



Department of
Job and Family Services

2013 Child Support Guidelines Review Report to the General Assembly

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Respectfully Submitted to:

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2013 Child Support Guidelines Advisory Council

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Executive Summary

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

In July 2012 the Ohio Department of Job and Family Services (ODJFS) convened the 2013 Child Support Guidelines Advisory Council to assist in the review of the Ohio Child Support Guidelines, pursuant to the quadrennial review requirement found in Ohio Revised Code §3119.024. The Council assists the Department in the conduct of its review by providing input from a range of interested stakeholders that include members of the Ohio General Assembly, state and county child support professionals, attorneys, judges, child support obligors and obligees, and other interested persons, including the general public.

The recommendations below do not necessarily reflect a consensus of the various stakeholders, but include a composite of recommendations from previous child support reviews, stakeholder discussions held during legislative activities related to those previous reviews, and 2013 Council deliberations.

Summary of Recommendations

The Department makes the following recommendations:

- **Update the Methodology and Economic Assumptions of the Basic Child Support Schedule**
The basic child support schedule should be updated with the most current economic data using United States Department of Agriculture (USDA) data for estimating actual expenditures. The update should incorporate a schedule developed by the Department with the assistance of an economist contracted to develop an updated schedule that accounts for expenditures reported in excess of income.
- **Mandate Periodic Updates of the Basic Child Support Schedule via Rule**
The updated basic child support schedule should be adopted into the Ohio Revised Code and ODJFS given rule-making authority to update the schedule every four years using a mandated update methodology.
- **Revise and Update the Child Support Guidelines Worksheets**
 - **General Worksheet Revisions**
The current worksheets should be revised and reorganized to include the changes proposed below, and to revise the structure of the worksheet to achieve a better overall organization.
 - **Parenting Time Adjustment**
The worksheets should incorporate an adjustment to reflect the time spent in each parent's home where there is a parenting time order in effect. There should be a standard

adjustment for those cases with parenting time orders based on a local model order; and an enhanced deviation adjustment for those cases that involve an extended parenting time order.

- **Self Support Reserve**

The worksheets should incorporate a test to determine the noncustodial parent's ability to meet the support obligation and maintain their ability to support themselves. When the obligor's gross income is at or below the federal poverty level, the child support obligation should be based on a minimum support order, or adjusted downward to ensure the obligor maintains at least a federal poverty level income.

- **2% Processing Charge**

Clarify that the processing charge is to be imposed upon the child support order and should not be part of the child support worksheet.

- **Amendments to Deductions for Other Support Obligations**

Each parent should be given a deduction from gross income in the amount of other child and spousal support obligations owed, and a deduction from gross income equal to one-half of the federal income tax exemption for each child from a different relationship that is living with the parent.

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

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

- **Cash Medical Support**

The worksheet and associated statutes should be revised to result in the establishment of a single child support obligation and a single cash medical support obligation.

- **Minimum Child Support Orders**

The statutory minimum child support order should remain at \$50 per month, and child support enforcement agencies should be authorized to issue minimum child support orders.

- **Deviation Factors**

Improve the application of deviations in child support cases by clarifying the existing deviation factors and simplifying the standard for granting a deviation.

- **Add an Extended Parenting Time Deviation**

The current deviation factor that allows for a deviation from the guidelines amount based on extended parenting time should be amended to provide guidance to courts and require specific findings related to a denial of a deviation for extended parenting time.

- **Administrative Review of Court Ordered Deviations**

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

- **Amendments Concerning Post-Termination Arrears Payoff Orders**

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

2013 Child Support Guidelines Review

The 2013 review will be the sixth guideline review by the Department since the establishment of the requirement in 1993. As in previous reviews, this Council conducted a deviation study to determine the degree to which child support awards follow the mandatory guidelines, and that deviations are limited to appropriate circumstances (Appendix B). The Council also sought feedback from the public using an email account made publicly available on the Department internet site, and through a public forum in which members of the public were given an opportunity to present their views and concerns to the Council (Appendix C).

The 2013 Council was asked by the Department to focus on consideration of recent research into the relationship between obligation amounts and obligor income and particularly on obligors in the low to low-middle income range. The ensuing Council deliberations included other issues bearing on guideline child support obligations, including long-standing guideline topics such as a self-support reserve for low income obligors, worksheet adjustments and deviations related to the exercise of parenting time, and other deviations and adjustments.

The materials below include 2013 Council deliberations and Department recommendations for the basic schedule of child support obligations; the child support guidelines worksheets; deviation adjustments; other adjustments; and legislative activity since 2009 that bear on the Department's recommendations. The Department believes these materials reflect the current state of public policy discussion on the establishment of child support obligations in Ohio and provide background information for the recommendations contained in this report.

Basic Schedule of Obligations

Ohio's basic schedule of child support obligations is found in Ohio Revised Code §3119.021. The schedule is a grid containing combined annual parent income in the first column, the number of children from one to six who will be subject to the order in the next six columns with the parents' combined obligation amount stated at each intersection of income and number of children. The combined obligation amount is used on the child support worksheet to determine each parent's pro-rata share of the combined obligation, and the amount to be paid by the non-custodial parent.

A basic schedule of obligations was first established by the Ohio Supreme Court during the 1980s. This schedule was replaced with the simultaneous repeal of Supreme Court Rule 75 and adoption of a similar schedule in the Revised Code in House Bill 591 in April 1990. The current schedule was enacted through Senate Bill 115 in July 1993. It has not been updated since that time. The basic schedule is based on an economic methodology referred to as the Betson-Rothbarth estimator for child rearing costs, which is described in detail in the reports of the 1993, 1997, and 2001 guidelines reviews¹.

¹ Previous Guideline reviews can be found at:
<http://jfs.ohio.gov/Ocs/employers/OCSGuidelinesCouncilOverview.stm>

2005 and 2009 Recommendations for Adoption of USDA Methodology and Schedule Update by Rule

A critical examination of the Betson-Rothbarth methodology was undertaken in the 2005 Guideline review. The results of that examination can be found in the 2005 Child Support Guidelines Report at pages 14-15; and in the revised USDA methodology used to establish a new schedule based on a methodology detailed in the 2005 Economic Study conducted for that review.

The Child Support Guidelines reviews in 2005 and 2009 both recommended the replacement of the current basic schedule using the 2005 methodology based on annually updated economic data from the United States Department of Agriculture (USDA). Both reviews also recommended that the Revised Code require the Department of Job and Family Services to update this schedule every four years by Ohio Administrative Code rule, using an update methodology established with the adoption of the new table in the Ohio Revised Code.

Updating a basic schedule that has been in place since 1993 will necessarily increase the amount of new and modified support obligations after implementation of the new schedule. According to the economic study conducted for the 2009 review² the average table increase is 13% percent for one child; 27% for two children; 25% for three children; 27% for four children; 28% for five children; and 30% for six children. There are several important caveats that were noted in the economic study:

- The actual order increase will be less once the noncustodial parent's pro rata share is determined and the proposed adjustment for the parenting time order is applied.
- Most of the increase is attributable to changes in price levels since the schedule was last revised. Prices have increased by about 50% since 1992. Because income generally has increased too, the schedule increase is less than 50%.
- Price changes explain almost all of the increase for one child and about three-quarters of the increase for two and more children.

The Department continues to support the 2005 and 2009 recommendation to adopt a revised schedule based on USDA data, with some modification based on the 2013 Council discussions referenced below. The Department also continues to support a quadrennial update of the schedule by Administrative Code rule.

2013 Council Deliberations on the Ratio of Obligation to Income

There are many reasons why arrears accrue, including an obligor's straightforward unwillingness to pay their support obligation. Other reasons include incapacity or incarceration of an obligor, multiple support obligations, changes in income where a modification of the obligation is not sought, and so on. Support that goes unpaid for any of these reasons can often be addressed through the normal tools and techniques available to the child support program. These include modification or termination of an order as the parent's circumstances change. They also include a wide range of highly effective enforcement techniques that include mandatory automatic income withholding, as well as discretionary

² The 2009 Child Support Guidelines Report, which contains the economic study discussed here, can be found at <http://jfs.ohio.gov/Ocs/pdf/2009ChildSupportGuidelineRecommendations.pdf>

enforcement techniques such as seizure of funds from bank accounts and other assets; suspension of driving, recreational, or professional licenses; civil and criminal contempt; and even criminal prosecution.

What cannot be addressed through the day to day operation of the program is the amount of the support obligation that is derived from use of the child support guidelines. The obligation amount, as noted above, is required to be based on the presumptively correct support amount established by use of the basic schedule and the worksheet. Therefore, if worksheet inputs (parent's income and other information) are accurate, but the guideline calculation output is an amount that leads to the accrual of arrears that can't be effectively addressed through enforcement activities, it becomes important to investigate why. If we are establishing obligations that exceed his or her ability to pay, the obligor will accrue arrears however willing they may be to contribute to the support of their children.

The Council discussions on these matters highlight the difficulty of establishing a balance between the child's need for support and the ability of an individual to pay a given obligation amount. The parents are after all maintaining two households. Available economic data, including those used to establish the basic schedule of obligations currently in place, as well the recommended USDA-based schedule, estimate the cost of raising a child based on expenditure data. The question is whether that data is appropriately adjusted in the guidelines method (including both the schedule and the worksheet) to account for both the child's needs and available resources.

Ohio Program Data

In federal fiscal year 2011 Ohio collected 66.55% of all current child support obligations³, or, \$1.26 billion paid of \$1.9 billion owed, a difference of about \$647 million. A similar gap has occurred each year since the beginning of the child support program, resulting in total cumulative arrears by 2012 of approximately \$4.5 billion dollars. It is true that annual accrual of new arrears is somewhat mitigated each year by collection and enforcement efforts; nevertheless, there is a net increase in total arrears each year. In 2003 total cumulative arrears in Ohio were approximately \$3.7 billion.

In light of the continued persistent accrual of arrears in the Ohio child support caseload each year, the Department asked the 2013 Council to focus on available Ohio program data as well as recent research into the relationship between obligation amounts and obligor income. The data and the research indicate the need for a closer look at the affordability of support obligations for non-custodial parents who earn less than \$40,000 per year.

In 2007 the Urban Institute, through a grant from the U.S. Department of Health and Human Services, completed a study of arrears in nine states, including Ohio⁴. The study used quarterly wage information to compare the accrual of arrears to obligor income. An extract of the data and conclusions from the study that were specific to Ohio found that 69% of arrears accrued here were owed by individuals with

³ In 2011, Ohio ranked 11th of 54 states and territories in the federal performance measure of collection of current support.

⁴ Sorensen, Sousa, Schaner (2007). "Assessing Child Support Arrears in Nine Large States and the Nation" <http://aspe.hhs.gov/hsp/07/assessing-CS-debt/index.htm>

no reported income or reported income less than \$10,000. Further, 31% of arrears accrued in Ohio were owed by individuals with reported income greater than \$10,000; but that only 5% of these arrears were owed by individuals with reported income over \$40,000.

An exact correlation of obligor incomes to obligation amounts is not possible in Ohio due to limitations in available data, since the statewide automated child support program (SETS) does not maintain the parent's income associated with their specific support obligation⁵. In the data discussed below Ohio's universe of 548,000 current charging support obligations (as of September 2012) is subdivided into three obligation bands: less than \$75; between \$75 and \$449.99 per month; and over \$450 per month. These bands were chosen because they roughly approximate orders that result from obligor incomes at less than \$10,000 per year; between \$10,000 and \$40,000 per year, and above \$40,000 per year. A caveat to this approximation is that the guidelines worksheet uses the income of both parents as well as other worksheet adjustments (costs for insurance, daycare, etc.) in determining the amount of the non-custodial parent's obligation. Recognizing this is an imprecise correlation, the Department believes it is reasonable to assume that obligation amounts bear a broad relation to income.

Appendix A contains graphs specific to this discussion. Graph 1 describes the spread of obligations in Ohio by amount. Graph 2 and Graph 3 show compliance by amounts paid of amount owed, and by percentage compliance. In sum, the graphs show the following:

- < \$75 per month (annual income less than \$10,000)
 - 13.72% of all orders (75,297 orders)
 - Amount owed = \$43 million
 - Amount paid = \$13 million.
 - Rate of compliance = 30.02%.
- \$75 and \$449.99 per month (annual income between \$10,000 and \$40,000)
 - 68.28% of all orders (347,601 orders)
 - Amount owed = \$1.06 billion
 - Amount paid = \$591.5 million
 - Rate of compliance = 55.36%.
- > \$450 per month (annual income more than \$40,000)
 - 18% of all orders (98,739 orders)
 - Amount owed = \$795 million
 - Amount paid = \$655 million
 - Rate of compliance = 82.42%

⁵ Income information is used within SETS to run the child support guidelines; however, many support obligations are calculated by parties and their attorneys. Although these guidelines calculations are maintained in the court record the income data they contain are not transferred to SETS. As a matter of individual case management income information from the date the order was calculated is not needed – it is specific to a point in time and can't reliably be used for any subsequent support enforcement activity.

Other Research

The Department asked the 2013 Council to review a study conducted by the Orange County California Department of Child Support Services that looked specifically at the relationship between order amounts and obligor compliance⁶. Using income and obligation data maintained in the California statewide automated system – which is required to be used for the calculation of all California support orders – the study considered obligor income and payment compliance on more than 100,000 cases. It concluded that a statistically significant relationship exists between the ratio of a child support obligation to the wages of the obligor and the likelihood of obligor compliance with the obligation. For instance, it found that compliance by obligors with orders to pay support for one or two children begins to decline in cases where the obligation amount was greater than 20% of the income of the obligor (30% in cases where the obligor had three or more children).

Council members were asked to accept this study and its conclusions as reliable for the purpose of discussing possible policy responses to this information. Among the possible policy options discussed were establishment of an express limitation on child support obligations to a defined ratio of obligation to income; creation of a deviation factors related to obligor income; and expansion of the self-support reserve based on a sliding scale. However, after discussion, Council members concluded that this research alone cannot guide policy changes to the Ohio guidelines, even if accepted as a reliable indicator of Ohio obligor compliance.

In addition to the Ohio program data and the California research the Council also discussed information related to the topic presented during the 2012 Ohio CSEA Directors Association (OCDA) Partners Conference by Jane Venohr, an economist with Center for Policy Research of Denver. Dr. Venohr has considerable experience in developing child support basic schedules in many states and delivered a presentation on the Ohio child support guidelines that included recent research into the methodology used to gather expenditure data.

To summarize, the Bureau of Labor Statistics has found that expenditures reported by low-income households in the Consumer Expenditure Survey, which is used for the leading child support schedule methodologies (including data used in the current Ohio Betson-Rothbarth schedule, and in the USDA - based schedule recommended above), exceeds the income of these households, on average. In other words, often low-income families report more expenditures than income. For some households, they may use debt, either borrowed from other family members or through other credit or other sources. Still other households, may be under-reporting their income, which is a problem inherent to all surveys.

Dr. Venohr reported that Ohio's schedule, based on the 1990 Betson-Rothbarth estimator, does not reflect today's current level of overspending at low-incomes as indicated by the most current Consumer Expenditure Survey (CES) and the new method of measuring income that the Bureau of Labor Statistics now uses to address the perceived problem of survey respondents under-reporting income. By comparing obligations in Ohio based on the old Betson-Roth measurements with obligations based on

⁶ M. Takeyesu and S. Eldred (2011). "How Do Child Support Order Amounts Affect Payments and Compliance"

the more current CES using the new income measurement, the existing Ohio amounts are relatively high at low incomes.

After discussion of these issues a motion was made to recommend that the Department engage an economist to modify the USDA data to be used for creation of a basic schedule to incorporate a cap on expenditure data that reflects actual income rather than debt expenditures. The motion passed unanimously.

The Department concurs with the Council that an adjustment to the USDA table would be appropriate to ensure the low income child support orders accurately reflect available income. The Department will engage an economist to conduct the necessary research and develop the appropriate adjustment for the basic child support schedule.

Child Support Guidelines Worksheet

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

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

General Worksheet Revisions

In addition to the various substantive adjustments proposed below, the Department recommends that the current worksheets be revised and reorganized to include the changes proposed below, and to revise the structure of the worksheet to achieve a better overall organization. A proposed revised worksheet, with supplemental worksheets to accomplish sole/shared and split custody cases, and other circumstances, is attached as Appendix E.

Standard Parenting Time Adjustment

Discussion of parenting time has centered around two parenting time ranges, standard and extended. This section addresses a standard parenting time adjustment to appear on the worksheet; extended parenting time will be considered further in the discussion below of Deviation Adjustments.

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

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

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

The 2009 Guidelines review recommended that the worksheet include an adjustment of 8.75% of the combined annual support obligation when a standard parenting time order has been issued by a court. The 2009 recommendation concerning the standard parenting time adjustment has widespread support among stakeholders.

The Department recommends that the child support guidelines worksheets be amended to include a fixed adjustment for standard parenting time orders.

Note: Parenting Time Opportunities for Children (PTOC) Grant

The parenting time adjustment discussed above is only applicable when a standard parenting time order has been issued by a court. Most Domestic Court orders (divorces and dissolutions) will include a parenting time order; this is not always the case for some Juvenile Court orders, which sometimes involve unrepresented parties who are unaware of the availability of a local model parenting time order. A recent federal Special Improvement Grant (SIP) was awarded to the Fairfield County Child Support Agency to address this issue. The four year grant proposes to increase parenting time orders in appropriate circumstances - where there is parental agreement and a domestic violence assessment protocol has been completed – by developing an agreed entry process that has the support of the local court(s). Stakeholders involved in the design process include 12 child support enforcement agencies, the state Office of Child Support, domestic violence advocacy organizations, and local courts. The Grant was awarded in late 2012 and is currently in the first year design stage.

Self Support Reserve Adjustment

The Department further recommends that the Self Support Reserve adjustment contained in the 2009 Guidelines Report should be included in a revised worksheet. The adjustment calls for an award in the amount of the minimum support order called for by statute (currently \$50 per month) when an obligor's gross income is less than the federal poverty level for an individual. Alternatively, if a child support award will cause an individual's gross income to fall below the federal poverty level, the award will be the difference between the obligor's gross income and the federal poverty level. In addition to a worksheet amendment to calculate the amount of the self-support reserve, the following draft language is offered:

3119.041 In any action in which a court or support enforcement agency issues or modifies a child support order, the court or agency shall, after determining the annual child support obligation, perform a self support reserve test to identify the obligor's

financial ability to maintain a minimum subsistence level and pay the ordered amount of support.

(A) When the obligor's gross income is equal to or less than one hundred per cent of the federal poverty level for one individual, the obligor's monthly child support obligation shall be established in accordance with section 3119.06 of the Revised Code.

(B) When the obligor's gross income is greater than one hundred per cent of the federal poverty level and the difference between the obligor's gross income and annual child support obligation is less than or equal to one hundred per cent of the federal poverty level for one individual, the obligor's annual child support obligation is reduced to the difference between the obligor's gross income and one hundred per cent of the federal poverty level, but not less than an amount established in accordance with section 3119.06 of the Revised Code.

(C) When the difference between the obligor's gross income and annual child support obligation is greater than one hundred per cent of the federal poverty level, the obligation is equal to the amount calculated pursuant to the basic child support schedule and applicable worksheet.

2% Processing Charge

Again in accordance with the 2009 Guidelines Report, the Department recommends that references to a processing charge on the child support worksheets should be removed to avoid confusion. The proposed change will clarify that the processing charge required by Revised Code §3119.27 is to be imposed within the child support order and should not be part of the child support worksheet by removing the phrase “plus any processing charge” from sections 3119.022 and 3119.023 of the revised Code.

Amendments to Deductions for Other Support Obligations

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

§3119.05(B) provides for a credit in the amount of a child support and/or spousal support obligation actually paid for the support of a child and spousal support on another case which is unrelated to that being calculated. The rationale is that an individual’s existing support obligations have a significant impact on the obligor’s income and ability to pay on another case. While the 2009 Guidelines Council voted to remove this credit entirely from the worksheet calculation, the Department demurred from that Council recommendation, and instead recommended that the credit be applied in the amount of child support and spousal support owed, rather than paid, since the amount owed is the obligation that will be enforced against the support obligor, and thus using a number lower than the amount owed overstates the actual ability of an individual to pay their support obligation. The Department maintains this recommendation here.

§3119.05(C) provides a gross income deduction for each child who is the product of a different relationship than that of the parents on the case being calculated, who live with the parent on the case being calculated, up to the federal income tax exemption amount for each child, less any child support received for that child. The 2009 Guidelines Council voted to simplify this deduction by amending it to allow a deduction from gross income of an amount equal to one-half of the federal income tax exemption for each child the parent has a duty to support.

The Department believes that this change recognizes that costs associated with raising another child are shared with another parent who has a duty to support that child and would simplify the calculation of this deduction. The Department thus recommends this provision be amended to provide a deduction from gross income for each child who is the product of a different relationship that is living with the parent on the case being calculated, in the amount of one-half of the federal income tax exemption.

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

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

Cash Medical Support

The 2009 Guidelines Report contained the Department's recommendation to revise the methodology for calculating the cash medical support obligation set forth in Revised Code 3119.30 and related statutes, and the guidelines worksheet. The Department continues to support the Department's 2009 recommendation.

Deviation Adjustments

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

Proposed Amendments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(P) Any other relevant factor.

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

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

Extended Parenting Time Deviation

The 2009 Guidelines review resulted in a recommendation to create a worksheet specific to parenting time adjustments that exceed the standard parenting time model discussed above. The specific methodology discussed by the 2009 Council was developed into an extended parenting time worksheet. However, it was determined after the 2009 Council had concluded and legislative activity was underway, that an extended parenting time worksheet would require extensive adjustments in state law, and by the bench and bar, in order to work. On the one hand, any extended parenting time worksheet would require the development of a precise methodology for determining the exact amount of parenting time divided between the parents. Additionally, even with a precise determination of the exact amount of parenting time, significant issues arose around creation of a single statewide worksheet methodology that can appropriately factor in a parenting time percentage with the already complex factors required under current law and the existing worksheet model.

During the legislative activity that occurred after the 2009 Guidelines review an alternative method for adjusting obligations because of extended parenting time was discussed, based on a recommendation from the 2005 Guidelines review. The Department recommends that adoption of the language below to establish an enhanced deviation requirement to address extended parenting time.

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

(A) If court-ordered parenting time is equal to or less than one hundred and thirty overnights per year, the court shall not grant a deviation.

(B) If court-ordered parenting time exceeds one hundred thirty overnights per year but is less than one hundred forty-seven overnights per year, the court may consider a deviation.

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

Other Adjustments and Discussions

Post-Termination Arrears Payoff Orders

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

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

The Department recommends that Revised Code §§ 3121.36 and 3123.14 be amended in accordance with the draft language below.

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

§3123.14 If a child support order is terminated for any reason, the obligor under the child support order is or was at any time in default under the support order and, after the termination of the order, the obligor owes an arrearage under the order, the obligee may make application to the child support enforcement agency that administered the child support order prior to its termination or had authority to administer the child support order to maintain any action or proceeding on behalf of the obligee to obtain a judgment, execution of a judgment

through any available procedure, an order, or other relief. If a withholding or deduction notice is issued pursuant to section [3121.03](#) of the Revised Code to collect an arrearage, the amount withheld or deducted from the obligor's personal earnings, income, or accounts shall be rebuttably presumed to be at least equal to the amount that was withheld or deducted under the terminated child support order. A court or child support enforcement agency administering the child support order may consider evidence of household expenditures, income variables, extraordinary health care issues. And other reasons for deviation from the presumed amount.

Minimum Child Support Obligation

The 2009 Guidelines Report contained a recommendation that the minimum child support obligation established by Revised Code §3119.06 in the amount of \$50 per month should be increased to \$80 per month to account for the increase in the federal poverty level increase since the adoption of the current level in 1992. The Department supported this recommendation. During the 2013 Council deliberations, several members stated their belief that, given the obligor compliance data and other research reviewed by the Council the increase should be reconsidered and the minimum order maintained at \$50 per month. A motion was made to recommend to the Department that the minimum order not be increased. In the ensuing vote members agreed to the recommendation by a vote of eight in favor, two opposed, and two abstentions.

The Department agrees with the recommendation of the members and recommends that the minimum order of \$50 per month found in §3119.06 should be retained.

Multiple Families and Multiple Obligations

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

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

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

The Department agrees with this Council recommendation and will proceed with such a study and, after consideration of the resources available to conduct such a study, will commit to development of recommendations for legislative action on this issue no later than September 30, 2014.

Medical Support Policy Environment

Ohio has implemented all components of the federal Title IV-D program requirements for medical support order establishment and enforcement, including orders to establish the parent responsible for health insurance; for cash medical support; for issuance of the National Medical Support Notice (NMSN); and associated medical support requirements. There are several recommendations in this Report that call for changes to the worksheet and to associated statutes that implement these requirements. However, national policy on the topic of medical support as established in Title IV-D of the Social Security Act is in a significant state of flux. There is an expectation at the program/policy level that some federal law or regulatory changes will need to be made to conform the IV-D medical support requirements to the requirements of the Patient Protection and Affordable Care Act of 2010. The nature and extent of the federal medical support program is unknown at the time of this writing.

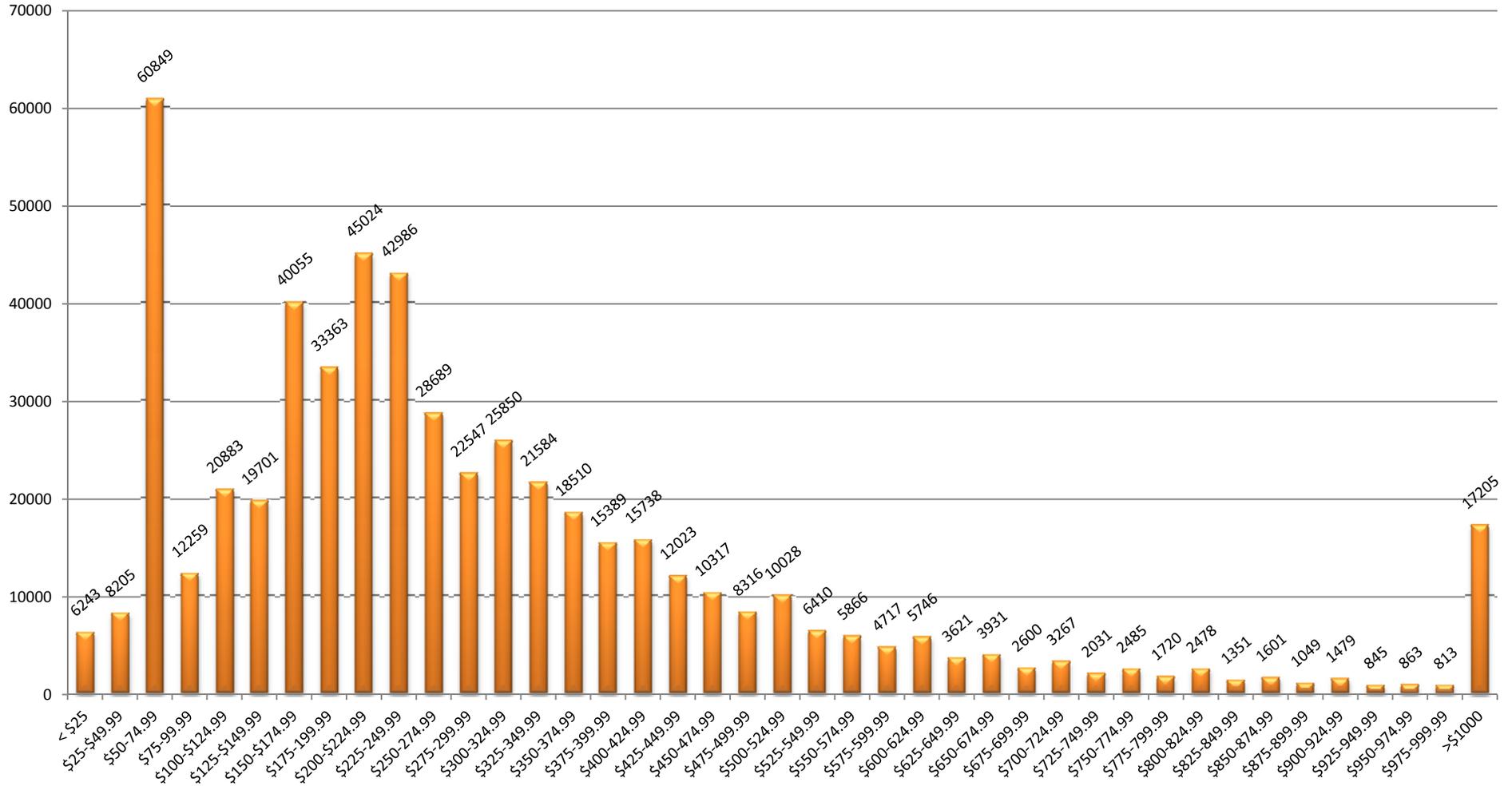
Legislative Activity Since the 2009 Guidelines Review

The Department believes that the work of the most recent Child Support Guidelines Advisory Council and the Department recommendations associated with this Council, issued in its final report in June 2009, are still valuable guides to public policy, and should move forward. In fact, some of the recommendations have been enacted into law with passage of Senate Bill 337 in July of 2012. These include recommendations to provide additional guidance for courts and agencies when imputing income (though some of these recommendations were not included), and guidance for consolidating multiple support orders involving the same parents.

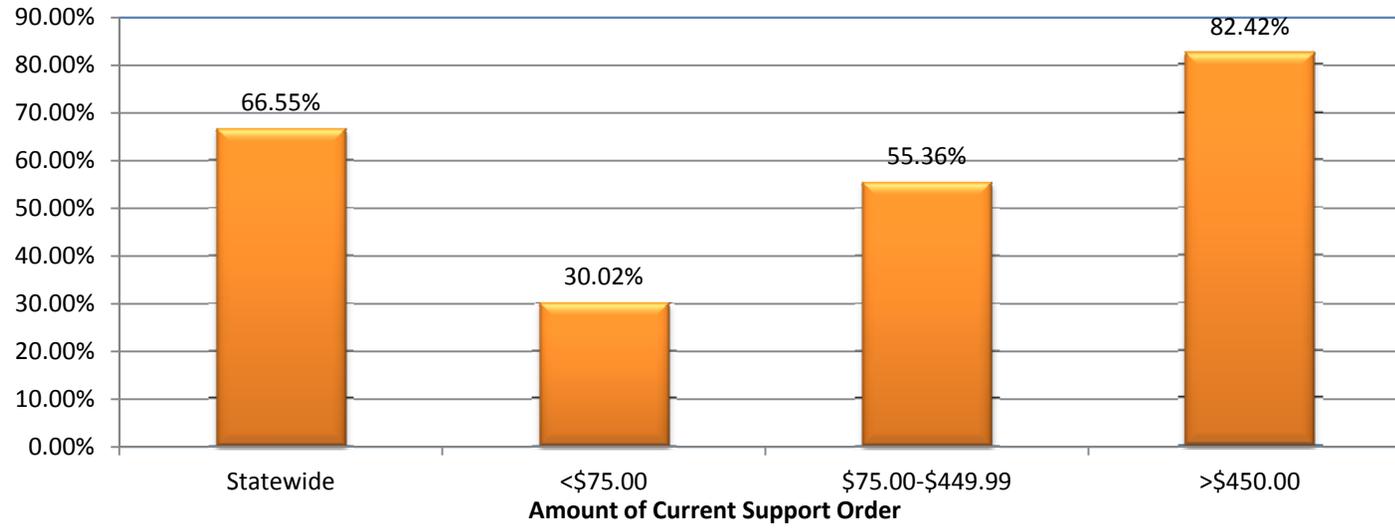
The Department has supported several legislative efforts to adopt these and other recommendations and continues to support the 2005 and 2009 recommendations going forward, with some adjustments. Most recently these recommendations can be found in Senate Bill 292 which was introduced during the 129th General Assembly, and in subsequent drafts of the Bill containing adjustments made as a result of stakeholder discussions during the legislative process. These legislative activities, including the stakeholder discussions and subsequent draft adjustments that were made to Senate Bill 292, provide useful insight that inform the Department recommendations contained in this report.

Appendix A: Graphs

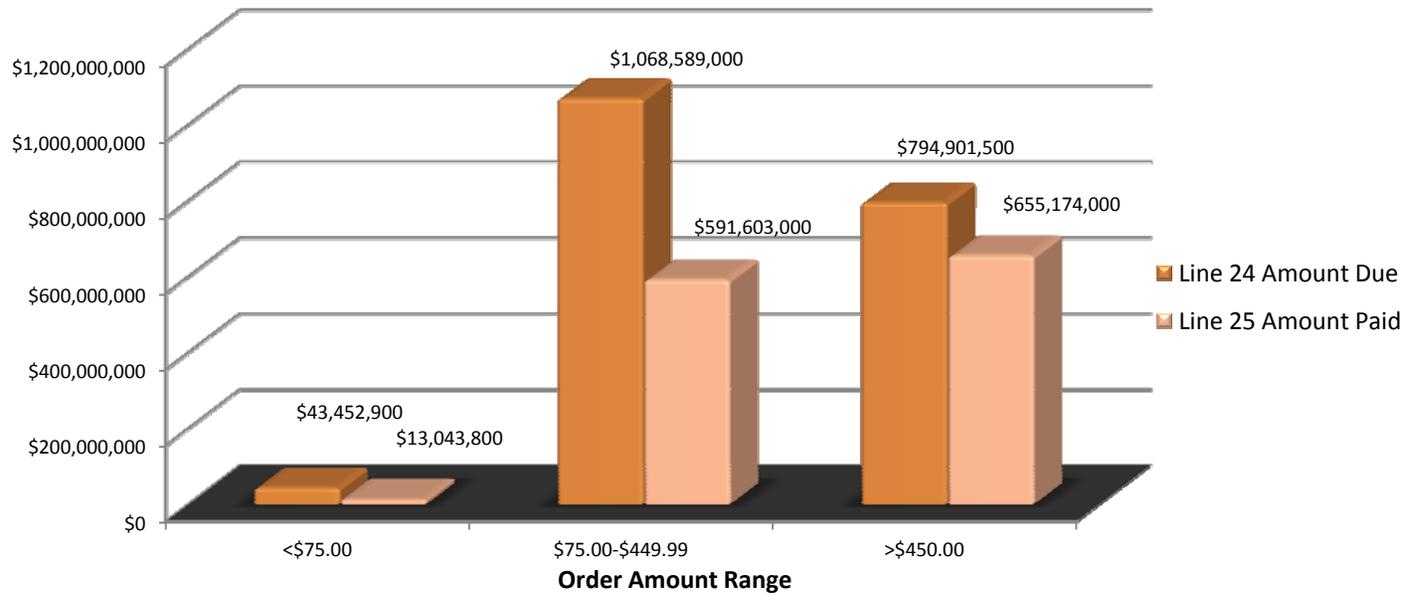
Graph 1
Number of Current Support Obligations by Amount as of September 2012



Graph 2
Percentage of Current Child Support Paid of Child Support Due FFY 2012



Graph 3
Child Support Amount Due Compared to Child Support Amount Paid FFY 2012



Appendix B: Deviation Study

Background

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

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

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

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

The study collected data in the following areas:

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

Methodology

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

The Council developed a questionnaire to be completed by each participating child support enforcement agency (CSEA) for every new or modified child support received by the CSEA between November 1, 2012 and November 15, 2012 (14 consecutive working days). The questionnaire consisted of eight sections: case type; order type; custody; type of deviation; types of deviations granted; a description of deviations that did not fit into prescribed categories; the actual and adjusted support obligations; information specific to the completion of the order, and whether or not there was an upward or downward deviation.

Recommendation

After reviewing the data (provided below), the Council came to the conclusion that the deviation factors found in 3119.23 should be modified for clarity (see the recommendation from the 2005 and 2009 Guideline reviews, and the recommendation in this report) but the factors do adequately capture the deviation factors most used across the state. The Department recommendations for adjustments to deviation factors are found above in the Deviation Adjustments section of the Report.

Results

Summary

County	Questionnaires Completed	Administrative Orders	Court Orders	Court Orders With Deviation	Percentage of Court Orders With Deviation
Clark	26	0	26	3	12%
Defiance	12	0	12	3	25%
Fairfield	39	0	39	12	31%
Franklin	227	78	149	52	35%
Hamilton	143	3	140	17	12%
Noble	3	0	3	0	0%
Seneca	15	2	13	3	23%
Stark	108	21	87	14	16%
Van Wert	6	0	6	4	67%
TOTAL	579	104	475	108	23%

Case Profile

Case Type	Total	Percentage of Total Orders
Domestic Relations Court	204	35%
Juvenile Court	228	39%
Administrative (CSEA)	104	18%

	Total	Percentage of Total Orders
Other	43	7%

Order Type

New	316	55%
Modification	146	25%
Can't Tell	0	0%
No Response	117	20%

Custody

Sole	208	36%
Shared	109	19%
Split	5	1%
Can't Tell	140	24%
No Response	117	20%

Statutory Deviation Detail

Type of Deviation	Total	Percentage of Total Deviations
a. Special or unusual needs of children	2	2%
b. Extraordinary obligations for minor children	1	1%
c. Other court-ordered payments	5	4%
d. Extended parenting time or costs associated with parenting time	40	29%
e. Obligor obtaining additional employment after a child support order was issued in order to support second family	0	0%
f. Financial resources and earning ability of the child	1	1%
g. Disparity in income between parties or households	7	5%
h. Benefits that either parent receives from remarriage or sharing living expenses with another person	0	0%
i. Amount of federal, state, and local taxes actually paid or estimated to be paid by a parent or both parents	0	0%
j. Significant in-kind contributions from a parent	11	8%
k. Relative financial, resources, other assets and resources and needs of each parent	6	4%

Type of Deviation	Total	Percentage of Total Deviations
l. Standard of living and circumstances of each parent and the standard of living would have enjoyed had the marriage continued or had the parents been married	0	0%
m. Physical and emotional condition and needs of the child	3	2%
n. Need and capacity of the child for an education and the educational opportunities that would have been available to the child had the circumstances requiring a court order for support not arisen	0	0%
o. The responsibility of each parent for the support of others	2	1%
p. Any other relevant factor	18	13%
q. Can't tell	21	15%

Other Deviations

Other Court Ordered Deviations	Total	Percentage of Total Deviations
Agreement between the parties	6	4%
Fair/adequate & allows both parents to provide equitable housing	1	1%
NCP hardship; CP gets tax exemption in lieu of child support	1	1%
NCP incarcerated	1	1%
NCP's travel expenses for parenting time	1	1%
Needs of the parents/financial resources	1	1%
No language in order	4	3%
Parenting time	3	2%
States deviation but agreement not made for NCP's income	1	1%
Traveling from FL for parenting time	1	1%

Additional Information

Was a Guideline Worksheet attached to the order?

	Total	Percentage of Total Orders
Yes	80	14%

No	22	4%
No Response	474	82%

Who was ordered to pay support?

	Total	Percentage of Total Orders
Father	383	56%
Mother	79	26%
No Response	117	17%

Type of worksheet used to calculate the order?

	Total	Percentage of Total Orders
Sole Residential Parent and Shared Parenting Worksheet	76	13%
Split Parenting Worksheet	6	1%
No Response	22	86%

Does deviation increase or decrease the child support obligation?

	Total	Percentage of Total Orders
Increase	11	8%
Decrease	92	67%
Can't Tell	34	25%

***Total of 137 Deviations**

Appendix C: Public Feedback

The Council received 67 comments addressed to the email account CSGAC@jfs.ohio.gov and comments from eleven individuals who presented at the October 19, 2012 public forum. All comments, summaries of public presentations, and related documents were provided to the Council. Comments that were case specific in nature were forwarded to the Customer Inquiry Call Center in the ODJFS Office of Child Support for further research and response.

A sampling of the comments appear below, categorized by topic.

Child Support Model/Basic Child Support Schedule/Worksheet

- A commenter stated that net income should be used to calculate support instead of gross income
- Another comment asks for clarification on the reasons for deviation which are identified in 3119.23 of the ORC
- A commenter stated that child support should not increase when the mother has “other” children
- A county CSEA worker requesting an increase for the combined total income of the basic child support schedule and also to reduce the “other child” tax credit to $\frac{1}{2}$
- One commenter suggested that all household income should be used as there are more expenses in that home versus a single-parent home
- Several comments propose that child support should be suspended while the NCP is unemployed
- Several comments state paying child support beyond 18 when the child is now considered an adult should be changed
- Many comments suggest an “accountability clause” to ensure the child support is being spent on the children’s needs and not the CP’s

Self Support Reserve

- Several comments state that unrealistic child support orders have caused “parental poverty” and indicated the commenter belief that current self support reserve protection is flawed or otherwise insufficient.

Parenting Time/Parenting Time Adjustment

- A commenter suggested that when parenting time is 50/50 child support should be proportional to the parenting time
- A non-custodial parent stated he has the children half the time yet his order is still high because the custodial parent is only working part-time or attending school
- Another commenter proposed setting orders order based upon the child’s actual needs rather than a national study
- A commenter stated that fathers are being punished by the system as they are not granted equal time with the children
- A commenter supports acknowledge parenting time in the worksheet

- Several commenter's indicated they were not being permitted to see their children on a regular basis (per the court orders) and called attention to the enforcement of their support order
- Several commenter's indicated a concern there is an unofficial presumptive obligor/obligee in many cases and stated the ORC needs to provide better guidance when determining who will be the obligor in shared parenting cases
- A commenter stated both parents are equally responsible for time - if a parent has less time with the child then their order should increase
- One commenter suggested that parenting time should increase when the NCP is unemployed to eliminate day-care costs
- NCP has the child 50% of the time but has been forced to maintain 45-50 hour a week job to meet the obligation while the mother works part-time

Medical Support

- A commenter stated that being forced to cover health insurance when the other party has access to cheaper insurance with no deductibles is unfair
- One parent thought that being forced to cover medical insurance for the child when the other parent receives "free healthcare" provided by the state was unfair.

Change.org

We received over 40 e-mails from this website. The e-mails were relayed by the website from individuals using the standard language

Stricter policies and consequences need put in place for those parents who are severely delinquent on their child support payments. Participation limits need put in place for "second chance" programs, such as the Seek Work Program to prevent the absent parent's manipulation of such programs, allowing more time to avoid making payments and staying clear of contempt charges. When a case is taken to the Ohio Child Support Enforcement Agency's Legal Department it should not be dismissed prematurely. In doing this, cases get caught in a vicious cycle in where they usually end up back on the desk of the Legal Department. This duplicate work causes tax dollars to be wasted. By strictly enforcing people to pay their child support payments, single parents are less likely to be in need of government help. Delinquent parents should be expected to pay for their children. Ohio's single parents should feel secure, when dependent upon this agency, that each case is worked to it's fullest potential.

Appendix D: Voting Record

Voting Record

Key: Y = Yes, N = No, A = Abstain

Member	1	2	3	4
Newsom-Bridges, Kim	Y	Y	A	Y
Johnson, Eric	Y	Y	N	Y
Oelslager, Scott	Y			
<i>Wilt, Gina-Alternate</i>				
<i>Henry, Kim-Alternate</i>				
Smith, Shirley				
<i>Stockhausen, Edward-Alternate</i>	Y	Y	Y	Y
<i>Ohman, Alan-Alternate</i>				
Burke, David				
<i>Park, Becki-Alternate</i>				
<i>English, Lindsey-Alternate</i>	Y			
Pelanda, Dorothy	Y	Y	Y	Y
<i>Smith, Kayla-Alternate</i>				
Ergun, Serpil	Y	Y	Y	Y
Fields, Sarah	Y	Y	N	Y
<i>Hamilton, Rod-Alternate</i>				
Carlson-Riehm, Phyllis		Y	A	Y
Killpack, Steve	Y	Y	Y	Y
Smalz, Mike	Y	Y	Y	Y
<i>Itani, Stewart-Alternate</i>				
Heard, Tracy				

Member	1	2	3	4
<i>Adeyanju, Michael-Alternate</i>				
Gonzales, Anne				
<i>Derry, Michael-Alternate</i>				
Hooper, Jeffrey		Y	Y	Y
Harris, Glenn		Y	Y	Y
Hicks, Kimberle		Y	Y	Y

Votes

Vote 1 – 9/21/2012

Mike Smalz, of the Poverty Law Center, provided the Council with draft language addressing this issue, as agreed during the August 24, 2012 meeting. Following discussion of the proposed language, Mike Smalz moved to proceed with the draft language for proposed statutory revision, seconded by Sarah Fields, of Montgomery County CSEA.

Total Votes: The motion carried unanimously, with 10 votes.

Vote 2 – 1/18/2013

A motion to recommend that ODJFS seek advice of an economist to modify the USDA tables to incorporate a cap on expenditure data that reflects actual income rather than debt expenditures.

Total Votes: The motion carried unanimously, with 12 votes.

Vote 3 – 1/18/2013

A move to retain the minimum order of \$50 per month rather than use the \$80 per month increase from the 2009 Guideline recommendation.

Total Votes: The motion carried by a vote of 8 YES, 2 NO, and 2 Abstentions

Vote 4 – 1/18/2013

Move to recommend department research other state methods for calculating support for obligors with multiple families and therefore multiple support orders. Recommend research process include a workgroup with stakeholders in addition to department resources.

Total Votes: The motion carried unanimously, with 12 votes.

Appendix E: Proposed Revised Child Support Computation Worksheet

A proposed §3119.022 Child Support Computation Worksheet; §3119.023 Supplement A (Split Parenting); §3119.024 Supplement B (Sole/Shared); §3119.026 Self-Support Reserve Test Addendum; and §3119.027 Non-Means-Tested Benefits Addendum are included in the pages following.

Sec. 3119.022. When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a child support order the court or agency shall use a worksheet identical in content and form to the following:

CHILD SUPPORT COMPUTATION WORKSHEET

Name of parties
 Case No.
 Number of minor children

	Column I	Column II	Column III
INCOME FROM EMPLOYMENT:	Father	Mother	Combined
1. 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.			
.....	\$.....	\$.....	
2. Three year average of all overtime, bonuses, and commissions, or last year's total, whichever is less			
	Father	Mother	
Last year \$.....		Last year \$.....	
Two years ago \$.....		Two years ago \$.....	
Three years ago \$.....		Three years ago \$.....	
Three Year Average \$.....		Three Year Average \$.....	
INCOME FROM SELF-EMPLOYMENT:			
3. Gross receipts from business			
.....	\$.....	\$.....	
4. Ordinary and necessary business expenses			
.....	\$.....	\$.....	

5. 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

.....

\$..... \$.....

6. Adjusted gross income from self-employment (line 6 = line 3 - (line 4 + line 5))

.....

\$..... \$.....

MISCELLANEOUS INCOME:

7. Annual income from interest and dividends (whether or not taxable)

.....

\$..... \$.....

8. Annual income from unemployment compensation

.....

\$..... \$.....

9. Annual income from non-means-tested benefits, including workers' compensation, social security or veterans' benefits due to the disability or retirement of the parent

.....

\$..... \$.....

10. Other annual income (identify)

.....

\$..... \$.....

GROSS INCOME:

11. Total annual gross income (line 11 = line 1 + line 2 + lines 6 through 10)

.....

\$..... \$.....

ADJUSTMENTS TO INCOME:

12. 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 (Line 12 = (number of children x (federal income tax exemption for one child x .5))

.....
 \$..... \$.....

13. Annual amount of any pre-existing current child support obligation the parent has been ordered to pay for other children

.....
 \$..... \$.....

14. Annual amount of current court-ordered spousal support the parent has been ordered to pay to any spouse or former spouse

.....
 \$..... \$.....

ADJUSTED GROSS INCOME:

15. Adjusted annual gross income (line 15 = line 11 - (line 12 + line 13 + line 14))

.....
 \$..... \$.....

REFERENCE CALCULATIONS:

16. Cash medical support maximum (If the amount on line 11 is under 150% of the federal poverty level for an individual, enter \$0. Otherwise, line 16 = line 15 x .05.)

.....
 \$..... \$.....

17. Health insurance maximum (line 17 = line 11 x .05)

.....
 \$..... \$.....

18. Self-support reserve maximum (If the amount on line 11 is less than 100% of the federal poverty level for an

individual, enter an amount equal to the appropriate minimum child support order. Otherwise, line 18 = line 11 - 100% of the federal poverty level for an individual. The number entered may not be less than a minimum obligation established in accordance with section 3119.06 of the Revised Code.)

.....

\$..... \$.....

COMBINED ANNUAL INCOME AND INCOME SHARES:

19. Combined annual income (line 19 = line 15 Father + line 15 Mother)

.....

\$.....

20. Percentage of parent's income to total combined income (line 20 Father = line 15 Father/line 19; line 20 Mother = line 15 Mother/line 19)

.....

.....%%

CHILD CARE AND HEALTH INSURANCE COSTS:

21. Annual out-of-pocket child care expenses for children who are the subject of this order that are work-, employment training-, or education-related reduced by the estimated federal tax credit, whether or not claimed (Calculate the amount of the estimated credit by multiplying the parent's gross annual income on line 11 by the corresponding decimal amount found in Internal Revenue Service Form 2441)

.....

\$..... \$..... \$.....

22. Parent's share of combined child care expenses (line 22 Father = line 20 Father x line 21 Combined; line 22 Mother = line 20 Mother x line 21 Combined)

.....

\$..... \$.....

23. For the parent or parents ordered to provide health insurance for the children who are the subject of this order, enter the marginal, out-of-pocket costs, necessary to provide for health insurance for those children (contributing cost of private family health insurance, minus the contributing cost of private single health insurance). If the parent is not ordered to provide health insurance, enter zero. The amount entered on this line may not exceed the amount on line 17 for that parent unless, in accordance with section 3119.302 of the Revised Code, that parent requests or does not object to a requirement to obtain or maintain health insurance that exceeds that amount.

..... \$..... \$..... \$.....

24. Parent's share of combined health insurance costs (line 24 Father = line 20 Father x line 23 Combined; line 24 Mother = line 20 Mother x line 23 Combined)

..... \$..... \$.....

STOP

- If the parties have split parental rights and responsibilities, complete and attach Supplement A and enter the results in the final Obligations-Obligor Only section below.

- If one parent is the residential parent and legal custodian of all of the children who are the subject of the order or the court issues a shared parenting order, complete and attach Supplement B and enter the results in the final Obligations-Obligor Only section below.

DEVIATIONS:

25.a. If a deviation is granted pursuant to section 3119.06, 3119.22, 3119.23, or 3119.24 of the Revised Code, enter the Child Support Figure from line 14 of Supplement A, line 9 of Supplement B, line 3 of the Self-Support Reserve Test Addendum, or line 4 of the Non-Means-Tested Benefits Addendum as applicable, or the Cash Medical Support Figure from line 16 of Supplement A, line 10 of Supplement B, line 4 of the Self-Support Reserve Test Addendum, or line 5 of the Non-Means-Tested Benefits Addendum as applicable, or both, and specify the facts and circumstances that led to the deviation. Enter the monetary amount of the deviation on line 25b, 25c, or both, as applicable.

b. Amount of the deviation from the Child Support Figure

\$.....

c. Amount of the deviation from the Cash Medical Support Figure

\$.....

.....
.....
.....
.....

FINAL OBLIGATIONS - OBLIGOR ONLY:

26. FINAL ANNUAL CHILD SUPPORT FIGURE:
(Enter the amount from line 14 from Supplement A, line 9 from Supplement B, line 3 from the Self-Support Reserve Test Addendum, or line 4 of the Non-Means-Tested Benefits Addendum, as applicable, plus or minus any amounts indicated in line 25b)

\$.....

27. FINAL ANNUAL CASH MEDICAL SUPPORT
FIGURE: (Enter line 16 from
Supplement A, line 10 from Supplement
B, line 4 from the Self-Support
Reserve Test Addendum, or line 5 of
the Non-Means-Tested Benefits
Addendum, as applicable, plus or
minus any amount indicated on line
25c)

\$.....

28. FOR DECREE: Monthly child support
obligation (line 28 = line 26/12)

\$.....

29. FOR DECREE: Monthly cash medical
support obligation (line 29 = line
27/12)

\$.....

Prepared by:

Counsel:
(For mother/father)

Pro se:

CSEA:

Other:

Worksheet Has Been Reviewed and Agreed To:

.....

.....

Mother

Date

.....

.....

Father

Date

Sec. 3119.023. When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a 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 supplement that is identical in content and form to the following:

SUPPLEMENT A

Name of parties
 Case No.
 Total number of minor children
 Number of minor children with Father Mother
 Enter each parent's income share percentage from Child Support Computation Worksheet (hereinafter "CW") line 20

.....% Father% Mother
 Column I Column II Column III

CHILD SUPPORT OBLIGATION:
 Father Mother Combined

1. Combined child support obligation for Father: (refer to schedule, first column, locate the amount nearest to the amount on CW line 19 Combined, then refer to column for number of children for whom Mother is the residential parent and legal custodian. If the income of the parents is more than one sum but less than another, you may calculate the difference)

\$.....

2. Combined child support obligation for Mother: (refer to schedule, first column, locate the amount nearest to the amount on CW line 19 Combined, then refer to column for number of children for whom Father is the residential parent and legal custodian. If the income of the parents is more than one sum but less than another, you may calculate the difference)

\$.....

3. Child support obligation per parent

(line 3 Father = CW line 20 Father x line 1; line 3 Mother = CW line 20 Mother x line 2)

..... \$..... \$.....

ESTIMATED HEALTH CARE EXPENDITURES:

4. If one of the parties will be ordered to provide health insurance, enter zero in both columns. Otherwise, for Father, enter the lesser of Father's estimated health care expenditures from the table created pursuant to section 3119.302 of the Revised Code based on CW line 19 and the number of children for whom Mother is the residential parent and legal custodian or CW line 16 Father. For Mother, enter the lesser of Mother's estimated health care expenditures from the table created pursuant to section 3119.302 of the Revised Code based on CW line 19 and the number of children for whom Father is the residential parent and legal custodian or CW line 16 Mother.

..... \$..... \$.....

5. Parent's share of estimated health care expenditures (line 5 Father = CW line 20 Father x line 4 Mother; line 5 Mother = CW line 20 Mother x line 4 Father).

..... \$..... \$.....

Column I Column II
 Additions Subtractions

ADJUSTMENTS TO FATHER'S ANNUAL CHILD SUPPORT OBLIGATION

6. Child care (line 6 Additions = CW line 22 Father; line 6 Subtractions = CW line 21 Father)

.....
 \$..... \$.....
 7.a. If only Father or both Father and
 Mother will be ordered to provide
 health insurance, line 7a Additions =
 CW line 24 Father; line 7a
 Subtractions = CW line 23 Father.

.....
 \$..... \$.....
 b. If neither party will be ordered to
 provide health insurance, line 7b
 Subtractions = line 5 Mother.

.....
 \$.....
 8. Total additions and subtractions
 (line 8 Additions = line 6 Addition +
 line 7a Addition; line 8 Subtractions
 = line 6 Subtractions + line 7a
 Subtractions + line 7b)

.....
 \$..... \$.....

 \$.....

ADJUSTMENTS TO MOTHER'S ANNUAL CHILD SUPPORT OBLIGATION

9. Child care (line 9 Additions = CW
 line 22 Mother; line 9 Subtractions =
 CW line 21 Mother)

.....
 \$..... \$.....
 10.a. If only Mother or both Father and
 Mother will be ordered to provide
 health insurance, line 10a Additions
 = CW line 24 Mother; line 10
 Subtractions = CW line 23 Mother.

.....
 \$..... \$.....
 b. If neither party will be ordered to
 provide health insurance, line 10b
 Subtractions = line 5 Father.

.....
 \$.....

11. Total additions and subtractions
 (line 11 Additions = line 9 Additions
 + line 10a Additions; line 11
 Subtractions = line 9 Subtractions +
 line 10a Subtractions + line 10b)

.....	\$.....	\$.....
.....		\$.....
	Column I	Column II
	Father	Mother

DETERMINE THE OBLIGOR

12. For Father: If line 8 Subtractions is
 greater than or equal to line 8
 Additions, line 12 Father = line 3
 Father. Otherwise, line 12 Father =
 line 3 Father + (line 8 Additions -
 line 8 Subtractions); For Mother: If
 line 11 Subtractions is greater than
 or equal to line 11 Additions, line
 12 Mother = line 3 Mother. Otherwise,
 line 12 Mother = line 3 Mother +
 (line 11 Additions - line 11
 Subtractions)

.....	\$.....	\$.....
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13. Identify the parent with the larger
 obligation on line 12 as the obligor.
 If the obligations on line 12 are
 equal, enter zero on lines 14 and 16.

Father/Mother
 OBLIGOR

Column I
 OBLIGOR

DETERMINE THE CHILD SUPPORT OBLIGATION:

14. CHILD SUPPORT FIGURE: Subtract the
 smaller obligation on line 12 from
 the larger obligation on line 12 and
 enter the difference.

.....

\$.....

DETERMINE THE CASH MEDICAL SUPPORT OBLIGATION:

15. Divide line 14 by the larger of line 12 Father or line 12 Mother

.....%

16. CASH MEDICAL SUPPORT FIGURE: If only the obligor or both the obligor and the obligee will be ordered to provide private health insurance coverage for the children who are the subject of the order, line 16 = line 15 x ((CW line 23 Obligor/total number of children who are the subject of the order) x (number of children for whom the obligee is the residential parent and legal custodian)). If only the obligee will be ordered to provide private health insurance, line 16 = line 15 x ((CW line 24 Obligor/total number of children who are the subject of the order) x (number of children for whom the obligee is the residential parent and legal custodian)). If neither party will be ordered to provide private health insurance, line 16 = line 4 Obligor x line 15. The amount entered on this line may not exceed the obligor's cash medical support maximum on CW line 16.

.....

\$.....

- If any children who are the subject of the order or a person on behalf of those children receive any non-means-tested benefits, including social security and veterans' benefits, due to the disability or retirement of the obligor, **STOP** and complete and attach the Non-Means-Tested Benefits Addendum.

- If the amount on line 14 or the sum of line 14 and line 16 exceeds the obligor's self-support reserve maximum from CW line 18, **STOP** and complete and attach the Self-Support Reserve Test Addendum.

Otherwise, return to the CW and enter lines 14 and 16 to complete the Final Obligations - Obligor Only section of the CW.

Sec. 3119.024. When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a child support order in a proceeding in which one parent is the residential parent and legal custodian of all of the children who are subject of the order or in which the court issues a shared parenting order, the court or agency shall use a supplement identical in content and form to the following:

SUPPLEMENT B

Name of parties
 Case No.
 Number of minor children
 The following parent is the obligor: Father Mother
 Enter each parent's income share percentage from Child Support Computation Worksheet (hereinafter "CW") line 20
 % Father % Mother
 Column I Column II Column III
 Father Mother Combined

CHILD SUPPORT OBLIGATION:

1. Combined child support obligation (refer to schedule, first column, locate the amount nearest to the amount on CW line 19, then refer to column for number of children who are the subject of this order. If the income of the parents is more than one sum but less than another, you may calculate the difference.)
 \$.....
2. Child support obligation per parent (line 2 Father = CW line 20 Father x line 1; line 2 Mother = CW line 20 Mother x line 1)
 \$..... \$.....

ESTIMATED HEALTH CARE EXPENDITURES:

3. If one of the parties will be ordered to provide health insurance, enter zero. Otherwise, enter the lesser of the estimated health care expenditures from the table created pursuant to section 3119.302 of the Revised Code based on CW line 19 and the number of children who are the

subject of this order or the amount on CW line 16 that refers to the obligor.

..... \$.....

4. Parents' share of estimated health care expenditures (line 4 Father = CW line 20 Father x line 3; line 4 Mother = CW line 20 Mother x line 3).

..... \$..... \$.....

Column I Column II
Additions Subtractions

ADJUSTMENTS TO THE OBLIGOR'S ANNUAL CHILD SUPPORT OBLIGATION

5. Standard parenting time adjustment:
If there is no order, enter zero.
Otherwise, line 5 = line 1 x .1.

..... \$.....

6. Child care (line 6 Additions = CW line 22 Obligor; line 6 Subtractions = CW line 21 Obligor)

..... \$..... \$.....

7.a. If only the obligor or both the obligor and the obligee will be ordered to provide health insurance, line 7a Additions = CW line 24 Obligor; line 7a Subtractions = CW line 23 Obligor.

..... \$..... \$.....

b. If neither party will be ordered to provide health insurance, line 7b = line 4 Obligee.

..... \$.....

8. Total additions and subtractions (line 8 Additions = line 6 Additions + line 7a Additions; line 8 Subtractions = line 5 Subtractions +

line 6 Subtractions + line 7a
Subtractions + line 7b)

.....

\$..... \$.....

Column I
OBLIGOR

DETERMINE THE CHILD SUPPORT OBLIGATION:

9. CHILD SUPPORT FIGURE: line 9 = line 2 + (line 8 Additions - line 8 Subtractions). The number entered on this line may not be less than a minimum obligation established in accordance with section 3119.06 of the Revised Code.

.....

\$.....

DETERMINE THE CASH MEDICAL SUPPORT OBLIGATION:

10. CASH MEDICAL SUPPORT FIGURE: If only the obligor or both the obligor and the obligee will be ordered to provide private health insurance coverage for the children who are the subject of the order, line 10 = line 7a Subtractions. If only the obligee will be ordered to provide private health insurance, line 10 = CW line 24 Obligor. If neither party will be ordered to provide private health insurance, line 10 = line 3. The amount entered on this line may not exceed the obligor's cash medical support maximum on CW line 16.

.....

\$.....

- If any children who are the subject of the order or a person on behalf of those children receive any non-means-tested benefits, including social security and veterans' benefits, due to the disability or retirement of the obligor, **STOP** and complete and attach the Non-Means-Tested Benefits Addendum.

- If the amount on line 9 or the sum of line 9 and line 10 exceeds the obligor's self-support reserve maximum from CW line 18, **STOP** and complete and attach the Self-Support Reserve Test Addendum.

Otherwise, return to the CW and enter lines 9 and 10 to complete the Final Obligations - Obligor Only section of the CW.

Sec. 3119.026. When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a child support order, if the child support figure or cash medical support figure resulting from the worksheet exceeds the obligor's self-support reserve maximum, the court or agency shall use a self-support reserve test addendum identical in content and form to the following:

SELF-SUPPORT RESERVE TEST ADDENDUM

Name of parties

Case No.

1. Enter the obligor's self-support reserve maximum from Child Support Computation Worksheet (hereinafter "CW") line 18.

..... \$.....

2. Enter the obligor's child support figure from line 14 of Supplement A, line 9 of Supplement B, or line 4 of the Non-Means-Tested Benefits Addendum, as applicable.

..... \$.....

3. CHILD SUPPORT FIGURE: If the amount on line 1 is less than or equal to the amount on line 2, enter the amount on line 1. If the amount on line 1 is greater than the amount on line 2, enter the amount on line 2.

..... \$.....

4. CASH MEDICAL SUPPORT FIGURE: If the amount on line 1 is less than or equal to the amount on line 2, enter zero. If the amount on line 1 is greater than the amount on line 2, subtract line 2 from line 1 and enter the difference.

..... \$.....

- Return to the CW and enter lines 3 and 4 to complete the Final Obligations - Obligor Only section of the CW.

Sec. 3119.027. When a court or child support enforcement agency calculates the amount of child support to be paid pursuant to a child support order, and a child who is the subject of the order or a person on behalf of the child is paid and receives any non-means-tested benefits, including social security and veterans' benefits, due to the disability or retirement of the obligor, the court or agency shall use a non-means-tested benefits addendum identical in content and form to the following:

NON-MEANS-TESTED BENEFITS ADDENDUM

Name of parties

Case No.

1. Enter the amount of any non-means-tested benefits, including social security and veterans' benefits, paid to and received by a child who is the subject of the order or a person on behalf of that child due to disability or retirement of the obligor.

..... \$.....

2. Enter the obligor's child support figure from line 14 of Supplement A or line 9 of Supplement B, as applicable.

..... \$.....

3. Enter the obligor's cash medical support figure from line 16 of Supplement A or line 10 of Supplement B, as applicable.

..... \$.....

- If the amount of benefits on line 1 is greater than or equal to the sum of the obligations on lines 2 and 3, enter zero on lines 4 and 5. Otherwise, reduce the cash medical support figure and then the child support figure by the amount on line 1 and enter the remainder on lines 4 and 5.

4. CHILD SUPPORT FIGURE:

..... \$.....

5. CASH MEDICAL SUPPORT FIGURE:

..... \$.....

If the amount on line 4 or the sum of line 4 and line 5 exceeds the obligor's self-support reserve maximum from CW line 18, **STOP** and complete and attach the Self-Support Reserve Test Addendum.

Otherwise, return to the CW and enter lines 4 and 5 to complete the Final Obligations - Obligor Only section of the CW.

