



Ohio Administrative Code

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

Effective: April 1, 2026

- (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 children and youth 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 the department of job and family services 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;



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- (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.