the amounts from Line 25a and Line 25b, and enter the amount on Line 25c.

Line 26

“DEVIATED MONTHLY CHILD SUPPORT AMOUNT (Line 24 plus or minus Line 25c)”

Enter the deviated monthly child support amount by adding or subtracting Line 25c from Line 24. Line 26 is ONLY completed if there is an amount on Line 25c.

Line 27

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

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

Line 28

“Line 28 is ONLY completed if the court orders a deviation to cash medical. (See section 3119.303 of the Revised Code)”

Note: The court may have granted an upward or downward deviation as a specific dollar amount or a percentage value. If a percentage value was granted, convert the percentage to a dollar amount to enter on the worksheet. A court may also order multiple deviations (e.g. under sections 3119.23 or 3119.231 of the Revised Code) and one may be an upward deviation and the other may be a downward deviation.

¹⁸ ORC 3119.22

¹⁹ ORC 3119.63

Line 28

“Cash Medical Deviation amount (Enter the monthly amount)”

Enter the monthly deviation amount, if applicable.

The CSEA cannot grant a deviation. This can only be done by the court. If the court cash medical support order under review contains a deviation, the CSEA shall apply the deviation from the existing order to the revised amount of cash medical, as long as the CSEA can determine the monetary or percentage value of the deviation.

Line 29

“DEVIATED MONTHLY CASH MEDICAL AMOUNT (Line 27 plus or minus Line 28)

Enter the deviated monthly cash medical support amount by adding or subtracting Line 28 from Line 27. Line 29 is ONLY completed if there is an amount on Line 28.

Line 30

“Enter ONLY the total monthly obligation for the parent ordered to pay support (Line 24 or Line 26, plus Line 27 or Line 29)”

For the parent ordered to pay support only, add Line 24, or Line 26 (if there is a child support deviation amount on Line 25c), and Line 27, or Line 29 (if there is a cash medical deviation amount on Line 28) to get the total monthly obligation. The support order amount includes both child support and cash medical support.

Split Parenting Worksheet Line-by-Line Instructions (Lines 18 – 34)



Follow these line-by-line instructions ONLY if using the Split Parenting Computation Worksheet

The JFS 07769 will be used for split parenting. Lines 1-17 are completed the same for both, the JFS 07768 and the JFS 07769. The General Instructions section of this manual has line-by-line instructions for Line items 1-17.

- 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 parent B's custody; the last two columns will be used to calculate support for the children in parent A's custody.
- The calculations will be completed through Line 23 to determine the child support obligation and cash medical obligation of 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.



Reminder for Rounding

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

For Rounding: When the number in the third decimal place is 0 to 4, drop the number in the third decimal place and the number in the second decimal place shall remain the same.

When the number in the third decimal place is 5 to 9, drop the number in the third decimal place and the number in the second decimal place shall be rounded up to the next number.

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%
- Or, if the decimal amount is .37424, the amount entered should be 37.42%

IV. Support Calculation

Line 18

“Basic Child Support Obligation”

For Lines 18a to 18d, enter the basic child support obligation amount for each parent by using the JFS 07767 (schedule). This will 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.

If the income amount is between two amounts set forth in the income column of the schedule, the court or agency may use the basic child support obligation that corresponds to the higher of the two amounts in the income column of the schedule, use the basic child support obligation that corresponds to the lower of the two amounts in the income column of the schedule, or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents’ actual combined annual income or the individual parent’s annual income.²⁰

Reminder: When using the basic child support schedule, if there are seven or more children on the order, refer to **Table 1. Obligation Multiplier for Seven or More Children.**

“Number of children with Parent A” and “Number of children with Parent B”

Enter the number of children that reside with Parent A and the number of children that reside with Parent B.

- This section of the split parenting worksheet contains separate columns to perform calculations for children in each household.
- There are four columns to enter calculations; the first two columns are calculations for children that are in parent A’s household and the last two columns are for children in parent B’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'”

For each parent use the income amounts on Line 14, and find the corresponding cell on the schedule for the number

of children of this order in each household. Enter the amount on Line 18a. If either parent’s Line 14 amount is less than the lowest income amount on the basic schedule, enter “960.” 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.

Line 18b

“Using the Basic Child Support Schedule, enter the amount from the corresponding cell for the parents’ combined adjusted annual gross income on Line 16 for the number of children with each parent. If Line 16 amount is less than lowest income amount on the Basic Schedule, enter '960'”

Use the combined income amount for both parents on Line 16 and find the corresponding cell on the schedule for the number of children on the order in each household. Enter the amount on Line 18b. This is the amount of child support for both parents based on the parents’ combined income.

If the parents’ combined income is less than the lowest income amount of \$8,400 on the basic schedule, enter \$960 for the obligation.

Line 18c

“Multiply the amount on Line 18b by Line 17 for each parent and enter the amount”

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, if less than '960,' enter '960'”

For each parent, enter the lower amount from Line 18a or Line 18c. If the amount is less than “960,” enter “960” on Line 18d. This is the basic annual obligation amount for each parent.

Line 19

“Parenting Time Order”

Enter the requested information on Lines 19a and 19b to indicate if a parent has a parenting time order and to allow for an adjustment for a parent or parents when a court has issued or is issuing a court-ordered parenting time order that equals or exceeds ninety overnights per

²⁰ ORC 3119.05

year. The annual individual support obligation for that parent shall be reduced by ten per cent.²¹

- If the parties desire a different adjustment for extended parenting time, they must request a deviation through court.

Line 19 only applies to the non-custodial parent for each household.

- When completing the calculation for parent A as the custodial parent, enter only the information for parent B as the non-custodial parent, if a parenting time order has been granted. Parent A's box will be shaded out so that the only enterable information is for parent B as the non-custodial parent.
- When completing the calculation for parent B as the custodial parent, enter only the information for parent A as the non-custodial parent, if a parenting time order has been granted. Parent B's box will be shaded out so that the only enterable information is for parent A as the non-custodial parent.

Line 19a

"Enter "Yes" for any parent for whom a court has issued or is issuing an order for parenting time that equals or exceeds ninety overnights per year"

Mark "Yes" for the parent who has an order through the court for parenting time that equals or exceeds ninety overnights per year.

Line 19b

"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'"

For any parent for whom a court has issued or is issuing an order for parenting time that equals or exceeds ninety overnights per year, multiply Line 18d by 10% or by .10 and enter the amount on Line 19b to determine the adjustment they will receive.

Line 20

"Derivative Benefit"

"Enter any non-means-tested benefits, received by the child(ren) subject to the order"

Enter the amount of the non-means-tested benefits, received by the child(ren) subject to the order; if no benefit amount received, enter "0."

Line 20 only applies to the non-custodial parent for each household.

- When completing the calculation for parent A as the custodial parent, enter only the information for parent B as the non-custodial parent if a derivative benefit is received by the child(ren) subject to the order. Parent A's box will be shaded out so that the only enterable information is for parent B as the non-custodial parent.
- When completing the calculation for parent B as the custodial parent, enter only the information for parent A as the non-custodial parent if a derivative benefit is received by the child(ren) subject to the order. Parent B's box will be shaded out so that the only enterable information is for parent A as the non-custodial parent.

Additional Information:

- For purposes of this Line item, a derivative benefit is any non-means-tested benefit received by the child(ren) subject to the order resulting from the claims of either parent.
- This benefit amount shall be subtracted from that parent's annual child support obligation after all other adjustments have been made. If the non-means tested benefit exceeds the child support obligation of the parent claiming the benefit, the child support obligation for that parent shall be zero.²²
- Non-means-tested benefits may include, but are not limited to some Social Security or Veterans' benefits.

Line 21

"Child Care Expenses"

If either parent has child care costs, enter the requested information for Lines 21a through 21r for both parents. Use the documentation provided by the parent(s) to 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 21r for each parent and proceed to Line 22.

- Child care cost is determined necessary to allow a parent to work or for activities related to employment training.²³

²¹ ORC 3119.051

²² ORC 3119.05

²³ ORC 3119.05

- There is a 12-year old age limit for this credit to be given on the worksheet. This will be rebuttable for circumstances such as disabled children.
- The child care cost used in the calculation for child support purposes shall exclude any reimbursed or subsidized child care cost, including any state or federal tax credit for child care available to the parent or caretaker, whether or not claimed.²⁴

In the first set of columns, enter the information based on Parent A as the custodial parent. In the second set of columns, enter the information based on Parent B as the custodial parent. Follow the columns straight down when entering information. Information cannot be entered for a parent when the cell is shaded.

Line 21a

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

Enter the total annual amount of out-of-pocket child care costs for work or for activities related to employment training, for each parent who pays for children with each parent. If a parent does not pay any annual child care expenses, enter “0” for this line.

Subsidies and reimbursements received by the parent paying for the child care are not to be included.²⁵ This Line represents out-of-pocket costs only.

“Children with Parent A”

Line 21b

“Age”

Enter the age of each child that is in Parent A’s household for which the parent is paying child care costs. If there are multiple children, enter the age of each child.

Note: Lines 21b to 21e are completed for each child on the order based on the number of child(ren) in Parent A’s household. There are six columns to allow for up to six children. If there are more than six children in Parent A’s household, complete this calculation on an additional page.

Line 21c

“Max”

Use the following table (Table 2) to determine the maximum allowable child care costs for the purposes of child support for children in Parent A’s household, and enter the amount on Line 21c for each child.

If there are multiple children in Parent A’s household that child care costs are being paid for, enter the amount for each child.

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

Line 21d

“Actual”

Enter the out-of-pocket child care costs for work or for activities related to employment training, that each parent pays for each child in Parent A’s household.

If there are multiple children in Parent A’s household that child care costs are being paid for, enter the individual amount for each child.

Line 21e

“Lowest”

Enter the lesser of either the maximum allowable child care cost for each child(ren) in Parent A’s household from Line 21c, or the actual out-of-pocket cost for each child(ren) in Parent A’s household from Line 21d.

If there are multiple children in Parent A’s household that child care costs are being paid for, enter the individual amount for each child.

“Children with Parent B”

Line 21f

“Age”

Enter the age of each child that is in Parent B’s household for which the parent is paying child care costs. If there are multiple children, enter the age of each child.

²⁴ ORC 3119.05
JFS 07766 (3/2019)

²⁵ ORC 3119.05

Note: Lines 21f to 21i are completed for each child on the order based on the number of child(ren) in Parent B’s household. There are six columns to allow for up to six children. If there are more than six children in Parent B’s household, complete this calculation on an additional page.

Line 21g

“Max”

Use the following table (Table 2) to determine the maximum allowable child care costs for the purposes of child support for children in Parent B’s household, and enter the amount on Line 21g for each child.

If there are multiple children in Parent B’s household that child care costs are being paid for, enter the amount for each child.

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

Line 21h

“Actual”

Enter the out-of-pocket child care costs for work or for activities related to employment training, that each parent pays for each child in Parent B’s household.

If there are multiple children in Parent B’s household that child care costs are being paid for, enter the individual amount for each child.

Line 21i

“Lowest”

Enter the lesser of either the maximum allowable child care cost for each child(ren) of the order from Line 21g, or the actual out-of-pocket cost for each child(ren) of the order from Line 21h.

If there are multiple children of the order that child care costs are being paid for, enter the individual amount for each child.

Line 21j

“Enter total of Line 21e for the children with Parent A”

Add together the amounts for each child with Parent A on Line 21e and enter the total amount on Line 21j.

Line 21k

“Enter total of Line 21i for the children with Parent B”

Add together the amounts for each child with Parent B on Line 21i and enter the total amount on Line 21k.

Line 21l

“Enter the eligible federal and state tax credits”

If Line 21a is “0,” enter “0” on this line as well. If Line 21a is greater than “0,” enter the eligible federal and state tax credits for the parent(s) paying actual child care costs. If both parents are paying child care costs, enter the eligible federal and state tax credits for both parents.

Note: The amount that will be entered on Line 21l is the total of all federal and state tax credits for child care available.²⁶ They will apply whether or not the parent paying the child care actually claims the tax credit.

Additional Information:

Accurately completed state and federal tax forms may be required to arrive at a figure to be entered on Line 21l. For more information see: IRS Publication 503; IRS Form 2441; Instructions for IRS Form 2441; Ohio Instructions for Filing: Individual Income Tax/School District Income Tax.

Line 21m

“Line 21j minus combined amounts of Line 21l”

Subtract the combined amounts of Line 21l (any eligible tax credits from the child care paid) from the first set of columns where Parent A is the custodial parent, from Line 21j and enter on Line 21m, to determine the adjusted child care expenses.

Line 21m is completed for children with Parent A.

²⁶ CSPM 5101:12-1-17
JFS 07766 (3/2019)

Line 21n

“Line 21k minus combined amounts of Line 21l”

Subtract the combined amounts of Line 21l (any eligible tax credits from the child care paid) from the second set of columns where Parent B is the custodial parent) from Line 21k) and enter on Line 21n, to determine the adjusted child care expenses.

Line 21n is completed for children with Parent B.

Line 21o

“Multiply Line 21m and Line 21n 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”

Multiply Line 21m by Line 17 for each parent and enter on the first set of columns where Parent A is the custodial parent. Multiply Line 21n by Line 17 for each parent and enter on the second set of columns where Parent B is the custodial parent; this will give the annual allowable cost for child care that each parent is responsible for based on the income shares of the parents.

Note: If a parent has Line 15 checked, use the percentage amount on Line 17, or use 50.00%, whichever is the lower percentage amount, to determine the parent's share of the annual child care costs.

Line 21p

“Line 21o minus Line 21a. If calculation results in a negative amount, enter '0'”

Take the amount in Line 21o and subtract the amount in Line 21a for each parent. Enter the amounts in the first set of columns for Parent A as the custodial parent. If this results in a negative amount, enter "0."

Enter the amounts in the second set of columns for Parent B as the custodial parent. 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 child(ren) of this order, from their income share on Line 21o.

Line 22

“Adjusted Child Support Obligation (Line 18d minus Line 19b minus Line 20 plus Line 21p; if calculation results in a negative amount, enter “0”). Annual child support obligation”

Take the child support obligation on Line 18d and subtract the amounts for the parenting time order and derivative

benefit on Line 19b and Line 20. Then add that amount to the child care costs on Line 21p. Enter the calculated amount on Line 22. If the calculation results in a negative amount, enter “0”. This is the adjusted annual child support obligation for each parent.

Line 22 only applies to the non-custodial parent for each household.

- When completing the calculation for parent A as the custodial parent, enter only the information for parent B's adjusted child support obligation. Parent A's box will be shaded out so that the only enterable information is for parent B as the non-custodial parent.
- When completing the calculation for parent B as the custodial parent, enter only the information for parent A's adjusted child support obligation. Parent B's box will be shaded out so that the only enterable information is for parent A as the non-custodial parent.

V. Cash Medical

Line 23

“Cash Medical Obligation”

Enter the amounts on Lines 23a and 23b to determine the cash medical obligation for children subject to this order in each household.

Each parent will be responsible for a cash medical obligation to be applied towards ordinary medical expenses for the child(ren) of the order in each household. The annual cash medical amount is \$388.70 per child for each child of the order. Any medical expenses over \$388.70 per year will be considered extraordinary medical expenses.

Line 23a

“Annual combined cash medical support obligation”

Enter the annual combined cash medical support obligation for the children subject of this order in each household. The annual cash medical obligation is \$388.70 per child for the child(ren) with each parent. Use the following table to determine the cash medical obligation for the number of children of the order:

Number of Children	Annual Cash Medical Amount
1 Child	\$388.70
2 Children	\$777.40
3 Children	\$1,166.10
4 Children	\$1,554.80
5 Children	\$1,943.50
6 Children	\$2,332.20

Note: If there are more than six children on the order, add an additional \$388.70 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”

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 annual cash medical order.

Line 23 only applies to the non-custodial parent for each household.

- When completing the calculation for parent A as the custodial parent, enter only the information for parent B’s cash medical support obligation. Parent A’s box will be shaded out so that the only enterable information is for parent B as the non-custodial parent.
- When completing the calculation for parent B as the custodial parent, enter only the information for parent A’s cash medical support obligation. Parent B’s box will be shaded out so that the only enterable information is for parent A as the non-custodial parent.

VI. Recommended Monthly Orders for Decree

Line 24

“ANNUAL CHILD SUPPORT AMOUNT (Line 22)

Enter the child support obligation for each parent from Line 22.

In the “NET SUPPORT OBLIGATION” column on Line 24, enter the difference between parent A’s obligation and parent B’s obligation (the higher obligation minus the lower obligation).

Note: The parent with the higher obligation will be the child support obligor for all children subject to this order. (If the calculation is done for Line 32, the child support obligor will not be determined until that line item is completed).

Line 25

“MONTHLY CHILD SUPPORT AMOUNT (Net Support Obligation amount from Line 24, divided by 12)”

Use the “NET SUPPORT OBLIGATION” from Line 24 and divide that amount by 12. Enter this amount in the column for the child support obligor (the parent with the higher obligation on Line 24).

Note: ONLY one amount will be listed on Line 25, in the column for parent A’s obligation, **OR** parent B’s obligation, **NOT BOTH.**

Line 26

“Line 26 is ONLY completed if the court orders any deviation(s) to child support. (See sections 3119.23, 3119.231 and 3119.24 of the Revised Code)”

The court may order a deviated amount of child support that would otherwise result from the use of the basic child support schedule and the worksheet.²⁷ See ORC sections 3119.23, 3119.231 and 3119.24 for factors the court may consider in granting a deviation and other relevant deviation information.

Note: The court may have granted an upward or downward deviation as a specific dollar amount or a percentage value. If a percentage value was granted, convert the percentage to a dollar amount to enter on the worksheet. A court may also order multiple deviations (e.g. under sections 3119.23 or 3119.231 of the Revised Code) and one may be an upward deviation and the other may be a downward deviation.

Line 26a

“For 3119.23 factors (Enter the monthly amount)”

Enter the monthly deviation amount, if applicable.

The CSEA cannot grant a deviation. This can only be done by the court. If the court child support order under review contains a deviation, the CSEA shall apply the deviation from the existing order to the revised amount of child support, as long as the CSEA can determine the monetary or percentage value of the deviation.²⁸

²⁷ ORC 3119.22

²⁸ ORC 3119.63

Line 26b

“For 3119.231 extended parenting time (Enter the monthly amount)”

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

Line 26c

Total of amounts from Line 26a and Line 26b

Combine the amounts from Line 26a and 26b, and enter the amount on Line 26c.

Line 27

DEVIATED MONTHLY CHILD SUPPORT AMOUNT (Line 25 plus or minus Line 26c)

Enter the deviated monthly child support amount by adding or subtracting Line 26c from Line 25. Line 27 is ONLY completed if there is an amount on Line 26c.

Line 28

“ANNUAL CASH MEDICAL AMOUNT (Line 23b)”

Enter the cash medical obligation for each parent from Line 23b.

In the “NET SUPPORT OBLIGATION” column on Line 28, enter the difference between parent A’s cash medical obligation and parent B’s cash medical obligation (the higher obligation minus the lower obligation).

Line 29

“MONTHLY CASH MEDICAL AMOUNT (Net Support Obligation amount from Line 28, divided by 12)”

Use the “NET SUPPORT OBLIGATION” for cash medical from Line 28 and divide that amount by 12. Enter this amount in the column for the parent with the higher obligation on Line 28.

Note: Only one amount will be listed on Line 29, in the column for either parent A’s obligation or parent B’s obligation, NOT BOTH.

Line 30

“Line 30 is ONLY completed if the court orders a deviation to cash medical (See section 3119.303 of the Revised Code)”

Note: The court may have granted an upward or downward deviation as a specific dollar amount or a percentage value. If a percentage value was granted, convert the percentage to a dollar amount to enter on the worksheet.

Line 30

“Cash Medical Deviation amount (Enter the monthly amount)”

Enter the monthly deviation amount, if applicable.

The CSEA cannot grant a deviation. This can only be done by the court. If the court cash medical support order under review contains a deviation, the CSEA shall apply the deviation from the existing order to the revised amount of cash medical, as long as the CSEA can determine the monetary or percentage value of the deviation.

Line 31

“DEVIATED MONTHLY CASH MEDICAL AMOUNT (Line 29, plus or minus Line 30)

Enter the deviated monthly cash medical support amount by adding or subtracting Line 30 from Line 29. Line 31 is ONLY completed if there is an amount on Line 30.



“Lines 32 and 33 are ONLY completed if you have one parent with a child support obligation (Line 25 or Line 27) and the other parent with a cash medical obligation (Line 29 or Line 31).”

Line 32

“Enter amounts from Line 25 or Line 27 and Line 29 or Line 31”

Enter Line 25 or Line 27 in the respective parent column. Enter Line 29 or Line 31 in the respective parent column. In the “NET SUPPORT OBLIGATION” column on Line 32, enter the difference between parent A’s obligation and parent B’s obligation (the higher obligation minus the lower obligation).

Note: The parent with the higher obligation will be the child support and cash medical support obligor for all children subject to this order.

Line 33

“MONTHLY SUPPORT AMOUNT (Net Support Obligation amount from Line 32)”

Use the “NET SUPPORT OBLIGATION” from Line 32 and enter this amount in the column for the child support obligor (the parent with the higher obligation on Line 32).

Note: ONLY one amount will be listed on Line 33, in the column for parent A’s obligation, **OR** parent B’s obligation, **NOT BOTH.**

Line 34

“Enter ONLY the total monthly obligation for the parent ordered to pay support (Line 25 or Line 27, plus Line 29 or Line 31, or Line 33)”

For the parent ordered to pay child support, add Line 25 or Line 27 and Line 29 or Line 31. Enter this amount in Line 34 to get the total monthly obligation. If there is an amount in Line 33, enter only that amount on Line 34. The support order amount includes both child support and cash medical support.

Tables

Table 1. Obligation Multipliers for Seven or More Children²⁹	
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

Table 2. Maximum Allowable Child Care Costs³⁰	
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

Table 3. Cash Medical Obligation³¹	
Number of Children	Annual Cash Medical Amount
1 Child	\$388.70
2 Children	\$777.40
3 Children	\$1,166.10
4 Children	\$1,554.80
5 Children	\$1,943.50
6 Children	\$2,332.20

²⁹ ORC 3119.021

³⁰ 2016 Child Care Market Rate Survey, as required by ORC 3119.05

³¹ Medical Expenditure Panel Survey (MEPS), 2015, conducted by the U.S. Health Services for health care research and quality, as required by ORC 3119.302

Appendix

The Appendix contains the following JFS Forms to complete a guideline calculation. Please see the following pages for the:

- JFS 07767, “Basic Child Support Schedule”
 - JFS 07768, “Sole/Shared Child Support Computation Worksheet”
 - JFS 07769, “Split Parenting Child Support Computation Worksheet”
-

- The rules and forms in the Child Support Program Manual (CSPM) can be accessed at:

<http://emanuals.jfs.ohio.gov/>

Or on the ODJFS Forms Central Internet page at:

<http://www.odjfs.state.oh.us/forms/inter.asp>

- A web version of the Ohio Child Support Calculator can be found at:

<https://ohiochildsupportcalculator.ohio.gov/home.html>

Please Note: The Ohio Child Support Calculator provides an estimate of the support obligation that may or may not be used in a court or administrative support order.

SETS User Access Application

In accordance with Ohio Administrative Code rule 5101:12-1-15, the Ohio Department of Job and Family Services is responsible for monitoring access to and use of SETS to prevent and promptly identify unauthorized use. This application must be completed to add, modify, or terminate a user's access to SETS and faxed to 614-995-0118, **ATTN: ODJFS Information Security Unit (INFOSEC).**

Section A – To be completed by all applicants/users**1. User Information**

User's Name: <Last, First, MI> OH|ID Workforce User ID <User ID>
 Job Title: <Job Title> SETS User ID <WXXXXXX> / <WXXXXXX>
 Telephone Number: <(xxx) xxx-xxxx> Printer ID <XXX-XXXXXXXXXX>
 Business E-mail Address: <e-mail address>

2. Area the user works in (check one below)

- CSEA or CSEA Contract Staff (complete **Section B & Sign**) State or State Contract Staff (Complete **Section D & Sign**)
 Name of County Agency: <Agency Name> Name of State Agency: <Agency Name>
 If contract staff, name of vendor: <Name of Vendor> If contract staff, name of vendor: <Name of Vendor>
 County or County Contract Staff (Complete **Sections C & Sign**) Other staff (complete **Section D & Sign**)
 Name of County Agency: <Agency Name> Name of Agency/Office: <Name of Agency/Office>
 If contract staff, name of vendor: <Name of Vendor>

3. The following action regarding the applicant's/user's SETS access is requested:

- Add applicant Modify user's access Terminate user's access

Section B – Only complete when applicant/user is CSEA or CSEA Contract Staff**1. Job Duties (check all that apply)**

- CSEA Manager/Supervisor Paternity Establishment Support Collections/Disbursements
 CSEA Administration/Fiscal Support Establishment/Review CSEA Clerical
 Location Enforcement

Section C – Only complete when applicant/user is County or County Contract Staff**1. Job Duties (check all that apply)**

- IV-A (OWF) Eligibility Food Stamps Eligibility Law Enforcement (Courts)
 Medicaid Eligibility Title XX Eligibility Law Enforcement (Prosecutor's Office)
 Workforce Development Other: <describe>

2. Describe how access to SETS is essential to the applicant's/user's job duties: <Describe Duties>**Section D – Only complete when applicant/user is State or State Contract Staff****1. Check the division within OCS or the name of the state office or vendor for whom the applicant/user works**

- OCS Automated Systems Division OCS Programs Division OCS Operations Division
 Other Agency/Office/Vendor: <Name of Agency/Office/Vendor>

2. Describe how access to SETS is essential to the applicant's/user's job duties: <Describe Duties>

By my signature below, I attest that the information I have provided on this form is complete and accurate.

User Signature

Date

Section E – To be completed by applicant's/user's supervisor or the local security coordinatorAdd SETS Security Level & ProfileModify SETS Security Level & Profile

Security Level: <Security Level>
 Profile 1: <Profile 1>
 Profile 2: <Profile 2>

	FROM	TO
Security Level:	<Security Level>	<Security Level>
Profile 1:	<Profile 1>	<Profile 1>
Profile 2:	<Profile 2>	<Profile 2>

I attest that the profile and security level requested by the employing/contracting agency for this individual accurately reflects the job title, duties, and responsibilities performed by this individual.

Supervisor or Local Security Coordinator Signature

Phone Number

Date

Section F – To be completed by Office of Child Support Application Approved Application Denied

OCS Authorized Point of Contact Signature

Date

SAFEGUARDING OF INTERNAL REVENUE SERVICE (IRS), OHIO DEPARTMENT OF TAXATION (ODT), FEDERAL PARENT LOCATOR SERVICE (FPLS), AND UNEMPLOYMENT COMPENSATION (UC) INFORMATION

<Director/Administrator Name		Director/Administrator	
<County Name>		County CSEA	
SETS User ID:	<SETS User ID>		
Agency Address:	<Agency Address>		
City, State and Zip Code:	<City>	<State>	<Zip>

Each child support enforcement agency (CSEA) will submit this form to OCS at SETS_REPORTS_SECTION@jfs.ohio.gov. This document must be printed and signed before submitting. The CSEA must also attach a list for all contractors and sub-contracts in accordance with rule 5101:12-1-22 of the Administrative Code.

Lists that will be attached
CSEA Employee List Page
Contractor List Page
Sub-Contractor List Page

I. Internal Revenue Service (IRS) Tax Payer Information

I certify that all IRS information received by the Child Support Enforcement Agency (CSEA) is needed for the purpose of, and will be used only to the extent necessary in, establishing and collecting child support obligations pursuant to Title IV-D of the Social Security Act. None of the information so obtained will be disclosed to third parties or in litigation relating to the collection or establishment of child support obligations unless it meets the requirements of the IRS Publication 1075 (rev. 9/2016).

In order to comply with the safeguarding requirements of Internal Revenue Code Section 6103(p)(4), we agree to:

- 1 Establish and maintain a permanent system of standardized records with regard to all requests made for IRS information. This will include the reason for such requests, the date the requests are made, the IRS information received, and the name of the employee having access to the information.
- 2 Store IRS information during non-duty hours in a locked container in a specifically designated place.
- 3 Limit access to file keys and safe combinations to the CSEA official responsible for safeguarding IRS information and a maximum of two alternates who are permitted access to the IRS information in the absence of such official.
- 4 Limit access to the IRS information to those CSEA employees or contractors who are authorized to inspect and use the information.

- 5 Follow commingling requirements as described in IRS Publication 1075 by maintaining the federal tax information obtained from the IRS either separately from CSEA case files or within the CSEA case files. If IRS information is maintained within CSEA case files, each file containing Federal Tax Information shall have two layers of security; one inside the file and another on the outside jacket of the file.
- 6 Assure that mail received containing IRS information is not opened prior to delivery to the CSEA official responsible for safeguarding the information.
- 7 Transmit IRS information between the CSEA and the Office of Child Support officials in double-sealed envelopes to be opened by the addressee only.
- 8 Upon completion of the use of the IRS information, IRS information will be returned to the Office of Child Support or destroyed in accordance with IRS Publication 1075.

Any destruction of data shall be witnessed by a CSEA employee and tracked.

If requested, the CSEA shall be able to furnish a report which (a) describes the procedures established and used for ensuring the confidentiality of IRS information and (b) identifies what IRS information has been disposed of and the date and manner of disposal.

II. Completion of the JFS 07014, "Tax Information Safeguarding Authorization Agreement" by Contractors and Sub-contractors

I certify that all employees of contractors and their sub-contractors who have access to FTI have completed the required FTI safeguarding training and JFS 07014, "Tax Information Safeguarding Authorization Agreement" in accordance with 5101:12-1-22 of the Administrative Code. The CSEA maintains a record of all contractors and sub-contractors who have completed the FTI safeguarding training and JFS 07014. The CSEA has enclosed a list of all contractors and sub-contractors that are required to and have completed the FTI safeguarding training and a JFS 07014.

III. Ohio Department of Taxation Taxpayer (ODT) Information

I certify that all ODT taxpayer information concerning the residential address and income of taxpayers received by the CSEA is needed for the purpose of and will be used only to the extent necessary in locating obligors or establishing, enforcing, and collecting child support obligations pursuant to Title IV-D of the Social Security Act. None of the information so obtained will be disclosed except for official purposes as described in section 3125.43 of the Revised Code or in compliance with a court order.

IV. Federal Parent Locator Service Information (FPLS)

I certify that all information received by the CSEA from FPLS is needed for the purpose of and will be used only to the extent necessary in establishing and collecting child support obligations pursuant to Title IV-D of the Social Security Act or pursuant to a request in connection with a parental kidnapping or child custody case as described in federal regulations at 45 CFR 303.15 and 303.69. This information shall be treated as confidential.

V. Department of Job and Family Services, Office of Unemployment Compensation Information

I certify that, in accordance with sections 4141.21, 4141.22, and 4141.99 of the Ohio Revised Code and rule 4141-43-02 of the Ohio Administrative Code, all information and records received from the Ohio Department of Job and Family Services, Office of Unemployment Compensation shall be used only for the purposes of establishing and collecting child support obligations from and locating individuals owing such obligations. The CSEA maintains security safeguards for location, wage, and benefit information.

Signature of CSEA Director or Administrator

Date

Print