# Ohio Revised Code <br> Section 3119.023 Child support computation worksheet - split parental rights and responsibilities. 

Effective: September 23, 2008
Legislation: House Bill 562-127th General Assembly

When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a court child support order in a proceeding in which the parents have split parental rights and responsibilities with respect to the children who are the subject of the child support order, the court or child support enforcement agency shall use a worksheet that is identical in content and form to the following:

## CHILD SUPPORT COMPUTATION WORKSHEET

SPLIT PARENTAL RIGHTS AND RESPONSIBILITIES

Name of parties $\qquad$

Case No. $\qquad$

Number of minor children $\qquad$

Number of minor children with mother $\qquad$ father $\qquad$

Column IColumn IIColumn III

FatherMotherCombined

## INCOME:

1.a.Annual gross income from employment or, when determined appropriate by the court or agency, average annual gross income from employment over a reasonable period of years. (Exclude overtime, bonuses, self-employment income, or commissions)
\$......\$....
b.Amount of overtime, bonuses, and commissions (year 1 representing the most recent year)

FatherMother

Yr. 3 \$. $\qquad$ Yr. 3 \$ $\qquad$
(Three years ago)(Three years ago)

Yr. 2 \$. $\qquad$ Yr. 2 \$. $\qquad$
(Two years ago)(Two years ago)

Yr. 1 \$. $\qquad$ Yr. 1 \$.
(Last calendar year)(Last calendar year)

Average $\$$. $\qquad$ . $\$$ $\qquad$
(Include in Col. I and/or Col. II the average of the three years or the year 1 amount, whichever is less, if there exists a reasonable expectation that the total earnings from overtime and/or bonuses during the current calendar year will meet or exceed the amount that is the lower of the average of the three years or the year 1 amount. 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 3 years or the year 1 amount, include only the amount reasonably expected to be earned this year)
\$......\$....
2.For self-employment income

## a.Gross receipts from business

\$...... $\$ . .$.
b.Ordinary and necessary business expenses
\$...... $\$ . . . .$.
c. $5.6 \%$ of adjusted gross income or the actual marginal difference between the actual rate paid by the self-employed individual and the F.I.C.A. rate
\$......\$......
d.Adjusted gross income from self-employment (subtract the sum of 2 b and 2 c from 2a)
\$......\$......
3.Annual income from interest and dividends (whether or not taxable)
\$......\$......
4.Annual income from unemployment compensation
\$...... \$......
5.Annual income from workers' compensation, disability insurance benefits or social security disability retirement benefits
\$...... $\$ . . . .$.
6.Other annual income (identify)
\$...... $\$ . . . .$.
7.a.Total annual gross income (add lines 1a, 1b, 2d, and 3-6)
\$......\$......
b.Health insurance maximum (multiply line 7a by 5\%)
\$......\$......

## ADJUSTMENTS TO INCOME:

8.Adjustment for minor children born to or adopted by either parent and another parent who are living with this parent; adjustment does not apply to stepchildren (number of children times federal income tax exemption less child support received, not to exceed the federal tax exemption)
\$......\$......
9.Annual court-ordered support paid for other children
\$......\$......
10.Annual court-ordered spousal support paid to any spouse or former spouse
\$......\$......
11.Amount of local income taxes actually paid or estimated to be paid
\$......\$......
12.Mandatory work-related deductions such as union dues, uniform fees, etc. (not including taxes, social security, or retirement)
\$......\$......
13.Total gross income adjustments (add lines 8 through 12)
\$...... \$....
14.a.Adjusted annual gross income (subtract line 13 from 7a)
\$......\$....
b.Cash medical support maximum (If the amount on line $7 \mathrm{a}, \mathrm{Col}$. I, is under $150 \%$ of the federal poverty level for an individual, enter $\$ 0$ on line 14 b ., Col. I. If the amount on line $7 \mathrm{a}, \mathrm{Col}$. I, is $150 \%$ or higher of the federal poverty level for an individual, multiply the amount on line $14 \mathrm{a}, \mathrm{Col}$. I, by $5 \%$ and enter this amount on line $14 \mathrm{~b}, \mathrm{Col}$. I. If the amount on line $7 \mathrm{a}, \mathrm{Col}$. II, is under $150 \%$ of the federal poverty level for an individual, enter $\$ 0$ on line $14 \mathrm{~b}, \mathrm{Col}$. II. If the amount on line $7 \mathrm{a}, \mathrm{Col}$. II, is $150 \%$ or higher of the federal poverty level for an individual, multiply the amount on line 14 a , Col. II, by $5 \%$ and enter this amount on line $14 \mathrm{~b}, \mathrm{Col}$. II.)
\$......\$......
15.Combined annual income that is basis for child support order (add line 14 a , Col. I and Col. II)
$\qquad$
16.Percentage of parent's income to total income
a.Father (divide line 14a, Col. I, by line 15, Col. III) ...... \%
b.Mother (divide line 14a, Col. II, by line 15, Col. III) ......\%
17.Basic combined child support obligation (refer to schedule, first column, locate the amount nearest to the amount on line $15, \mathrm{Col}$. III, then refer to column for number of children with this parent. If the income of the parents is more than one sum but less than another, you may calculate the difference)For children for whom the mother is the residential parent and legal custodian For
children for whom the father is the residential parent and legal custodian
\$...... $\$ . . . .$.
18.Annual support obligation per parent
a.Of father for children for whom mother is the residential parent and legal custodian (multiply line 17, Col. I, by line 16a)
\$......
b.Of mother for children for whom the father is the residential parent and legal custodian (multiply line 17 , Col. II, by line 16b)
\$......
19.Annual child care expenses for children who are the subject of this order that are work-, employment training-, or education-related, as approved by the court or agency (deduct tax credit from annual cost whether or not claimed)Paid by fatherPaid by mother
\$...... $\$ . . . .$.
20.a.Marginal, out-of-pocket costs, necessary to provide for health insurance for the children who are the subject of this order (contributing cost of private family health insurance, minus the contributing cost of private single health insurance, divided by the total number of dependents covered by the plan, including the children subject of the support order, times the number of children subject of the support order)Paid by fatherPaid by mother
\$...... $\$ . . . .$.
b.Cash medical support obligation (enter the amount on line 14 b or the amount of annual health care expenditures estimated by the United States Department of Agriculture and described in section 3119.30 of the Revised Code, whichever amount is lower)
$\qquad$

## 21.ADJUSTMENTS TO CHILD SUPPORT WHEN HEALTH INSURANCE IS PROVIDED:

FatherMother

a.Additions: line 16a times sum of amounts shown on line 19, Col. II and line 20a, Col. IIb.Additions: line 16b times sum of amounts shown on line 19, Col. I and line 20a, Col. I
\$. $\qquad$ . $\qquad$
c.Subtractions: line 16 b times sum of amounts shown on line 19, Col. I and line 20a, Col. Id.Subtractions: line 16a times sum of amounts shown on line 19, Col. II and line 20a, Col. II
\$. $\qquad$ . $\$$.

## 22.ACTUAL ANNUAL OBLIGATION WHEN HEALTH INSURANCE IS PROVIDED:

a.Father: line 18 a plus line 21 a minus line 21 c (if the amount on line 21 c is greater than or equal to the amount on line 21a--enter the number on line 18a in Col. I)
\$......
b.Any non-means-tested benefits, including social security and veterans' benefits, paid to and received by children for whom the mother is the residential parent and legal custodian or a person on behalf of those children due to death, disability, or retirement of the father
\$......
c.Actual annual obligation of father (subtract line 22b from line 22a)
\$...
d.Mother: line 18 b plus line 21 b minus line 21 d (if the amount on line 21 d is greater than or equal to the amount on line 21 b --enter the number on line 18 b in Col. II)
\$......
e.Any non-means-tested benefits, including social security and veterans' benefits, paid to and received by children for whom the father is the residential parent and legal custodian or a person on behalf of those children due to death, disability, or retirement of the mother
\$......
f.Actual annual obligation of mother (subtract line 22e from line 22d)
\$......
g.Actual annual obligation payable (subtract lesser actual annual obligation from greater actual annual obligation using amounts in lines 22 c and 22 f to determine net child support payable)
\$......\$......

## 23.ADJUSTMENTS TO CHILD SUPPORT WHEN HEALTH INSURANCE IS NOT PROVIDED:

FatherMother
a.Additions: line 16a times the sum of the amounts shown on line $19, \mathrm{Col}$. II and line $20 \mathrm{~b}, \mathrm{Col}$. IIb.Additions: line 16 b times the sum of the amounts shown on line 19, Col. I and line 20b, Col. I
\$. $\qquad$ . $\$$ $\qquad$
c.Subtractions: line 16 b times the sum of the amounts shown on line $19, \mathrm{Col}$. I and line $20 \mathrm{~b}, \mathrm{Col}$. Id.Subtractions: line 16a times the sum of the amounts shown on line 19, Col. II and line 20b, Col. II
\$. . $\$$

## 24.ACTUAL ANNUAL OBLIGATION WHEN HEALTH INSURANCE IS NOT PROVIDED:

a.Father: line 18 a plus line 23 a minus line 23 c (if the amount on line 23 c is greater than or equal to the amount on line 23 a , enter the number on line 18 a in Col. I)\$.....
b.Any non-means-tested benefits, including social security and veterans' benefits, paid to and received by a child for whom the mother is the residential parent and legal custodian, or a person on behalf of the child, due to death, disability, or retirement of the father\$......
c.Actual annual obligation of the father (subtract line $24 b$ from line $24 a) \$ \ldots .$.
d.Mother: line 18 b plus line 23 b minus 23 d (if the amount on line 23 d is greater than or equal to the amount on line $23 b$, enter the number on line $18 b$ in Col. II)
\$......
e.Any non-means-tested benefits, including social security and veterans' benefits, paid to and received by a child for whom the father is the residential parent and legal custodian, or a person on behalf of the child, due to death, disability, or retirement of the mother
\$......
f.Actual annual obligation of the mother (subtract line 24 e from line 24 d ) $\$$ $\qquad$
g.Actual annual obligation payable (subtract lesser actual annual obligation from greater annual obligation of parents using amounts in lines 24 c and 24 f to determine net child support payable)
\$...... \$......
h.Add line 20 b , Col. I, to line 24 g , Col. I, when father is the obligor or line 20 b , Col. II, to line 24 g , Col. II, when mother is obligor
\$...... \$....
25.Deviation from split residential parent guideline amount shown on line 22 c , $22 \mathrm{f}, 24 \mathrm{c}$, or 24 f if amount would be unjust or inappropriate: (see section 3119.23 of the Revised Code.) (Specific facts and monetary value must be stated.)

## WHENWHEN

## HEALTHHEALTH

## INSURANCEINSURANCE

ISIS NOT

## PROVIDEDPROVIDED

26.FINAL CHILD SUPPORT FIGURE: (This amount reflects final annual child support obligation; in Col. I enter line 22 g plus or minus any amounts indicated in line 25 , or in Col. II enter line 24 g plus or minus any amounts indicated on line 25.)
\$......\$......Father/Mother, OBLIGOR
27.FOR DECREE: Child support per month (divide obligor's annual share, line 26, by 12) plus any processing charge
\$...... \$......
28.FINAL CASH MEDICAL SUPPORT FIGURE: (this amount reflects the final, annual cash medical support to be paid by the obligor when neither parent provides health insurance coverage for the child; enter obligor's cash medical support from line 20b)
\$......
29.FOR DECREE: Cash medical support per month (divide line 28 by 12)
\$......

Prepared by:

Counsel: $\qquad$ Pro se:
(For mother/father)

CSEA: Other: $\qquad$

Worksheet Has Been Reviewed and Agreed To:
$\qquad$

MotherDate
$\qquad$

FatherDate

