



Members Brief

An informational brief prepared by the LSC staff for members and staff of the Ohio General Assembly

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Calculating Child Support

Under Ohio law, both parents are responsible for supporting their children financially. When a child’s parents terminate their marriage or legally separate, a court must issue an order that provides for the child’s support. A court or child support enforcement agency (CSEA) also may issue a support order when the child’s parents are unmarried.

A child support obligation amount is calculated using: (1) the basic child support schedule that takes into account the parents’ combined annual income and the number of children subject to the order and (2) worksheets, which are established and updated by the Department of Job and Family Services (JFS) based on statutory requirements. The calculation also incorporates a self-sufficiency reserve, which provides for the obligor’s adequate subsistence.

One of two worksheets must be used to calculate a child support obligation. One worksheet is used for sole custody and shared parenting arrangements, and the other is used for split parenting arrangements. These worksheets, in conjunction with the schedule, determine a parent’s support amount by calculating each parent’s income (including deductions to the income), each parent’s income share percentage and basic support obligation amount, adjustments to the support obligation for special circumstances, and each parent’s share of child care expenses. A court may deviate from the calculated child support amount in certain circumstances.

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Background

Parents are required by Ohio law to provide adequate support to their children who are under 18. A parent who fails to do so is guilty of the crime of nonsupport of dependents, a misdemeanor of the first degree.¹ A court must issue a child support order as part of a divorce, dissolution, legal separation, annulment, or child support proceeding or as part of the court's determination of paternity.² A CSEA issues a child support order as a result of its determination of paternity when the child's parents are unmarried.³ Each child support order also must include cash medical support, which is an amount ordered to be paid in a child support order towards ordinary medical expenses incurred during the calendar year, such as copayments, deductibles, and uninsured medical costs for the children under the order.⁴

Child support obligations are calculated using two tools: (1) a basic child support schedule based on the parents' combined income and number of children subject to the order and (2) a worksheet for calculating support obligations. A court or CSEA uses one of two worksheets, depending on the custody arrangement of the children. The worksheet takes into account the basic child support schedule and several factors, such as income adjustments, to determine each parent's child support obligation.

Generally, the court or CSEA will order one parent to pay an amount of child support to the other. The person required to pay child support is called the obligor. The obligee is the person to whom the obligor owes support on behalf of a child.⁵

Basic child support schedule

The basic child support schedule must be used when calculating child support. JFS updates the schedule by rule in accordance with guidelines in the Revised Code. The schedule currently establishes support amounts based on a combined annual income range from \$8,400 to \$336,600, in \$600 increments. The child support amount for each guideline income is determined by applying percentage-based formulas established in statute to the guideline income amounts. The Revised Code prescribes different formulas based on the income and number of children subject to the order. The schedule accounts for up to six children.

¹ R.C. 2919.21 and 3103.03. The duty of support continues beyond the child's 18th birthday if the child is still in high school or has a mental or physical disability.

² R.C. 2151.23 and 3109.05.

³ R.C. 3111.80 and 3111.81.

⁴ R.C. 3119.01(C)(1) and (14) and 3119.02 to 3119.023.

⁵ R.C. 3119.01(A)(3) and (4).

For example, if the parents' combined annual income amount is \$35,000, the basic obligation representing the combined resources of both parents would be calculated with the following formula when one child is subject to the support order:

$$\$11,510.40 \times 19.193\% + 16.047\% \times (\$35,000 - \$11,510.40) = \$5,978.57$$

Each parent's support obligation would then be calculated by multiplying the parent's income share percentage of the combined income by this obligation amount (see "**Worksheets**," below).

Formulas for each guideline income range and number of children are prescribed in [R.C. 3119.021\(B\)\(1\)](#), available on the Ohio Laws and Administrative Rules website at codes.ohio.gov.

The schedule also incorporates a self-sufficiency reserve (SSR) to ensure that each parent has the means for self-support. The SSR is based on 116% of the federal poverty level (FPL) amount for a single person. The SSR is incorporated by first creating an unadjusted schedule (described above) and then adjusting it using statutory formulas. The result is that the support obligation must be lowered if income is below a certain amount, which varies based on the number of children subject to the order. JFS must update the SSR every four years to reflect U.S. Department of Labor changes in the Consumer Price Index and changes in the FPL amount for a single person reported by the U.S. Department of Health and Human Services. For example, if the guideline income is greater than \$8,400 but less than 116% FPL for a single person, the schedule amount is the product of the following formula when one child is subject to the support order:⁶

$$5\% \text{ (the sliding scale multiplier for one child)} \times (\text{guideline income} - \$8,400) + \$80 \text{ (the minimum monthly support amount)}$$

If a parent has an annual income subject to the SSR of the basic child support schedule, the parent's support obligation cannot exceed the obligation that would result from the schedule that is not adjusted for the SSR.⁷

The formulas for incorporating the SSR as well as all of the sliding scale multipliers based on the number of children can be found in [R.C. 3119.021\(B\)\(2\)](#), available on the Ohio Laws and Administrative Rules website at codes.ohio.gov. [JFS 07767, "Basic Child Support Schedule \(PDF\)"](#), is available on the Forms Central section of the JFS website: jfs.ohio.gov. The shaded portion indicates amounts adjusted for the SSR.

Worksheets

There are two child support worksheets, one of which must be completed whenever child support and cash medical support obligations are being calculated. The worksheets also provide for the calculation of child care costs, which both parents must share.⁸ Like the basic child support

⁶ R.C. 3119.021(B)(2) and (C).

⁷ R.C. 3119.05(N).

⁸ R.C. 3119.05(P) and 3119.01(C)(2).

schedule, JFS, through its rulemaking authority, has created standard worksheet forms for use by all courts and CSEAs and a standard instruction manual to offer guidance to those calculating support obligations. One worksheet is used when custody is governed by a sole custody or shared parenting order and the other is used when there is a split custody order. The manual and the worksheets may be updated as needed, but must be updated every five years.⁹

Using the appropriate worksheet and child support schedule, a court determines each parent's child support obligation based on the parent's income share percentage of the combined annual income and various other adjustments and deviations provided under law. "Income share" is the percentage derived from a comparison of each parent's annual income after allowable deductions and credits as indicated on the worksheet to the total annual income of both parents. The income share percentage of the support amount as indicated by the schedule determines the ordered dollar amount of each parent's child support obligation.¹⁰

Going back to the example under "**Basic child support schedule**," suppose Parent A's income is \$15,000 and Parent B's income is \$20,000. Parent A's income share would be 43% and Parent B's income share would be 57%. Parent A's support obligation would be \$2,570.79, determined by multiplying \$5,978.57 by 43%. Parent B's support obligation would be \$3,407.78, determined by multiplying \$5,978.57 by 57%. The most recent edition of the [Child Support Guideline Manual \(PDF\)](#), the [sole/shared parenting child support computation worksheet \(PDF\)](#), and the [split parenting child support computation worksheet \(PDF\)](#) can all be found on the Forms Central section of the JFS website: jfs.ohio.gov.

Sole custody and shared parenting orders

Sole custody means that one parent has legal custody of the child and has most of the parental rights and responsibilities regarding the child. Shared parenting means that both parents share legal custody of the child and share the parental rights and responsibilities. Under sole custody and shared parenting, the child support obligation of both parents is calculated. However, only one parent is required to pay support to the other.

In a sole custody arrangement, the entire child support obligation of the custodial parent is presumed to be spent on the child and, therefore, is not a part of the child support order. The noncustodial parent is required to pay that parent's child support obligation to the custodial parent. In a shared parenting arrangement, the shared parenting decree usually obligates the parent with the least amount of physical custody of the child to pay that parent's obligation as child support to the other parent. Traditionally, the parent who is the obligee is not required to pay that parent's support obligation to the obligor, nor is that amount required to be offset against the obligor's support obligation.¹¹

⁹ R.C. 3119.022; O.A.C. 5101:12-1-17(A)(2), (B), and (C).

¹⁰ R.C. 3119.01(C)(10); [Child Support Guideline Manual \(PDF\)](#), pp. 5, 11, 13, and 19 available at jfs.ohio.gov.

¹¹ R.C. 3119.07(A) and [JFS 07768 \(PDF\)](#), available on the JFS website at jfs.ohio.gov.

Split parenting orders

Split parenting means there is more than one child subject to the support order, and each parent has sole custody of at least one of the children. Unlike in a shared parenting situation, if the custody order involves split parenting, the child support obligations of the parents are offset. The obligation of the parent with the lesser annual obligation is subtracted from the obligation of the parent with the greater annual obligation. The parent with the greater child support obligation is then required to pay the difference to the other parent pursuant to the child support order.¹²

Calculating income

Income, generally

As described above, the amount of child support the obligor pays depends on the combined annual income of the parents.¹³ The Revised Code defines “income” to mean either: (1) the gross income of a parent who is employed to full capacity, or (2) the sum of the gross and any potential income of a parent who is unemployed or underemployed (see “**Imputed income**,” below).

“Gross income” is the total of all earned and unearned income from all sources during a calendar year, regardless of whether the income is taxable. Some examples of income are salaries, bonuses, commissions, tips, dividends, pensions, Social Security benefits, workers’ compensation benefits, unemployment insurance benefits, and disability benefits. It does not include benefits received from means-tested public assistance programs, such as Ohio Works First and the Supplemental Nutrition Assistance Program; veterans’ disability benefits that are in the possession of the federal government; child support received for children who are not included in the current calculation (see “**Income adjustments**,” below); amounts paid for mandatory deductions from wages other than taxes, Social Security, or retirement in lieu of Social Security, including union dues; and nonrecurring or unsustainable income or cash flow items.¹⁴

Imputed income

The calculation of a parent’s income also includes the potential income of a parent whom a court or CSEA determines to be voluntarily unemployed or underemployed. This is considered the imputed income of that parent, and it may be added to that parent’s income when calculating child support. The court may impute income to a parent equal to what the parent would have earned if fully employed. The court determines imputed income based on the parent’s prior employment experience, education, physical and mental disabilities (if any), the availability of employment and prevailing wage and salary levels in the community in which the parent resides, the parent’s special skills and training, evidence that the parent has the ability to earn imputed income, the age and special needs of the child for whom the child support is being calculated, the parent’s increased earning capacity because of experience, the parent’s decreased earning

¹² R.C. 3119.07(B) and [JFS 07769 \(PDF\)](#), available on the JFS website at jfs.ohio.gov.

¹³ R.C. 3119.05(G).

¹⁴ R.C. 3119.01(C)(9) and (12).

capacity because of a felony conviction, and any other relevant factor. The court also may impute income to a parent from any nonincome-producing assets of a parent if the income is significant.¹⁵

Income cannot be imputed to an incarcerated parent.¹⁶ Also, unless it would be unjust and inappropriate and therefore not in the child's best interest, a court or CSEA cannot determine a parent to be voluntarily unemployed or underemployed, and therefore cannot impute income to that parent, if any of the following apply:

1. The parent is receiving recurring monetary income from means-tested public assistance benefits, including cash assistance under Ohio Works First, Supplemental Security Income, or means-tested veterans' benefits.
2. The parent is approved for Social Security Disability Insurance benefits because of a mental or physical disability, or the court or CSEA determines the parent is unable to work based on medical documentation that includes a physician's diagnosis and opinion regarding the parent's mental or physical disability and inability to work.
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.
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.
5. The parent is institutionalized for a period of 12 months or more with no other available income or assets.¹⁷

Income adjustments

Income adjustments are made for court-ordered spousal support, children not included in the current calculation, and out-of-pocket insurance premiums. The annual amount of any court-ordered spousal support actually paid, excluding any ordered payment on arrears, is deducted from the annual income of that parent as long as it is verified by supporting documentation.¹⁸ In addition, a court or CSEA may use a calculation to determine an adjusted income that accounts for a credit for children the parent has a duty to support who are not part of the current child support calculation.¹⁹ Finally, the cost of providing health insurance coverage to a child subject to the order must be defrayed by a credit against that parent's annual income. The credit equals the actual out-of-pocket cost for health insurance premiums for coverage,

¹⁵ R.C. 3119.01(C)(17).

¹⁶ R.C. 3119.05(J).

¹⁷ R.C. 3119.05(I).

¹⁸ R.C. 3119.05(B).

¹⁹ R.C. 3119.05(C).

minus any subsidy, including a premium tax credit or cost-sharing reduction, received by the parent providing coverage.²⁰

Child support adjustments

A support obligation amount can be adjusted for nonmeans-tested benefits that a child subject to the order receives as a result of claims of either parent²¹ A 10% reduction also must be made if a court has issued a parenting time order that equals or exceeds 90 overnights per year; however, if the obligee requests, a court may eliminate this adjustment if the obligor, without just cause, has not exercised the court ordered parenting time.²²

When combined annual income is outside the schedule

When combined annual income falls below \$8,400, a minimum support amount of \$80 a month generally applies to all children subject to the order (see “**Minimum support orders,**” below).²³

If the parents’ combined annual income exceeds \$336,600, a court or CSEA must determine the obligor’s support obligation on a case-by-case basis. In doing so, the court or CSEA must consider the needs and standards of the children subject to the order and of the parents.²⁴

Minimum support orders

Generally, in all proceedings in which a court issues or modifies a child support order or determines the amount of child support, the court must issue at least a minimum support order of \$80 a month. A court is permitted, in its discretion and in appropriate circumstances, to issue a minimum support order of less than that amount or \$0, such as when a parent has a medically verified or documented physical or mental disability or is institutionalized in a facility for persons with mental illness.²⁵

Deviations

A deviation is a factor a court (but not a CSEA) may consider when determining whether to deviate from the child support amount that would otherwise result from the basic child support schedule and worksheet. A court is permitted to deviate from that amount if it determines, after considering specified statutory factors, that the amount calculated pursuant to the schedule and worksheet would be unjust or inappropriate and not in the child’s best interest.²⁶ Special provisions exist for deviations based on parenting time and shared parenting.²⁷

²⁰ R.C. 3119.30(E).

²¹ R.C. 3119.05(O).

²² R.C. 3119.051.

²³ R.C. 3119.04 and 3119.06.

²⁴ R.C. 3119.04 and 3119.021(B)(1).

²⁵ R.C. 3119.06.

²⁶ R.C. 3119.22 and 3119.23.

²⁷ R.C. 3119.231 and 3119.24.

Applicability to nonparent caretakers

Beginning April 3, 2024, existing child support orders may be redirected, and new child support orders may be issued, to nonparent caretakers if certain requirements are met.²⁸ The laws governing the calculation of child support will apply to these caretakers.

²⁸ R.C. 3119.95 to 3119.9541.