



May 4, 2023

**Child Support Program Manual Transmittal Letter (CSPMTL) No. 186**

**TO:** All Child Support Program Manual Holders

**FROM:** Matt Damschroder, Director

**SUBJECT:** Five Year Rule Review – Child Support Guidelines

The Office of Child Support (OCS) has conducted a rule review in accordance with section 106.031 of the Revised Code, which requires the review of all state agency rules within a five-year period.

OCS has **amended** the following rule:

Amended Rule	Amended Rule Title	Prior Effective Date of Rule	Effective Date of Amendment
5101:12-1-99	Chapter 5101:12-1 Forms – Ohio Support Enforcement Program	11/01/2022	06/01/2023
	<p>This rule contains a compilation of forms with their effective or revised effective date, referenced within various rules contained within division 5101:12 of the Administrative Code, but first cited within Chapter 5101:12-1 of the Administrative Code.</p> <p>Changes to the rule include amended the revision dates for the JFS 07766 and JFS 07767.</p> <p>This rule is authorized by ORC section 3125.25 and amplifies sections 3125.03 and 3125.25 of the Revised Code.</p>		

OCS has filed the following rule as **No Change**. The effective date of the rule will remain the same as the existing rule.

Rule Number	Rule Title	Effective Date of Rule
5101:12-1-17	Ohio Child Support Guideline	03/28/2019
	<p>This rule describes the basic child support schedule and worksheets that are required to be used by all courts and child support enforcement agency (CSEA) when calculating child support and cash medical support obligations.</p> <p>This rule is authorized under ORC section 3125.25, and amplifies ORC sections 3119.021, 3119.022, 3119.04, 3119.05, 3119.051, 3119.06, 3119.29, and 3119.30.</p>	

OCS has **amended** the following forms.

Form Number	Form Title	Prior Effective Date of Form	Revised Effective Date
JFS 07766	Child Support Guideline Manual	03/2019	06/2023
	<p>This form is used by courts, CSEAs, or any person calculating a support obligation. The purpose of this form is to provide guidance and assistance when using the JFS 07768, "Sole/Shared Parenting Child Support Computation Worksheet" and JFS 07769, "Split Parenting Child Support Computation Worksheet."</p> <p>Changes to this form include updated the revision dates for the JFS 07767.</p>		
JFS 07767	Basic Child Support Schedule	03/2019	06/2023
	<p>This form is used by courts and CSEAs when calculating the amount of child support to be paid pursuant to the support order unless the combined annual income of the parents is less than the minimum or more than the maximum guideline income listed on this form.</p> <p>Changes to this form include, pursuant to division (C) of section 3119.021 of the Revised Code, updated the basic child support schedule and self-sufficiency reserve to reflect United States Department of Labor changes in the Consumer Price Index-Urban (CPI-U)<sup>1</sup> and for changes in the federal poverty level amount for a single person as reported by the United States Department of Health and Human Services.</p> <p>The basic child support schedule has been updated in the guideline income column for the percentage difference (124.6354963%) between the December 2022 CPI-U (296.797) and the March 2016 CPI-U (238.132).</p> <p>The self-sufficiency reserve incorporated into the basic child support schedule has been updated based on 116% of the federal poverty level amount for a single person, using the 2023 Poverty Guidelines for the 48 Contiguous States and the District of Columbia, as reported by the United States Department of Health and Human Services (see 88 Federal Register 12, p. 3424<sup>2</sup>).</p>		

<sup>1</sup> CPI-U data is available from the United States Department of Labor, Bureau of Labor Statistics website at: <https://www.bls.gov/cpi/>.

<sup>2</sup> The Federal Register is available from the National Archives and Records Administration website at: <https://www.federalregister.gov/documents/2023/01/19/2023-00885/annual-update-of-the-hhs-poverty-guidelines>.

## **INSTRUCTIONS:**

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

- A No Change rule will continue with the same effective date,
- An amended rule will be inserted, and the previous version will be moved to the OAC Archive section of the eManuals,
- An amended form will replace the current posted form

The rules and forms in the CSPM can be accessed at: <http://emanuals.jfs.ohio.gov/>

Forms can also be accessed on the ODJFS Forms Central InnerWeb page at:  
<https://innerapp.odjfs.state.oh.us/forms/>

or on the ODJFS Forms Central Internet page at:  
<http://www.odjfs.state.oh.us/forms/inter.asp>

## **INSTRUCTIONS for CSEA INTERNAL PROCEDURAL HANDBOOK:**

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

5101:12-1-99

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

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

- (A) JFS 01709, "Confidentiality of Information Reference Guide" (11/2011);
- (B) JFS 01728, "Daily Time Sheet for Non-Dedicated Principal Staff" (2/2009);
- (C) JFS 01729, "Monthly Time Sheet Summary for Non-Dedicated Principal Staff" (2/2009);
- (D) JFS 01730, "Dedicated Principal Staff Exception Report" (2/2009);
- (E) JFS 01731, "Monthly Time Summary for Governmental Contractor" (2/2009);
- (F) JFS 01772, "IV-D Contract Cover Letter" (rev. 5/2013);
- (G) JFS 02015, "IV-D Contract Time Study" (rev. 2/2009);
- (H) JFS 02151, "IV-D Contract Evaluation" (rev. 5/2013);
- (I) JFS 02750, "Child Support Enforcement Agency Quarterly Financial Certification" (rev. 6/2020)
- (J) JFS 04001, "Request for Case Information" (11/2011);
- (K) JFS 04234, "Annual Full-Time Equivalent Report" (rev. 1/2008);
- (L) JFS 07014, "Tax Information Safeguarding Authorization Agreement" (rev. 4/2008);
- (M) JFS 07015, "Certification of Compliance with Competitive Sealed Bid Requirements" (rev. 2/2009);
- (N) JFS 07016, "IV-D Contract Security Addendum" (rev. 11/2022);
- (O) JFS 07018; "IV-D Contract" (rev. 12/2013);
- (P) JFS 07019, "Federal Tax Information Item Tracking Log" (4/2008);
- (Q) JFS 07020, "Governmental Contractor IV-D Contract Budget" (rev. 2/2009);
- (R) JFS 07034, "Governmental Contractor Monthly Expense Report" (rev. 2/2009);
- (S) JFS 07035, "IV-D Contract Invoice" (rev. 2/2009);

- (T) JFS 07037, "IV-D Contract Amendment" (rev. 12/2013);
- (U) JFS 07038, "Acknowledgment of Paternity Affidavit" (5/2014);
- (V) JFS 07072, "Safeguarding of Internal Revenue Service (IRS), Ohio Department Of Taxation (ODT), Federal Parent Locator Service (FPLS), and Unemployment Compensation (UC) Information" (rev. 11/2022);
- (W) JFS 07078, "Code of Responsibility" (rev. 3/2020);
- (X) JFS 07713, "Child Welfare Agency Locate-Only Request" (rev. 4/2018);
- (Y) JFS 07729, "FTI Safeguarding Workbook" (11/2022);
- (Z) JFS 07766, "Child Support Guideline Manual" (~~3/2019~~6/2023);
- (AA) JFS 07767, "Ohio Basic Child Support Guideline Schedule" (~~3/2019~~6/2023);
- (BB) JFS 07768, "Sole/Shared Child Support Computation Worksheet" (3/2019); and
- (CC) JFS 07769, "Split Parenting Child Support Computation Worksheet" (3/2019).

Effective: 6/1/2023

Five Year Review (FYR) Dates: 2/23/2023 and 06/01/2028

CERTIFIED ELECTRONICALLY

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Certification

05/01/2023

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Date

Promulgated Under: 119.03

Statutory Authority: 3125.25

Rule Amplifies: 3125.03, 3125.25

Prior Effective Dates: 05/01/2014, 06/01/2015, 04/01/2018, 03/28/2019,  
12/15/2021, 11/01/2022

5101:12-1-17

**Ohio child support guideline.**

- (A) In accordance with sections 3119.021 and 3119.022 of the Revised Code, this rule promulgates the basic child support schedule and worksheets required to be used by all courts and child support enforcement agencies (CSEA) when calculating child support and cash medical support obligations, as follows:
- (1) The basic child support schedule, JFS 07767, "Ohio Basic Child Support Guideline Schedule" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code), shall be used by all courts and CSEAs when calculating the amount of child support to be paid pursuant to a support order, unless the combined annual income of the parents is less than the minimum or more than the maximum guideline income listed on the JFS 07767.
  - (2) When a court or CSEA calculates a new or modified child support order, the court or CSEA shall use:
    - (a) The JFS 07768, "Sole/Shared Child Support Computation Worksheet" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code); or
    - (b) The JFS 07769, "Split Parenting Child Support Computation Worksheet" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code) when calculating support where there is more than one child who is the subject of an allocation of parental rights and responsibilities and each parent is the residential parent and legal custodian of at least one of those children.
- (B) In accordance with section 3119.022 of the Revised Code, this rule promulgates the JFS 07766, "Child Support Guideline Manual" (effective or revised effective date as identified in rule 5101:12-1-99 of the Administrative Code) for the purpose of providing guidance and assistance to any person calculating a support obligation.
- (1) The maximum state-wide average child care cost estimate required under section 3119.05 of the Revised Code to be issued by the department of job and family services (ODJFS) is contained within table four of the JFS 07766, and
  - (2) The amount of the cash medical support obligation required under division (B) of section 3119.302 of the Revised Code to be issued by ODJFS is contained within table three of the JFS 07766.
- (C) When completing the JFS 07768 or JFS 07769 the courts or CSEA shall:

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



Five Year Review (FYR) Dates: 2/23/2023 and 02/23/2028

CERTIFIED ELECTRONICALLY

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Certification

02/23/2023

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Date

Promulgated Under: 119.03  
Statutory Authority: 3125.25  
Rule Amplifies: 3119.021, 3119.022, 3119.04, 3119.05, 3119.051,  
3119.06, 3119.29, and 3119.30  
Prior Effective Dates: 03/28/2019

# Child Support Guideline Manual

For Ohio Courts and Agencies

**Ohio**

**Department of  
Job and Family Services**

Mike DeWine, Governor

State of Ohio

Matt Damschroder, Director

Ohio Department of Job and Family  
Services

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## Introduction

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

There are eight main sections in this manual:

1. *"Calculating Ohio Child Support Guideline Obligations,"* which provides a high-level description of the JFS 07767, "Basic Child Support Schedule" (6/2023) and the child support guideline worksheets;
2. *"Definitions,"* which provides definitions from the Ohio Revised Code that are used in this manual;
3. *"Child Support Worksheet Overview,"* which provides an overview of the sections and components in the worksheets;
4. *"Worksheet Line-by-Line Instructions,"* which provides detailed instructions, including any calculations needed, for each line item to complete the worksheets;  
*"General Instructions (Lines 1-17)* are for both the sole/shared parenting worksheet and the split parenting worksheet;
5. *"Sole/Shared Parenting Worksheet Line-by-Line Instructions (Lines 18-30),"* which provides exclusive instructions for Lines 18 to 30 on the sole/shared parenting worksheet;
6. *"Split Parenting Worksheet Line-by-Line Instructions (Lines 18-34),"* which provides exclusive instructions for Lines 18 to 34 on the split parenting worksheet;
7. *"Tables,"* which contains the tables required to complete certain line items on the worksheets; and
8. *"Appendix,"* which contains the JFS Forms needed to complete a guideline calculation

## Calculating Ohio Child Support Guideline Obligations

Ohio uses an "income shares model" to determine child support obligations. In this model, both parents' income and other information are used to develop support obligations that represent the combined resources available for the support of their children. A guideline worksheet is used to gather information and to derive the obligation of each parent for the support of their child or children.

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

The schedule is a table containing annual income information along the left column, followed by six columns representing the number of children subject to the order. The schedule is required to be used in all courts and child support enforcement agencies in Ohio when calculating child support.

Annual Income in the schedule is listed in \$600 increments. If the income amount is between two amounts set forth in the income column, the court or agency may:

- Use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule,
- Use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule,
- Or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents' actual combined annual income or the individual parent's annual income.<sup>1</sup>

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

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

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<sup>1</sup> Ohio Revised Code (ORC) 3119.05  
JFS 07766 (Rev. 6/2023)

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

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

The Sole/Shared Worksheet is a JFS form that, like the schedule, is required to be used in all courts and child support enforcement agencies in Ohio for the calculation of child support awards. The Sole/Shared Worksheet gathers information about the parents and guides them, their attorney(s), the child support enforcement agency, or the court, through the calculation process. Much like a tax form, it establishes the parent's income, credits, and other adjustments. The support calculation will always result in child support and cash medical support obligations for each parent, and indicates which parent is the "obligor" (the person who pays a monthly obligation) and which is the "obligee" (the person who receives a monthly obligation). However, the Sole/Shared Worksheet is designed to provide a calculation of support for a wide variety of circumstances, including those where both parents are

paying support to a third person (e.g., a caretaker relative or agency). This manual provides detailed instructions for completion of the Sole/Shared Worksheet.

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

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

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## Definitions

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

### Gross income

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

"Gross income" means, except as excluded in division (C)(12) of this section, the total of all earned and unearned income from all sources during a calendar year, whether or not the income is taxable, and includes income from salaries, wages, overtime pay, and bonuses to the extent described in division (D) of section [3119.05](#) of the Revised Code; commissions; royalties; tips; rents; dividends; severance pay; pensions; interest; trust income; annuities; social security benefits, including retirement, disability, and survivor benefits that are not means-tested; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; benefits that are not means-tested and that are received by and in the possession of the veteran who is the beneficiary for any service-connected disability under a program or law administered by the United States department of veterans' affairs or veterans' administration; spousal support actually received; and all other sources of income. "Gross income" includes income of members of any branch of the United States armed services or national guard, including, amounts representing base pay, basic allowance for quarters, basic allowance for subsistence, supplemental subsistence allowance, cost of living adjustment, specialty pay, variable housing allowance, and pay for training or other types of required drills; self-generated income; and potential cash flow from any source.

"Gross income" does not include any of the following:

- (a) Benefits received from means-tested government administered programs, including Ohio works first; prevention, retention, and contingency; means-tested veterans' benefits; supplemental security income; supplemental nutrition assistance program; disability financial assistance; or other assistance for which eligibility is determined based on income or assets;
- (b) Benefits for any service-connected disability under a program or law administered by the United States department of veterans' affairs or veterans' administration that are not means-tested, that have not been distributed to the veteran who is the beneficiary of the benefits, and that are in the possession of the United States department of veterans' affairs or veterans' administration;
- (c) Child support amounts received for children who are not included in the current calculation;
- (d) Amounts paid for mandatory deductions from wages such as union dues but not taxes, social security, or retirement in lieu of social security;
- (e) Nonrecurring or unsustainable income or cash flow items;
- (f) Adoption assistance and foster care maintenance payments made pursuant to Title IV-E of the "Social Security Act," 94 Stat. 501, 42 U.S.C.A. 670(1980), as amended.

### Potential income

From Ohio Revised Code section 3119.01(C)(17):

"Potential income" means both of the following for a parent who the court pursuant to a court support order, or a child support enforcement agency pursuant to an administrative child support order, determines is voluntarily unemployed or voluntarily underemployed:

- (a) Imputed income that the court or agency determines the parent would have earned if fully employed as determined from the following criteria:
  - (i) The parent's prior employment experience;
  - (ii) The parent's education;
  - (iii) The parent's physical and mental disabilities, if any;
  - (iv) The availability of employment in the geographic area in which the parent resides;

- (v) The prevailing wage and salary levels in the geographic area in which the parent resides;
- (vi) The parent's special skills and training;
- (vii) Whether there is evidence that the parent has the ability to earn the imputed income;
- (viii) The age and special needs of the child for whom child support is being calculated under this section;
- (ix) The parent's increased earning capacity because of experience;
- (x) The parent's decreased earning capacity because of a felony conviction;
- (xi) Any other relevant factor.

(b) Imputed income from any non-income-producing assets of a parent, as determined from the local passbook savings rate or another appropriate rate as determined by the court or agency, not to exceed the rate of interest specified in division (A) of section [1343.03](#) of the Revised Code, if the income is significant.

### **Self-generated income**

From Ohio Revised Code section 3119.01(C)(19):

"Self-generated income" means gross receipts received by a parent from self-employment, proprietorship of a business, joint ownership of a partnership or closely held corporation, and rents minus ordinary and necessary expenses incurred by the parent in generating the gross receipts. "Self-generated income" includes expense reimbursements or in-kind payments received by a parent from self-employment, the operation of a business, or rents, including company cars, free housing, reimbursed meals, and other benefits, if the reimbursements are significant and reduce personal living expenses.

### ***Other information regarding income***

From Ohio Revised Code section 3119.05(K):

A court or agency may disregard a parent's additional income from overtime or additional employment when the court or agency finds that the additional income was generated primarily to support a new or additional family member or members, or under other appropriate circumstances.

From Ohio Revised Code section 3119.05(E):

When the court or agency calculates the annual income of a parent, it shall not include any income earned by the spouse of that parent.

### **Medical Expenses**

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

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

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

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

### ***Other information regarding extraordinary medical expenses***

From Ohio Revised Code section 3119.05(F):

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

### **Self-Sufficiency Reserve (SSR)**

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

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

# Child Support Worksheet Overview

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

## I. **Gross Income**

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

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

## II. **Adjustments to Income**

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

Adjustments in this section include:

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

## III. **Income Shares**

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

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

## IV. **Support Calculations**

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

- **Parenting Time Order:** A parent who has a court order for parenting time that equals or exceeds ninety overnights per year.
- **Derivative Benefits:** Any non-means tested benefit received by the child(ren) resulting from the claim of either parent.
- **Child Care Costs:** The annual child care expense and each parent's share of the expense. Actual child care costs will be compared to a child care maximum cap to determine each parent's responsibility. The child care maximum is a pre-determined cap on allowable child care costs based on the most recent Child Care Market Rate Survey by the Ohio Office of Children and Families. Child care costs are for work or for activities related to employment training.

## V. **Cash Medical**

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

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

## VI. **Recommended Monthly Orders for Decree**

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

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

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

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<sup>2</sup> ORC 3119.23

<sup>3</sup> ORC 3119.63



## Worksheet Line-by-Line Instructions

In Ohio when a court or CSEA calculates the amount of child support to be paid, the court or agency is required to use either the JFS 07768 (for sole or shared parenting orders), or the JFS 07769 (for split parenting orders). As stated in the *Introduction* section of this manual, these worksheets share the same instructions for Lines 1 to 17. Starting on Line 18, there are a separate set of instructions for the sole/shared parenting worksheet and the split parenting worksheet.

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

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

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



### Helpful Hints for Rounding

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

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

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

**Examples:**

#### *Dollar amounts*

- If a party's income is \$25,000.436, the amount entered should be \$25,000.44

#### *Percentages*

- If a party's percentage is 37.424%, the amount entered should be 37.42%
- Or, if the decimal amount is .37424, the amount entered should be 37.42%

## General Instructions (Lines 1 – 17)

### I. Gross Income

#### Line 1

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

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

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

- The year can be defined as a calendar year, the twelve months preceding the calculation, or other twelve-month period supported by documentation of income amounts.
- When determined appropriate by the court or agency, the amount entered can be based on average annual gross income from employment over a reasonable period of years (excluding overtime, bonuses, self-employment income, or commissions as documented below).
- Documentation of income may include but is not limited to: federal tax returns; W-2 statements; pay stubs and 1099 forms.

#### Line 2

**“Annual Amount of Overtime, Bonuses, and Commissions”**

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

**Line 2a, “Year 3 (Three years ago)”**

**Line 2b, “Year 2 (Two years ago)”**

**Line 2c, “Year 1 (Last calendar year)”**

**Line 2d, “Income from overtime, bonuses, and commissions (Enter the lower of: the average of Line 2a plus Line 2b plus Line 2c, or the amount on Line 2c)”**

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

- Earnings from overtime, bonuses and commissions are calculated using income information from the preceding three calendar years, excluding the current year. The average of the last three years will be compared with the last year and the lesser amount will be used in the calculation.
- If, however, there exists a reasonable expectation that the total earnings from overtime/bonuses during the current calendar year will be less than the lower of the average of the three years or the last year amount, include only the amount reasonably expected to be earned this year.

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#### Line 3

**“Calculation for Self-Employment Income”**

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

**Line 3a, “Gross receipts from business”**

**Line 3b, “Ordinary and necessary business expenses”**

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

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

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

- Self-employed income is determined by reviewing income and expenses; possible sources of self-employment income used in Lines 3a through 3d include, but are not limited to:
  - Schedule C (Profit or Loss from Business)
  - Schedule C-EZ (must be accompanied with the individual’s tax form 1040)
  - Schedule SE (Self-Employment Tax)
  - Form 8829 (Expenses for Business Use of Your Home)
  - Form 4562 (Depreciation and Amortization)
  - Form 1099 (Miscellaneous Income)
  - Business financial statement

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#### Line 4

**“Annual income from unemployment compensation”**

Enter the annual income amount from unemployment compensation.

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<sup>4</sup> ORC 3119.01  
JFS 07766 (Rev. 6/2023)

- Unemployment compensation is temporary income paid to an individual due to lack of employment. The total amount awarded is based on the qualifying weeks the individual worked for an employer.
- Documentation may include but is not limited to an unemployment compensation benefit award letter or IRS-1099.

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### Line 5

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

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

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### Line 6

**“Other annual income or potential income”**

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

- Sources may include but are not limited to: income from interest and dividends (whether or not taxable); secondary income source from an additional employer; spousal support actually received; potential income.
  - Child Support and means tested benefits are not counted as income.
  - Refer to “gross income” in the definition section of this manual for further information.
  - Additional income from overtime or additional employment may be disregarded when the court or agency finds that it was generated primarily to support a new or additional family member(s), or under other appropriate circumstance.<sup>5</sup>
- 

### Line 7

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

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

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### Line 8

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

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

## II. Adjustments to Income

### Line 9

**“Adjustment for Other Minor Children Not of This Order” (Note: Line 9 is ONLY completed if either parent has any children outside of this order.) If neither parent has any children outside of this order enter “0” on Line 9f and proceed to Line 10. For each parent:”**

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

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

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

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

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

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

**Line 9c, “Line 9a minus Line 9b”**

*Subtract Line 9b from Line 9a to determine the number of children not subject to this child support order for each parent.*

**Line 9d, “Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each**

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<sup>5</sup> ORC 3119.05  
JFS 07766 (Rev. 6/2023)

**parent’s total annual gross income from Line 7 for the number of children on Line 9a”**

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

or calculate a basic child support obligation that is between those two amounts and corresponds proportionally to the parents’ actual combined annual income or the individual parent’s annual income.<sup>6</sup>

- If the parent’s income is less than \$8,400, use \$960 for the obligation since the JFS 07767 does not list income below \$8,400.

### Obligation Multipliers for Seven or More Children

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

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

- If the income amount is between two amounts set forth in the income column of the schedule, the court or agency may: use the basic child support obligation that corresponds to the higher of the two amounts in the first column of the schedule; use the basic child support obligation that corresponds to the lower of the two amounts in the first column of the schedule;

**Additional Information:**

- For the income row identified in the JFS 07767, find the column reflecting the total number of children for that parent as indicated on Line 9a (including the children who are subject to the order plus other children).

<b>Number of Children</b>	<b>Multiplier Using 3-Child Amount as Base</b>
7 Children	1.440 X 3-child amount
8 Children	1.540 X 3-child amount
9 Children	1.638 X 3-child amount
10 Children	1.734 X 3-child amount
11 Children	1.827 X 3-child amount
12 Children	1.919 X 3-child amount
13 Children	2.008 X 3-child amount
14 Children	2.096 X 3-child amount
15 or more	2.182 X 3-child amount

**Line 9e**

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

Divide the total amount of child support from the JFS 07767 (schedule) entered in Line 9d by the total number of

children in Line 9a, and enter the amount on Line 9e. This will calculate the credit amount for each child the parent has a legal duty of support for.

<sup>6</sup> ORC 3119.05  
JFS 07766 (Rev. 6/2023)

## Line 9f

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

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

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## Line 10

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

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

### Line 10a

**“Identify the health insurance obligor(s)”**

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

#### **Additional information:<sup>8</sup>**

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

- The obligor already has health insurance coverage that is reasonable in cost;
- The obligor already has health insurance coverage in place that is not reasonable in cost, but the obligor wishes to be the health insurance obligor and provide coverage;
- The obligor can obtain coverage that is reasonable in cost through an employer or other source. The length in time the obligor has worked for the employer and the stability of the insurance shall be considered by the court or CSEA; or
- The obligee is a non-parent individual or agency that has no duty to provide medical support.

*Both parents may be ordered to provide health insurance coverage if they both wish to be named health insurance*

*obligors and already have health insurance in place or available for the child(ren).*

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

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

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

### Line 10b

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

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

- The cost of health insurance in this section is an amount equal to the total, actual out-of-pocket cost for health insurance premiums for the coverage.<sup>10</sup>
- This information should come from the parent(s) providing the health insurance and be reflected either by a deduction on a pay stub, or other documentation provided by the employer or health plan administrator to show they have obtained the health insurance and the amount paid or expected to be paid, if ordered.
- Any credit given will be less any subsidy, including a premium tax credit or cost-sharing reduction received by the parent(s) providing coverage.

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<sup>7</sup> ORC 3119.29

<sup>8</sup> ORC 3119.30

<sup>9</sup> 45 CFR 303.31

<sup>10</sup> ORC 3119.30

### Line 11

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

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

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### Line 12

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

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

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### Line 13

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

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

## III. Income Shares

### Line 14

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

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

### Line 15

**“Using the Basic Child Support Schedule and the parent’s individual income on Line 14, determine if the parent’s obligation is located in the shaded area of the schedule. If the parent’s obligation is in the shaded area of the schedule for the children of this order, check the box for Line 15”**

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

### Line 16

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

*Add together the amounts on Line 14 for both parents and enter the amount on Line 16; this will give you the total combined annual income for both parents. This amount will be used to determine the combined child support obligation for both parents.*

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### Line 17

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

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

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



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

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

## IV. Support Calculation

### Line 18

**“Basic Child Support Obligation”**

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

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

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

### Line 18a

**"Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent's adjusted gross income on Line 14 for the number of children of this order. If either parent's Line 14 amount is less than the lowest income amount on the Basic Schedule, enter '960'"**

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

### Line 18b

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

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

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

### Line 18c

**"Multiply the amount on Line 18b by Line 17 for each parent. Enter the amount for each parent"**

For each parent multiply the combined obligation amount listed on Line 18b by the income share percentage from Line 17. This will determine each parent's obligation based on income shares.

### Line 18d

**"Enter the lower of Line 18a or Line 18c for each parent, if less than '960,' enter '960'"**

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

### Line 19

**"Parenting Time Order"**

Enter the requested information on Lines 19a and 19b to indicate if a parent has a parenting time order and to



## Key Information

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

allow for an adjustment for a parent or parents when a court has issued or is issuing a court-ordered parenting time order that equals or exceeds ninety overnights per

<sup>11</sup> ORC 3119.05  
JFS 07766 (Rev. 6/2023)

year. The annual individual support obligation for that parent shall be reduced by ten per cent.<sup>12</sup>

- If the parties desire a different adjustment for extended parenting time, they must request a deviation through court.
- If the child is residing with someone other than the parent, either or both parents may have a parenting time order through the court and both parents could receive this adjustment.

### Line 19a

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

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

### Line 19b

**“If Line 19a is checked, use the amount for that parent from Line 18d and multiply it by 10% or .10, and enter this amount. If Line 19a is blank enter '0'”**

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

### Line 20

**“Derivative Benefit”**

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

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

- For purposes of this Line item, a derivative benefit is any non-means tested benefit received by the child(ren) subject to the order resulting from the claims of either parent.
- This benefit amount shall be subtracted from that parent’s annual child support obligation after all other adjustments have been made. If the non-means tested benefit exceeds the child support obligation of the parent claiming the benefit, the child support obligation for that parent shall be zero.<sup>13</sup>

- Non-means-tested benefits may include, but are not limited to some Social Security or Veterans’ benefits.

### Line 21

**“Child Care Expenses”**

If either parent has child care costs, enter the requested information for Lines 21a through 21j for both parents. Use the documentation provided by the parent(s) to determine the amount paid for child care for the child(ren) of this order. If neither parent has out-of-pocket child care costs, enter “0” on Line 21j for each parent and proceed to Line 22.

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

### Line 21a

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

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

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

### Line 21b

**“Child Age”**

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

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

**Note:** Lines 21b to 21e are completed for each child on the order. There are six columns to allow for up to six

<sup>12</sup> ORC 3119.051

<sup>13</sup> ORC 3119.05

<sup>14</sup> ORC 3119.05

<sup>15</sup> ORC 3119.05

<sup>16</sup> ORC 3119.05



children on the order. If more than six children are on the order, complete this calculation on an additional page.

### Line 21c

#### “Maximum Allowable Cost”

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

<b>Age</b>	<b>Annual Amount</b>
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600
School-age - 6 years old through 12 years old	\$7,290

### Line 21d

#### “Actual Out of Pocket”

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

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

### Line 21e

#### “Enter lower of Line 21c or Line 21d”

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

### Line 21f

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

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

### Line 21g

#### “Enter the eligible federal and state tax credits”

If Line 21a is “0,” enter “0” on this line as well.

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

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

#### Additional Information:

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

### Line 21h

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

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

### Line 21i

“Multiply Line 21h by Line 17 for each parent; (If Line 15 is checked for the parent, use the lower percentage amount of either Line 17 or 50.00% to determine the parent's share). This is the annual child care cost for each parent”

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

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

### Line 21j

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

Take the amount in Line 21i and subtract the amount in Line 21a. If this results in a negative amount, enter “0.”

<sup>17</sup> CSPM 5101:12-1-17  
JFS 07766 (Rev. 6/2023)

*This removes the actual child care cost that the party is already paying out of pocket for the child(ren) of this order, from their income share on Line 21i.*

6 Children	\$2,332.20
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**Note:** If there are more than six children on the order, add an additional \$388.70 for each child thereafter.

**Line 22**

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

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

**Line 23b**

**“Multiply Line 23a by Line 17 for each parent. This is the annual cash medical obligation for each parent”**

*Take the amount from Line 23a and multiply it by the percentage of each parent’s income found on Line 17. This amount is each parent’s responsibility of the annual cash medical order.*

**VI. Recommended Monthly Orders for Decree**

**V. Cash Medical**

**Line 23**

**“Cash Medical Obligation”**

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

**Line 24**

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

*Use the child support obligation for each parent from Line 22, and divide those amounts by 12 to determine the monthly child support amount.*

**Line 23a**

**“Annual combined cash medical support obligation”**

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

**Line 25**

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

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

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

<b>Number of Children</b>	<b>Annual Cash Medical Amount</b>
1 Child	\$388.70
2 Children	\$777.40
3 Children	\$1,166.10
4 Children	\$1,554.80
5 Children	\$1,943.50

**Line 25a**

**“For 3119.23 factors (Enter the monthly amount)”**

*Enter the monthly deviation amount, if applicable.*

<sup>18</sup> ORC 3119.22  
JFS 07766 (Rev. 6/2023)

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

### Line 25b

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

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

### Line 25c

**Total of amounts from Line 25a and Line 25b**

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

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### Line 26

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

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

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### Line 27

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

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

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### Line 28

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

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

### Line 28

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

*Enter the monthly deviation amount, if applicable.*

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

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### Line 29

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

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

### Line 30

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

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

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<sup>19</sup> ORC 3119.63  
JFS 07766 (Rev. 6/2023)

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



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

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

- The split parenting worksheet is divided with four enterable columns starting on Line 18. The first two columns will be used to calculate support for the children of this order in parent B's custody; the last two columns will be used to calculate support for the children in parent A's custody.
- The calculations will be completed through Line 23 to determine the child support obligation and cash medical obligation of each parent for the children not in their household.
- These amounts will then be carried to Line 24 and 25, where the determination will be made as to which parent has the higher obligation and should be established as the child support obligor. The same calculation process that was completed to determine the child support amount will be done to determine the cash medical amount. The parent that is established as the child support obligor will also be the cash medical obligor.



### Reminder for Rounding

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

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

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

**Examples:**

#### ***Dollar amounts***

- If a party's income is \$25,000.436, the amount entered should be \$25,000.44

#### ***Percentages***

- If a party's percentage is 37.424%, the amount entered should be 37.42%
- Or, if the decimal amount is .37424, the amount entered should be 37.42%

## IV. Support Calculation

### Line 18

#### “Basic Child Support Obligation”

For Lines 18a to 18d, enter the basic child support obligation amount for each parent by using the JFS 07767 (schedule). This will determine the amount of child support each parent should be responsible for according to the percentage of their income for the children in each parent’s household.

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

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

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

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

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

### Line 18a

“Using the Basic Child Support Schedule, enter the amount from the corresponding cell for each parent’s adjusted gross income on Line 14 for the number of children with each parent. If either parent’s Line 14 amount is less than the lowest income amount on the Basic Schedule, enter '960'”

For each parent use the income amounts on Line 14, and find the corresponding cell on the schedule for the number of children of this order in each household. Enter the

amount on Line 18a. If either parent’s Line 14 amount is less than the lowest income amount on the basic schedule, enter “960.” Figures will be entered for both parents for both households, depending on the number of children in each household. This is the amount of child support based on the parent’s individual income only.

### Line 18b

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

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

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

### Line 18c

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

For each parent multiply the combined obligation amount listed on Line 18b by the income share percentage from Line 17. This will determine each parent’s obligation based on income shares.

### Line 18d

“Enter the lower of Line 18a or Line 18c for each parent, if less than '960,' enter '960'”

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

### Line 19

#### “Parenting Time Order”

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

<sup>20</sup> ORC 3119.05  
JFS 07766 (Rev. 6/2023)

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

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

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

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

### Line 19a

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

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

### Line 19b

**"If Line 19a is checked, use the amount for that parent from Line 18d and multiply it by 10% or .10, and enter this amount. If Line 19a is blank enter '0'"**

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

### Line 20

**"Derivative Benefit"**

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

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

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

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

Additional Information:

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

### Line 21

**"Child Care Expenses"**

*If either parent has child care costs, enter the requested information for Lines 21a through 21r for both parents. Use the documentation provided by the parent(s) to determine the amount paid for child care for the child(ren) of this order. If neither parent has out-of-pocket child care costs, enter "0" on Line 21r for each parent and proceed to Line 22.*

- Child care cost is determined necessary to allow a parent to work or for activities related to employment training.<sup>23</sup>
- There is a 12-year old age limit for this credit to be given on the worksheet. This will be rebuttable for circumstances such as disabled children.
- The child care cost used in the calculation for child support purposes shall exclude any reimbursed or

<sup>21</sup> ORC 3119.051

<sup>22</sup> ORC 3119.05

JFS 07766 (Rev. 6/2023)

<sup>23</sup> ORC 3119.05

subsidized child care cost, including any state or federal tax credit for child care available to the parent or caretaker, whether or not claimed.<sup>24</sup>

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

**Line 21a**

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

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

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

**“Children with Parent A”**

**Line 21b**

**“Age”**

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

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

**Line 21c**

**“Max”**

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

<b>Age</b>	<b>Annual Amount</b>
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600
School-age - 6 years old through 12 years old	\$7,290

**Line 21d**

**“Actual”**

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

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

**Line 21e**

**“Lowest”**

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

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

**“Children with Parent B”**

**Line 21f**

**“Age”**

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

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

<sup>24</sup> ORC 3119.05  
JFS 07766 (Rev. 6/2023)

<sup>25</sup> ORC 3119.05

## Line 21g

### “Max”

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

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

Age	Annual Amount
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600
School-age - 6 years old through 12 years old	\$7,290

## Line 21h

### “Actual”

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

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

## Line 21i

### “Lowest”

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

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

## Line 21j

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

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

## Line 21k

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

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

## Line 21l

“Enter the eligible federal and state tax credits”

If Line 21a is “0,” enter “0” on this line as well.

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

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

### Additional Information:

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

## Line 21m

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

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

Line 21m is completed for children with Parent A.

## Line 21n

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

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

<sup>26</sup> CSPM 5101:12-1-17  
JFS 07766 (Rev. 6/2023)



Line 21n is completed for children with Parent B.

### Line 21o

**“Multiply Line 21m and Line 21n by Line 17 for each parent; (If Line 15 is checked for the parent, use the lower percentage amount of either Line 17 or 50.00% to determine the parent's share). This is the annual child care cost for each parent”**

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

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

### Line 21p

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

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

*Enter the amounts in the second set of columns for Parent B as the custodial parent. If this results in a negative amount, enter "0."*

*This removes the actual child care cost that the party is already paying out of pocket for the child(ren) of this order, from their income share on Line 21o.*

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### Line 22

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

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

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

- When completing the calculation for parent A as the custodial parent, enter only the information for

parent B’s adjusted child support obligation. Parent A’s box will be shaded out so that the only enterable information is for parent B as the non-custodial parent.

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

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## V. Cash Medical

### Line 23

**“Cash Medical Obligation”**

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

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

### Line 23a

**“Annual combined cash medical support obligation”**

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

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

**Note:** If there are more than six children on the order, add an additional \$388.70 for each child thereafter.

### Line 23b

**“Multiply Line 23a by Line 17 for each parent. This is the annual cash medical obligation for each parent”**

*Take the amount from Line 23a and multiply it by the percentage of each parent’s income found on Line 17. This amount is each parent’s responsibility of the annual cash medical order.*

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

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

## VI. Recommended Monthly Orders for Decree

### Line 24

**“ANNUAL CHILD SUPPORT AMOUNT (Line 22)”**

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

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

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

---

### Line 25

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

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

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

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### Line 26

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

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

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

### Line 26a

**“For 3119.23 factors (Enter the monthly amount)”**

*Enter the monthly deviation amount, if applicable.*

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

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<sup>27</sup> ORC 3119.22  
JFS 07766 (Rev. 6/2023)

<sup>28</sup> ORC 3119.63

### Line 26b

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

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

### Line 26c

**Total of amounts from Line 26a and Line 26b**

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

---

### Line 27

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

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

---

### Line 28

**“ANNUAL CASH MEDICAL AMOUNT (Line 23b)”**

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

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

### Line 29

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

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

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

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### Line 30

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

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

### Line 30

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

*Enter the monthly deviation amount, if applicable.*

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

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### Line 31

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

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



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

### **Line 32**

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

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

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

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### **Line 33**

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

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

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

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### **Line 34**

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

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

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## Tables

<b>Table 1. Obligation Multipliers for Seven or More Children<sup>29</sup></b>	
<b>Number of Children</b>	<b>Multiplier Using 3-Child Amount as Base</b>
7 Children	1.440 X 3-child amount
8 Children	1.540 X 3-child amount
9 Children	1.638 X 3-child amount
10 Children	1.734 X 3-child amount
11 Children	1.827 X 3-child amount
12 Children	1.919 X 3-child amount
13 Children	2.008 X 3-child amount
14 Children	2.096 X 3-child amount
15 Children	2.182 X 3-child amount

<b>Table 2. Maximum Allowable Child Care Costs<sup>30</sup></b>	
<b>Age</b>	<b>Annual Amount</b>
Infant - New born through 17 months	\$11,464
Toddler -18 months through 35 months	\$10,025
Pre-school - 3 years old through 5 years old	\$8,600
School-age - 6 years old through 12 years old	\$7,290

<b>Table 3. Cash Medical Obligation<sup>31</sup></b>	
<b>Number of Children</b>	<b>Annual Cash Medical Amount</b>
1 Child	\$388.70
2 Children	\$777.40
3 Children	\$1,166.10
4 Children	\$1,554.80
5 Children	\$1,943.50
6 Children	\$2,332.20

<sup>29</sup> ORC 3119.021

<sup>30</sup> 2016 Child Care Market Rate Survey, as required by ORC 3119.05

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

## Appendix

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

- JFS 07767, “Basic Child Support Schedule”
  - JFS 07768, “Sole/Shared Child Support Computation Worksheet”
  - JFS 07769, “Split Parenting Child Support Computation Worksheet”
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- The rules and forms in the Child Support Program Manual (CSPM) can be accessed at:

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

Or on the ODJFS Forms Central Internet page at:

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

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

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

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

## Ohio Department of Job and Family Services

**BASIC CHILD SUPPORT SCHEDULE**

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$8,400</b>	\$960	\$960	\$960	\$960	\$960	\$960
<b>\$9,000</b>	\$990	\$1,020	\$1,032	\$1,038	\$1,044	\$1,050
<b>\$9,600</b>	\$1,020	\$1,080	\$1,104	\$1,116	\$1,128	\$1,140
<b>\$10,200</b>	\$1,050	\$1,140	\$1,176	\$1,194	\$1,212	\$1,230
<b>\$10,800</b>	\$1,080	\$1,200	\$1,248	\$1,272	\$1,296	\$1,320
<b>\$11,400</b>	\$1,110	\$1,260	\$1,320	\$1,350	\$1,380	\$1,410
<b>\$12,000</b>	\$1,140	\$1,320	\$1,392	\$1,428	\$1,464	\$1,500
<b>\$12,600</b>	\$1,170	\$1,380	\$1,464	\$1,506	\$1,548	\$1,590
<b>\$13,200</b>	\$1,200	\$1,440	\$1,536	\$1,584	\$1,632	\$1,680
<b>\$13,800</b>	\$1,230	\$1,500	\$1,608	\$1,662	\$1,716	\$1,770
<b>\$14,400</b>	\$1,260	\$1,560	\$1,680	\$1,740	\$1,800	\$1,860
<b>\$15,000</b>	\$1,290	\$1,620	\$1,752	\$1,818	\$1,884	\$1,950
<b>\$15,600</b>	\$1,320	\$1,680	\$1,824	\$1,896	\$1,968	\$2,040
<b>\$16,200</b>	\$1,350	\$1,740	\$1,896	\$1,974	\$2,052	\$2,130
<b>\$16,800</b>	\$1,380	\$1,800	\$1,968	\$2,052	\$2,136	\$2,220
<b>\$17,400</b>	\$1,410	\$1,860	\$2,040	\$2,130	\$2,220	\$2,310
<b>\$18,000</b>	\$1,440	\$1,920	\$2,112	\$2,208	\$2,304	\$2,400
<b>\$18,600</b>	\$1,470	\$1,980	\$2,184	\$2,286	\$2,388	\$2,490
<b>\$19,200</b>	\$1,500	\$2,040	\$2,256	\$2,364	\$2,472	\$2,580
<b>\$19,800</b>	\$1,530	\$2,100	\$2,328	\$2,442	\$2,556	\$2,670
<b>\$20,400</b>	\$1,560	\$2,160	\$2,400	\$2,520	\$2,640	\$2,760
<b>\$21,000</b>	\$1,590	\$2,220	\$2,472	\$2,598	\$2,724	\$2,850
<b>\$21,600</b>	\$1,620	\$2,280	\$2,544	\$2,676	\$2,808	\$2,940
<b>\$22,200</b>	\$1,650	\$2,340	\$2,616	\$2,754	\$2,892	\$3,030
<b>\$22,800</b>	\$1,766	\$2,400	\$2,688	\$2,832	\$2,976	\$3,120
<b>\$23,400</b>	\$1,946	\$2,460	\$2,760	\$2,910	\$3,060	\$3,210
<b>\$24,000</b>	\$2,126	\$2,520	\$2,832	\$2,988	\$3,144	\$3,300
<b>\$24,600</b>	\$2,306	\$2,580	\$2,904	\$3,066	\$3,228	\$3,390
<b>\$25,200</b>	\$2,486	\$2,640	\$2,976	\$3,144	\$3,312	\$3,480
<b>\$25,800</b>	\$2,666	\$2,700	\$3,048	\$3,222	\$3,396	\$3,570
<b>\$26,400</b>	\$2,846	\$2,846	\$3,120	\$3,300	\$3,480	\$3,660
<b>\$27,000</b>	\$3,026	\$3,026	\$3,192	\$3,378	\$3,564	\$3,750
<b>\$27,600</b>	\$3,206	\$3,206	\$3,264	\$3,456	\$3,648	\$3,840
<b>\$28,200</b>	\$3,386	\$3,386	\$3,386	\$3,534	\$3,732	\$3,930
<b>\$28,800</b>	\$3,566	\$3,566	\$3,566	\$3,612	\$3,816	\$4,020
<b>\$29,400</b>	\$3,746	\$3,746	\$3,746	\$3,746	\$3,900	\$4,110
<b>\$30,000</b>	\$3,926	\$3,926	\$3,926	\$3,926	\$3,984	\$4,200
<b>\$30,600</b>	\$4,106	\$4,106	\$4,106	\$4,106	\$4,106	\$4,290
<b>\$31,200</b>	\$4,286	\$4,286	\$4,286	\$4,286	\$4,286	\$4,380
<b>\$31,800</b>	\$4,466	\$4,466	\$4,466	\$4,466	\$4,466	\$4,470
<b>\$32,400</b>	\$4,646	\$4,646	\$4,646	\$4,646	\$4,646	\$4,646
<b>\$33,000</b>	\$4,826	\$4,826	\$4,826	\$4,826	\$4,826	\$4,826

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
\$33,600	\$5,006	\$5,006	\$5,006	\$5,006	\$5,006	\$5,006
\$34,200	\$5,186	\$5,186	\$5,186	\$5,186	\$5,186	\$5,186
\$34,800	\$5,366	\$5,366	\$5,366	\$5,366	\$5,366	\$5,366
\$35,400	\$5,546	\$5,546	\$5,546	\$5,546	\$5,546	\$5,546
\$36,000	\$5,726	\$5,726	\$5,726	\$5,726	\$5,726	\$5,726
\$36,600	\$5,906	\$5,906	\$5,906	\$5,906	\$5,906	\$5,906
\$37,200	\$6,086	\$6,086	\$6,086	\$6,086	\$6,086	\$6,086
\$37,800	\$6,266	\$6,266	\$6,266	\$6,266	\$6,266	\$6,266
\$38,400	\$6,446	\$6,446	\$6,446	\$6,446	\$6,446	\$6,446
\$39,000	\$6,626	\$6,626	\$6,626	\$6,626	\$6,626	\$6,626
\$39,600	\$6,806	\$6,806	\$6,806	\$6,806	\$6,806	\$6,806
\$40,200	\$6,902	\$6,986	\$6,986	\$6,986	\$6,986	\$6,986
\$40,800	\$6,999	\$7,166	\$7,166	\$7,166	\$7,166	\$7,166
\$41,400	\$7,095	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346
\$42,000	\$7,191	\$7,526	\$7,526	\$7,526	\$7,526	\$7,526
\$42,600	\$7,287	\$7,706	\$7,706	\$7,706	\$7,706	\$7,706
\$43,200	\$7,384	\$7,886	\$7,886	\$7,886	\$7,886	\$7,886
\$43,800	\$7,480	\$8,066	\$8,066	\$8,066	\$8,066	\$8,066
\$44,400	\$7,576	\$8,246	\$8,246	\$8,246	\$8,246	\$8,246
\$45,000	\$7,672	\$8,426	\$8,426	\$8,426	\$8,426	\$8,426
\$45,600	\$7,769	\$8,606	\$8,606	\$8,606	\$8,606	\$8,606
\$46,200	\$7,865	\$8,786	\$8,786	\$8,786	\$8,786	\$8,786
\$46,800	\$7,961	\$8,966	\$8,966	\$8,966	\$8,966	\$8,966
\$47,400	\$8,058	\$9,146	\$9,146	\$9,146	\$9,146	\$9,146
\$48,000	\$8,154	\$9,326	\$9,326	\$9,326	\$9,326	\$9,326
\$48,600	\$8,250	\$9,506	\$9,506	\$9,506	\$9,506	\$9,506
\$49,200	\$8,339	\$9,686	\$9,686	\$9,686	\$9,686	\$9,686
\$49,800	\$8,428	\$9,866	\$9,866	\$9,866	\$9,866	\$9,866
\$50,400	\$8,517	\$10,046	\$10,046	\$10,046	\$10,046	\$10,046
\$51,000	\$8,606	\$10,226	\$10,226	\$10,226	\$10,226	\$10,226
\$51,600	\$8,694	\$10,406	\$10,406	\$10,406	\$10,406	\$10,406
\$52,200	\$8,783	\$10,586	\$10,586	\$10,586	\$10,586	\$10,586
\$52,800	\$8,872	\$10,766	\$10,766	\$10,766	\$10,766	\$10,766
\$53,400	\$8,961	\$10,946	\$10,946	\$10,946	\$10,946	\$10,946
\$54,000	\$9,049	\$11,126	\$11,126	\$11,126	\$11,126	\$11,126
\$54,600	\$9,138	\$11,306	\$11,306	\$11,306	\$11,306	\$11,306
\$55,200	\$9,227	\$11,486	\$11,486	\$11,486	\$11,486	\$11,486
\$55,800	\$9,315	\$11,666	\$11,666	\$11,666	\$11,666	\$11,666
\$56,400	\$9,404	\$11,846	\$11,846	\$11,846	\$11,846	\$11,846
\$57,000	\$9,493	\$12,026	\$12,026	\$12,026	\$12,026	\$12,026
\$57,600	\$9,582	\$12,206	\$12,206	\$12,206	\$12,206	\$12,206
\$58,200	\$9,670	\$12,386	\$12,386	\$12,386	\$12,386	\$12,386
\$58,800	\$9,759	\$12,566	\$12,566	\$12,566	\$12,566	\$12,566
\$59,400	\$9,848	\$12,746	\$12,746	\$12,746	\$12,746	\$12,746
\$60,000	\$9,937	\$12,926	\$12,926	\$12,926	\$12,926	\$12,926



<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$60,600</b>	\$10,025	\$13,106	\$13,106	\$13,106	\$13,106	\$13,106
<b>\$61,200</b>	\$10,114	\$13,286	\$13,286	\$13,286	\$13,286	\$13,286
<b>\$61,800</b>	\$10,203	\$13,466	\$13,466	\$13,466	\$13,466	\$13,466
<b>\$62,400</b>	\$10,288	\$13,646	\$13,646	\$13,646	\$13,646	\$13,646
<b>\$63,000</b>	\$10,354	\$13,826	\$13,826	\$13,826	\$13,826	\$13,826
<b>\$63,600</b>	\$10,420	\$14,006	\$14,006	\$14,006	\$14,006	\$14,006
<b>\$64,200</b>	\$10,487	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186
<b>\$64,800</b>	\$10,553	\$14,366	\$14,366	\$14,366	\$14,366	\$14,366
<b>\$65,400</b>	\$10,619	\$14,546	\$14,546	\$14,546	\$14,546	\$14,546
<b>\$66,000</b>	\$10,685	\$14,726	\$14,726	\$14,726	\$14,726	\$14,726
<b>\$66,600</b>	\$10,752	\$14,906	\$14,906	\$14,906	\$14,906	\$14,906
<b>\$67,200</b>	\$10,818	\$15,086	\$15,086	\$15,086	\$15,086	\$15,086
<b>\$67,800</b>	\$10,884	\$15,266	\$15,266	\$15,266	\$15,266	\$15,266
<b>\$68,400</b>	\$10,950	\$15,446	\$15,446	\$15,446	\$15,446	\$15,446
<b>\$69,000</b>	\$11,017	\$15,626	\$15,626	\$15,626	\$15,626	\$15,626
<b>\$69,600</b>	\$11,083	\$15,806	\$15,806	\$15,806	\$15,806	\$15,806
<b>\$70,200</b>	\$11,149	\$15,986	\$15,986	\$15,986	\$15,986	\$15,986
<b>\$70,800</b>	\$11,215	\$16,166	\$16,166	\$16,166	\$16,166	\$16,166
<b>\$71,400</b>	\$11,281	\$16,346	\$16,346	\$16,346	\$16,346	\$16,346
<b>\$72,000</b>	\$11,348	\$16,526	\$16,526	\$16,526	\$16,526	\$16,526
<b>\$72,600</b>	\$11,413	\$16,706	\$16,706	\$16,706	\$16,706	\$16,706
<b>\$73,200</b>	\$11,456	\$16,886	\$16,886	\$16,886	\$16,886	\$16,886
<b>\$73,800</b>	\$11,499	\$17,066	\$17,066	\$17,066	\$17,066	\$17,066
<b>\$74,400</b>	\$11,542	\$17,246	\$17,246	\$17,246	\$17,246	\$17,246
<b>\$75,000</b>	\$11,585	\$17,403	\$17,426	\$17,426	\$17,426	\$17,426
<b>\$75,600</b>	\$11,628	\$17,461	\$17,606	\$17,606	\$17,606	\$17,606
<b>\$76,200</b>	\$11,671	\$17,519	\$17,786	\$17,786	\$17,786	\$17,786
<b>\$76,800</b>	\$11,714	\$17,577	\$17,966	\$17,966	\$17,966	\$17,966
<b>\$77,400</b>	\$11,757	\$17,634	\$18,146	\$18,146	\$18,146	\$18,146
<b>\$78,000</b>	\$11,800	\$17,692	\$18,326	\$18,326	\$18,326	\$18,326
<b>\$78,600</b>	\$11,843	\$17,750	\$18,506	\$18,506	\$18,506	\$18,506
<b>\$79,200</b>	\$11,886	\$17,808	\$18,686	\$18,686	\$18,686	\$18,686
<b>\$79,800</b>	\$11,929	\$17,865	\$18,866	\$18,866	\$18,866	\$18,866
<b>\$80,400</b>	\$11,972	\$17,923	\$19,046	\$19,046	\$19,046	\$19,046
<b>\$81,000</b>	\$12,015	\$17,981	\$19,226	\$19,226	\$19,226	\$19,226
<b>\$81,600</b>	\$12,058	\$18,039	\$19,406	\$19,406	\$19,406	\$19,406
<b>\$82,200</b>	\$12,101	\$18,096	\$19,586	\$19,586	\$19,586	\$19,586
<b>\$82,800</b>	\$12,144	\$18,155	\$19,766	\$19,766	\$19,766	\$19,766
<b>\$83,400</b>	\$12,180	\$18,206	\$19,946	\$19,946	\$19,946	\$19,946
<b>\$84,000</b>	\$12,215	\$18,257	\$20,126	\$20,126	\$20,126	\$20,126
<b>\$84,600</b>	\$12,251	\$18,309	\$20,306	\$20,306	\$20,306	\$20,306
<b>\$85,200</b>	\$12,286	\$18,360	\$20,486	\$20,486	\$20,486	\$20,486
<b>\$85,800</b>	\$12,322	\$18,411	\$20,666	\$20,666	\$20,666	\$20,666
<b>\$86,400</b>	\$12,357	\$18,462	\$20,846	\$20,846	\$20,846	\$20,846
<b>\$87,000</b>	\$12,393	\$18,514	\$21,026	\$21,026	\$21,026	\$21,026

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$87,600</b>	\$12,428	\$18,565	\$21,206	\$21,206	\$21,206	\$21,206
<b>\$88,200</b>	\$12,464	\$18,616	\$21,386	\$21,386	\$21,386	\$21,386
<b>\$88,800</b>	\$12,499	\$18,667	\$21,566	\$21,566	\$21,566	\$21,566
<b>\$89,400</b>	\$12,535	\$18,719	\$21,746	\$21,746	\$21,746	\$21,746
<b>\$90,000</b>	\$12,570	\$18,770	\$21,926	\$21,926	\$21,926	\$21,926
<b>\$90,600</b>	\$12,606	\$18,821	\$22,106	\$22,106	\$22,106	\$22,106
<b>\$91,200</b>	\$12,641	\$18,872	\$22,286	\$22,286	\$22,286	\$22,286
<b>\$91,800</b>	\$12,677	\$18,924	\$22,364	\$22,466	\$22,466	\$22,466
<b>\$92,400</b>	\$12,712	\$18,975	\$22,422	\$22,646	\$22,646	\$22,646
<b>\$93,000</b>	\$12,748	\$19,026	\$22,481	\$22,826	\$22,826	\$22,826
<b>\$93,600</b>	\$12,783	\$19,078	\$22,539	\$23,006	\$23,006	\$23,006
<b>\$94,200</b>	\$12,819	\$19,129	\$22,598	\$23,186	\$23,186	\$23,186
<b>\$94,800</b>	\$12,854	\$19,180	\$22,656	\$23,366	\$23,366	\$23,366
<b>\$95,400</b>	\$12,890	\$19,231	\$22,715	\$23,546	\$23,546	\$23,546
<b>\$96,000</b>	\$12,925	\$19,283	\$22,773	\$23,726	\$23,726	\$23,726
<b>\$96,600</b>	\$12,961	\$19,334	\$22,832	\$23,906	\$23,906	\$23,906
<b>\$97,200</b>	\$12,996	\$19,385	\$22,890	\$24,086	\$24,086	\$24,086
<b>\$97,800</b>	\$13,032	\$19,436	\$22,949	\$24,266	\$24,266	\$24,266
<b>\$98,400</b>	\$13,071	\$19,494	\$23,016	\$24,446	\$24,446	\$24,446
<b>\$99,000</b>	\$13,120	\$19,570	\$23,107	\$24,626	\$24,626	\$24,626
<b>\$99,600</b>	\$13,169	\$19,645	\$23,198	\$24,806	\$24,806	\$24,806
<b>\$100,200</b>	\$13,218	\$19,720	\$23,289	\$24,986	\$24,986	\$24,986
<b>\$100,800</b>	\$13,267	\$19,795	\$23,380	\$25,166	\$25,166	\$25,166
<b>\$101,400</b>	\$13,316	\$19,870	\$23,471	\$25,346	\$25,346	\$25,346
<b>\$102,000</b>	\$13,365	\$19,945	\$23,563	\$25,526	\$25,526	\$25,526
<b>\$102,600</b>	\$13,413	\$20,020	\$23,654	\$25,706	\$25,706	\$25,706
<b>\$103,200</b>	\$13,462	\$20,095	\$23,745	\$25,886	\$25,886	\$25,886
<b>\$103,800</b>	\$13,511	\$20,170	\$23,836	\$26,066	\$26,066	\$26,066
<b>\$104,400</b>	\$13,560	\$20,245	\$23,927	\$26,246	\$26,246	\$26,246
<b>\$105,000</b>	\$13,609	\$20,320	\$24,018	\$26,426	\$26,426	\$26,426
<b>\$105,600</b>	\$13,658	\$20,395	\$24,110	\$26,606	\$26,606	\$26,606
<b>\$106,200</b>	\$13,707	\$20,470	\$24,201	\$26,786	\$26,786	\$26,786
<b>\$106,800</b>	\$13,756	\$20,545	\$24,292	\$26,966	\$26,966	\$26,966
<b>\$107,400</b>	\$13,805	\$20,620	\$24,383	\$27,146	\$27,146	\$27,146
<b>\$108,000</b>	\$13,854	\$20,695	\$24,474	\$27,326	\$27,326	\$27,326
<b>\$108,600</b>	\$13,903	\$20,770	\$24,565	\$27,440	\$27,506	\$27,506
<b>\$109,200</b>	\$13,952	\$20,845	\$24,657	\$27,542	\$27,686	\$27,686
<b>\$109,800</b>	\$14,001	\$20,920	\$24,748	\$27,644	\$27,866	\$27,866
<b>\$110,400</b>	\$14,050	\$20,995	\$24,839	\$27,746	\$28,046	\$28,046
<b>\$111,000</b>	\$14,099	\$21,070	\$24,930	\$27,848	\$28,226	\$28,226
<b>\$111,600</b>	\$14,148	\$21,145	\$25,021	\$27,949	\$28,406	\$28,406
<b>\$112,200</b>	\$14,197	\$21,220	\$25,112	\$28,051	\$28,586	\$28,586
<b>\$112,800</b>	\$14,246	\$21,295	\$25,203	\$28,153	\$28,766	\$28,766
<b>\$113,400</b>	\$14,295	\$21,371	\$25,295	\$28,255	\$28,946	\$28,946
<b>\$114,000</b>	\$14,332	\$21,420	\$25,351	\$28,316	\$29,126	\$29,126

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
\$114,600	\$14,358	\$21,452	\$25,379	\$28,347	\$29,306	\$29,306
\$115,200	\$14,384	\$21,484	\$25,407	\$28,378	\$29,486	\$29,486
\$115,800	\$14,411	\$21,515	\$25,434	\$28,409	\$29,666	\$29,666
\$116,400	\$14,437	\$21,547	\$25,462	\$28,440	\$29,846	\$29,846
\$117,000	\$14,463	\$21,578	\$25,490	\$28,471	\$30,026	\$30,026
\$117,600	\$14,489	\$21,610	\$25,518	\$28,502	\$30,206	\$30,206
\$118,200	\$14,516	\$21,641	\$25,546	\$28,533	\$30,386	\$30,386
\$118,800	\$14,542	\$21,673	\$25,573	\$28,564	\$30,566	\$30,566
\$119,400	\$14,568	\$21,705	\$25,601	\$28,595	\$30,746	\$30,746
\$120,000	\$14,594	\$21,736	\$25,629	\$28,627	\$30,926	\$30,926
\$120,600	\$14,621	\$21,768	\$25,657	\$28,658	\$31,106	\$31,106
\$121,200	\$14,647	\$21,799	\$25,685	\$28,689	\$31,286	\$31,286
\$121,800	\$14,673	\$21,831	\$25,712	\$28,720	\$31,466	\$31,466
\$122,400	\$14,699	\$21,863	\$25,740	\$28,751	\$31,626	\$31,646
\$123,000	\$14,726	\$21,894	\$25,768	\$28,782	\$31,660	\$31,826
\$123,600	\$14,752	\$21,926	\$25,796	\$28,813	\$31,694	\$32,006
\$124,200	\$14,773	\$21,954	\$25,821	\$28,841	\$31,725	\$32,186
\$124,800	\$14,786	\$21,971	\$25,841	\$28,864	\$31,750	\$32,366
\$125,400	\$14,798	\$21,989	\$25,861	\$28,886	\$31,775	\$32,546
\$126,000	\$14,810	\$22,007	\$25,881	\$28,909	\$31,799	\$32,726
\$126,600	\$14,823	\$22,025	\$25,901	\$28,931	\$31,824	\$32,906
\$127,200	\$14,835	\$22,042	\$25,922	\$28,954	\$31,849	\$33,086
\$127,800	\$14,847	\$22,060	\$25,942	\$28,976	\$31,873	\$33,266
\$128,400	\$14,860	\$22,078	\$25,962	\$28,999	\$31,898	\$33,446
\$129,000	\$14,872	\$22,096	\$25,982	\$29,021	\$31,923	\$33,626
\$129,600	\$14,884	\$22,113	\$26,002	\$29,043	\$31,948	\$33,806
\$130,200	\$14,897	\$22,131	\$26,022	\$29,066	\$31,972	\$33,986
\$130,800	\$14,909	\$22,149	\$26,042	\$29,088	\$31,997	\$34,166
\$131,400	\$14,921	\$22,166	\$26,062	\$29,111	\$32,022	\$34,346
\$132,000	\$14,934	\$22,184	\$26,082	\$29,133	\$32,046	\$34,526
\$132,600	\$14,946	\$22,202	\$26,102	\$29,156	\$32,071	\$34,706
\$133,200	\$14,958	\$22,220	\$26,123	\$29,178	\$32,096	\$34,886
\$133,800	\$14,971	\$22,237	\$26,143	\$29,201	\$32,120	\$34,916
\$134,400	\$14,983	\$22,255	\$26,163	\$29,223	\$32,145	\$34,943
\$135,000	\$14,999	\$22,277	\$26,188	\$29,252	\$32,179	\$34,978
\$135,600	\$15,045	\$22,347	\$26,272	\$29,346	\$32,282	\$35,090
\$136,200	\$15,091	\$22,417	\$26,356	\$29,440	\$32,385	\$35,202
\$136,800	\$15,137	\$22,486	\$26,440	\$29,533	\$32,488	\$35,314
\$137,400	\$15,182	\$22,556	\$26,524	\$29,627	\$32,591	\$35,427
\$138,000	\$15,228	\$22,626	\$26,608	\$29,721	\$32,694	\$35,539
\$138,600	\$15,274	\$22,695	\$26,692	\$29,815	\$32,797	\$35,651
\$139,200	\$15,320	\$22,765	\$26,776	\$29,908	\$32,900	\$35,763
\$139,800	\$15,366	\$22,835	\$26,859	\$30,002	\$33,004	\$35,875
\$140,400	\$15,411	\$22,904	\$26,943	\$30,096	\$33,107	\$35,987
\$141,000	\$15,457	\$22,974	\$27,027	\$30,190	\$33,210	\$36,099

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$141,600</b>	\$15,503	\$23,044	\$27,111	\$30,283	\$33,313	\$36,211
<b>\$142,200</b>	\$15,549	\$23,113	\$27,195	\$30,377	\$33,416	\$36,323
<b>\$142,800</b>	\$15,595	\$23,183	\$27,279	\$30,471	\$33,519	\$36,435
<b>\$143,400</b>	\$15,641	\$23,252	\$27,363	\$30,565	\$33,622	\$36,547
<b>\$144,000</b>	\$15,686	\$23,322	\$27,447	\$30,658	\$33,725	\$36,660
<b>\$144,600</b>	\$15,732	\$23,392	\$27,531	\$30,752	\$33,829	\$36,772
<b>\$145,200</b>	\$15,778	\$23,461	\$27,615	\$30,846	\$33,932	\$36,884
<b>\$145,800</b>	\$15,824	\$23,531	\$27,699	\$30,940	\$34,035	\$36,996
<b>\$146,400</b>	\$15,870	\$23,601	\$27,783	\$31,033	\$34,138	\$37,108
<b>\$147,000</b>	\$15,915	\$23,670	\$27,867	\$31,127	\$34,241	\$37,220
<b>\$147,600</b>	\$15,961	\$23,740	\$27,950	\$31,221	\$34,344	\$37,332
<b>\$148,200</b>	\$16,007	\$23,810	\$28,034	\$31,314	\$34,447	\$37,444
<b>\$148,800</b>	\$16,053	\$23,879	\$28,118	\$31,408	\$34,550	\$37,556
<b>\$149,400</b>	\$16,099	\$23,949	\$28,202	\$31,502	\$34,653	\$37,668
<b>\$150,000</b>	\$16,145	\$24,019	\$28,286	\$31,596	\$34,757	\$37,780
<b>\$150,600</b>	\$16,190	\$24,088	\$28,370	\$31,689	\$34,860	\$37,892
<b>\$151,200</b>	\$16,237	\$24,160	\$28,457	\$31,787	\$34,966	\$38,007
<b>\$151,800</b>	\$16,288	\$24,237	\$28,548	\$31,889	\$35,078	\$38,130
<b>\$152,400</b>	\$16,339	\$24,313	\$28,640	\$31,992	\$35,191	\$38,252
<b>\$153,000</b>	\$16,390	\$24,390	\$28,732	\$32,094	\$35,304	\$38,375
<b>\$153,600</b>	\$16,440	\$24,467	\$28,824	\$32,197	\$35,417	\$38,497
<b>\$154,200</b>	\$16,491	\$24,543	\$28,915	\$32,299	\$35,529	\$38,620
<b>\$154,800</b>	\$16,542	\$24,620	\$29,007	\$32,402	\$35,642	\$38,743
<b>\$155,400</b>	\$16,593	\$24,697	\$29,099	\$32,504	\$35,755	\$38,865
<b>\$156,000</b>	\$16,643	\$24,773	\$29,191	\$32,607	\$35,868	\$38,988
<b>\$156,600</b>	\$16,694	\$24,850	\$29,283	\$32,709	\$35,981	\$39,110
<b>\$157,200</b>	\$16,745	\$24,927	\$29,374	\$32,812	\$36,093	\$39,233
<b>\$157,800</b>	\$16,796	\$25,003	\$29,466	\$32,914	\$36,206	\$39,355
<b>\$158,400</b>	\$16,846	\$25,080	\$29,558	\$33,017	\$36,319	\$39,478
<b>\$159,000</b>	\$16,897	\$25,157	\$29,650	\$33,119	\$36,432	\$39,601
<b>\$159,600</b>	\$16,948	\$25,233	\$29,741	\$33,222	\$36,544	\$39,723
<b>\$160,200</b>	\$16,999	\$25,310	\$29,833	\$33,324	\$36,657	\$39,846
<b>\$160,800</b>	\$17,049	\$25,387	\$29,925	\$33,427	\$36,770	\$39,968
<b>\$161,400</b>	\$17,100	\$25,463	\$30,017	\$33,529	\$36,883	\$40,091
<b>\$162,000</b>	\$17,151	\$25,540	\$30,109	\$33,632	\$36,995	\$40,214
<b>\$162,600</b>	\$17,202	\$25,617	\$30,200	\$33,735	\$37,108	\$40,336
<b>\$163,200</b>	\$17,252	\$25,693	\$30,292	\$33,837	\$37,221	\$40,459
<b>\$163,800</b>	\$17,303	\$25,770	\$30,384	\$33,940	\$37,334	\$40,581
<b>\$164,400</b>	\$17,354	\$25,847	\$30,476	\$34,042	\$37,446	\$40,704
<b>\$165,000</b>	\$17,405	\$25,923	\$30,567	\$34,145	\$37,559	\$40,826
<b>\$165,600</b>	\$17,455	\$26,000	\$30,659	\$34,247	\$37,672	\$40,949
<b>\$166,200</b>	\$17,501	\$26,068	\$30,739	\$34,335	\$37,769	\$41,056
<b>\$166,800</b>	\$17,535	\$26,114	\$30,788	\$34,389	\$37,828	\$41,120
<b>\$167,400</b>	\$17,568	\$26,159	\$30,837	\$34,443	\$37,887	\$41,185
<b>\$168,000</b>	\$17,602	\$26,205	\$30,885	\$34,497	\$37,946	\$41,249

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$168,600</b>	\$17,636	\$26,251	\$30,934	\$34,550	\$38,005	\$41,313
<b>\$169,200</b>	\$17,669	\$26,296	\$30,983	\$34,604	\$38,064	\$41,377
<b>\$169,800</b>	\$17,703	\$26,342	\$31,031	\$34,658	\$38,123	\$41,442
<b>\$170,400</b>	\$17,737	\$26,388	\$31,080	\$34,712	\$38,183	\$41,506
<b>\$171,000</b>	\$17,771	\$26,433	\$31,129	\$34,765	\$38,242	\$41,570
<b>\$171,600</b>	\$17,804	\$26,479	\$31,177	\$34,819	\$38,301	\$41,634
<b>\$172,200</b>	\$17,838	\$26,525	\$31,226	\$34,873	\$38,360	\$41,699
<b>\$172,800</b>	\$17,872	\$26,570	\$31,275	\$34,927	\$38,419	\$41,763
<b>\$173,400</b>	\$17,906	\$26,616	\$31,323	\$34,980	\$38,478	\$41,827
<b>\$174,000</b>	\$17,939	\$26,662	\$31,372	\$35,034	\$38,537	\$41,891
<b>\$174,600</b>	\$17,973	\$26,707	\$31,421	\$35,088	\$38,596	\$41,956
<b>\$175,200</b>	\$18,007	\$26,753	\$31,469	\$35,142	\$38,656	\$42,020
<b>\$175,800</b>	\$18,040	\$26,799	\$31,518	\$35,195	\$38,715	\$42,084
<b>\$176,400</b>	\$18,074	\$26,844	\$31,566	\$35,249	\$38,774	\$42,148
<b>\$177,000</b>	\$18,108	\$26,890	\$31,615	\$35,303	\$38,833	\$42,213
<b>\$177,600</b>	\$18,142	\$26,935	\$31,664	\$35,357	\$38,892	\$42,277
<b>\$178,200</b>	\$18,175	\$26,981	\$31,712	\$35,410	\$38,951	\$42,341
<b>\$178,800</b>	\$18,209	\$27,027	\$31,761	\$35,464	\$39,010	\$42,405
<b>\$179,400</b>	\$18,243	\$27,072	\$31,810	\$35,518	\$39,069	\$42,470
<b>\$180,000</b>	\$18,276	\$27,118	\$31,858	\$35,572	\$39,128	\$42,534
<b>\$180,600</b>	\$18,310	\$27,164	\$31,907	\$35,625	\$39,188	\$42,598
<b>\$181,200</b>	\$18,345	\$27,212	\$31,947	\$35,684	\$39,252	\$42,667
<b>\$181,800</b>	\$18,382	\$27,268	\$32,012	\$35,757	\$39,333	\$42,755
<b>\$182,400</b>	\$18,420	\$27,324	\$32,078	\$35,830	\$39,414	\$42,842
<b>\$183,000</b>	\$18,458	\$27,379	\$32,144	\$35,904	\$39,494	\$42,930
<b>\$183,600</b>	\$18,496	\$27,435	\$32,209	\$35,977	\$39,575	\$43,018
<b>\$184,200</b>	\$18,533	\$27,491	\$32,275	\$36,050	\$39,656	\$43,105
<b>\$184,800</b>	\$18,571	\$27,547	\$32,341	\$36,124	\$39,736	\$43,193
<b>\$185,400</b>	\$18,609	\$27,603	\$32,406	\$36,197	\$39,817	\$43,281
<b>\$186,000</b>	\$18,647	\$27,659	\$32,472	\$36,270	\$39,897	\$43,368
<b>\$186,600</b>	\$18,684	\$27,715	\$32,537	\$36,344	\$39,978	\$43,456
<b>\$187,200</b>	\$18,722	\$27,771	\$32,603	\$36,417	\$40,059	\$43,543
<b>\$187,800</b>	\$18,760	\$27,827	\$32,669	\$36,490	\$40,139	\$43,631
<b>\$188,400</b>	\$18,798	\$27,883	\$32,734	\$36,563	\$40,220	\$43,719
<b>\$189,000</b>	\$18,835	\$27,939	\$32,800	\$36,637	\$40,301	\$43,806
<b>\$189,600</b>	\$18,873	\$27,995	\$32,866	\$36,710	\$40,381	\$43,894
<b>\$190,200</b>	\$18,911	\$28,051	\$32,931	\$36,783	\$40,462	\$43,982
<b>\$190,800</b>	\$18,949	\$28,107	\$32,997	\$36,857	\$40,542	\$44,069
<b>\$191,400</b>	\$18,987	\$28,163	\$33,062	\$36,930	\$40,623	\$44,157
<b>\$192,000</b>	\$19,024	\$28,219	\$33,128	\$37,003	\$40,704	\$44,245
<b>\$192,600</b>	\$19,062	\$28,275	\$33,194	\$37,077	\$40,784	\$44,332
<b>\$193,200</b>	\$19,100	\$28,330	\$33,259	\$37,150	\$40,865	\$44,420
<b>\$193,800</b>	\$19,138	\$28,386	\$33,325	\$37,223	\$40,946	\$44,508
<b>\$194,400</b>	\$19,175	\$28,442	\$33,390	\$37,296	\$41,026	\$44,595
<b>\$195,000</b>	\$19,213	\$28,498	\$33,456	\$37,370	\$41,107	\$44,683

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$195,600</b>	\$19,251	\$28,554	\$33,522	\$37,443	\$41,187	\$44,771
<b>\$196,200</b>	\$19,289	\$28,610	\$33,587	\$37,516	\$41,268	\$44,858
<b>\$196,800</b>	\$19,326	\$28,666	\$33,653	\$37,590	\$41,349	\$44,946
<b>\$197,400</b>	\$19,364	\$28,722	\$33,719	\$37,663	\$41,429	\$45,034
<b>\$198,000</b>	\$19,402	\$28,778	\$33,784	\$37,736	\$41,510	\$45,121
<b>\$198,600</b>	\$19,440	\$28,834	\$33,850	\$37,810	\$41,591	\$45,209
<b>\$199,200</b>	\$19,477	\$28,890	\$33,915	\$37,883	\$41,671	\$45,296
<b>\$199,800</b>	\$19,515	\$28,946	\$33,981	\$37,956	\$41,752	\$45,384
<b>\$200,400</b>	\$19,553	\$29,002	\$34,047	\$38,030	\$41,833	\$45,472
<b>\$201,000</b>	\$19,591	\$29,058	\$34,112	\$38,103	\$41,913	\$45,559
<b>\$201,600</b>	\$19,625	\$29,112	\$34,182	\$38,183	\$42,000	\$45,654
<b>\$202,200</b>	\$19,658	\$29,167	\$34,254	\$38,263	\$42,088	\$45,750
<b>\$202,800</b>	\$19,691	\$29,223	\$34,325	\$38,343	\$42,176	\$45,846
<b>\$203,400</b>	\$19,725	\$29,278	\$34,397	\$38,423	\$42,265	\$45,942
<b>\$204,000</b>	\$19,758	\$29,333	\$34,469	\$38,503	\$42,353	\$46,038
<b>\$204,600</b>	\$19,791	\$29,388	\$34,541	\$38,583	\$42,441	\$46,133
<b>\$205,200</b>	\$19,825	\$29,443	\$34,612	\$38,663	\$42,529	\$46,229
<b>\$205,800</b>	\$19,858	\$29,498	\$34,684	\$38,744	\$42,617	\$46,325
<b>\$206,400</b>	\$19,892	\$29,553	\$34,756	\$38,824	\$42,705	\$46,421
<b>\$207,000</b>	\$19,925	\$29,608	\$34,827	\$38,904	\$42,793	\$46,517
<b>\$207,600</b>	\$19,958	\$29,663	\$34,899	\$38,984	\$42,881	\$46,612
<b>\$208,200</b>	\$19,992	\$29,718	\$34,971	\$39,064	\$42,970	\$46,708
<b>\$208,800</b>	\$20,025	\$29,773	\$35,043	\$39,144	\$43,058	\$46,804
<b>\$209,400</b>	\$20,058	\$29,828	\$35,114	\$39,224	\$43,146	\$46,900
<b>\$210,000</b>	\$20,092	\$29,883	\$35,186	\$39,304	\$43,234	\$46,996
<b>\$210,600</b>	\$20,125	\$29,939	\$35,258	\$39,384	\$43,322	\$47,091
<b>\$211,200</b>	\$20,159	\$29,994	\$35,329	\$39,465	\$43,410	\$47,187
<b>\$211,800</b>	\$20,192	\$30,049	\$35,401	\$39,545	\$43,498	\$47,283
<b>\$212,400</b>	\$20,225	\$30,104	\$35,473	\$39,625	\$43,586	\$47,379
<b>\$213,000</b>	\$20,259	\$30,159	\$35,545	\$39,705	\$43,675	\$47,475
<b>\$213,600</b>	\$20,292	\$30,214	\$35,616	\$39,785	\$43,763	\$47,570
<b>\$214,200</b>	\$20,325	\$30,269	\$35,688	\$39,865	\$43,851	\$47,666
<b>\$214,800</b>	\$20,359	\$30,324	\$35,760	\$39,945	\$43,939	\$47,762
<b>\$215,400</b>	\$20,392	\$30,379	\$35,832	\$40,025	\$44,027	\$47,858
<b>\$216,000</b>	\$20,426	\$30,434	\$35,903	\$40,106	\$44,115	\$47,954
<b>\$216,600</b>	\$20,459	\$30,489	\$35,975	\$40,186	\$44,203	\$48,049
<b>\$217,200</b>	\$20,492	\$30,544	\$36,047	\$40,266	\$44,291	\$48,145
<b>\$217,800</b>	\$20,526	\$30,600	\$36,118	\$40,346	\$44,380	\$48,241
<b>\$218,400</b>	\$20,559	\$30,655	\$36,190	\$40,426	\$44,468	\$48,337
<b>\$219,000</b>	\$20,592	\$30,710	\$36,262	\$40,506	\$44,556	\$48,433
<b>\$219,600</b>	\$20,626	\$30,765	\$36,334	\$40,586	\$44,644	\$48,528
<b>\$220,200</b>	\$20,659	\$30,820	\$36,405	\$40,666	\$44,732	\$48,624
<b>\$220,800</b>	\$20,692	\$30,875	\$36,477	\$40,746	\$44,820	\$48,720
<b>\$221,400</b>	\$20,730	\$30,931	\$36,604	\$40,819	\$44,902	\$48,808
<b>\$222,000</b>	\$20,772	\$30,988	\$36,664	\$40,887	\$44,976	\$48,888

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
\$222,600	\$20,815	\$31,045	\$36,724	\$40,954	\$45,050	\$48,969
\$223,200	\$20,857	\$31,102	\$36,784	\$41,021	\$45,124	\$49,049
\$223,800	\$20,900	\$31,160	\$36,844	\$41,088	\$45,197	\$49,129
\$224,400	\$20,942	\$31,217	\$36,904	\$41,155	\$45,271	\$49,209
\$225,000	\$20,984	\$31,274	\$36,964	\$41,222	\$45,345	\$49,289
\$225,600	\$21,027	\$31,331	\$37,024	\$41,289	\$45,419	\$49,370
\$226,200	\$21,069	\$31,388	\$37,084	\$41,356	\$45,493	\$49,450
\$226,800	\$21,112	\$31,446	\$37,144	\$41,423	\$45,566	\$49,530
\$227,400	\$21,154	\$31,503	\$37,204	\$41,490	\$45,640	\$49,610
\$228,000	\$21,196	\$31,560	\$37,264	\$41,557	\$45,714	\$49,690
\$228,600	\$21,239	\$31,617	\$37,325	\$41,624	\$45,788	\$49,771
\$229,200	\$21,281	\$31,674	\$37,385	\$41,692	\$45,862	\$49,851
\$229,800	\$21,324	\$31,732	\$37,445	\$41,759	\$45,935	\$49,931
\$230,400	\$21,366	\$31,789	\$37,505	\$41,826	\$46,009	\$50,011
\$231,000	\$21,409	\$31,846	\$37,565	\$41,893	\$46,083	\$50,092
\$231,600	\$21,451	\$31,903	\$37,625	\$41,960	\$46,157	\$50,172
\$232,200	\$21,493	\$31,961	\$37,685	\$42,027	\$46,231	\$50,252
\$232,800	\$21,536	\$32,018	\$37,745	\$42,094	\$46,304	\$50,332
\$233,400	\$21,578	\$32,075	\$37,805	\$42,161	\$46,378	\$50,412
\$234,000	\$21,621	\$32,132	\$37,865	\$42,228	\$46,452	\$50,493
\$234,600	\$21,663	\$32,189	\$37,925	\$42,295	\$46,526	\$50,573
\$235,200	\$21,705	\$32,247	\$37,985	\$42,362	\$46,600	\$50,653
\$235,800	\$21,748	\$32,304	\$38,045	\$42,430	\$46,673	\$50,733
\$236,400	\$21,790	\$32,361	\$38,105	\$42,497	\$46,747	\$50,813
\$237,000	\$21,833	\$32,418	\$38,165	\$42,564	\$46,821	\$50,894
\$237,600	\$21,875	\$32,475	\$38,225	\$42,631	\$46,895	\$50,974
\$238,200	\$21,917	\$32,533	\$38,285	\$42,698	\$46,969	\$51,054
\$238,800	\$21,960	\$32,590	\$38,346	\$42,765	\$47,042	\$51,134
\$239,400	\$22,002	\$32,647	\$38,406	\$42,832	\$47,116	\$51,215
\$240,000	\$22,045	\$32,704	\$38,466	\$42,899	\$47,190	\$51,295
\$240,600	\$22,087	\$32,762	\$38,526	\$42,966	\$47,264	\$51,375
\$241,200	\$22,127	\$32,816	\$38,525	\$43,032	\$47,335	\$51,451
\$241,800	\$22,144	\$32,842	\$38,556	\$43,067	\$47,373	\$51,494
\$242,400	\$22,161	\$32,868	\$38,588	\$43,103	\$47,412	\$51,536
\$243,000	\$22,178	\$32,894	\$38,620	\$43,138	\$47,451	\$51,578
\$243,600	\$22,195	\$32,920	\$38,651	\$43,173	\$47,490	\$51,620
\$244,200	\$22,212	\$32,946	\$38,683	\$43,209	\$47,529	\$51,663
\$244,800	\$22,229	\$32,972	\$38,714	\$43,244	\$47,568	\$51,705
\$245,400	\$22,246	\$32,998	\$38,746	\$43,280	\$47,607	\$51,747
\$246,000	\$22,262	\$33,024	\$38,778	\$43,315	\$47,646	\$51,789
\$246,600	\$22,279	\$33,050	\$38,809	\$43,350	\$47,685	\$51,832
\$247,200	\$22,296	\$33,076	\$38,841	\$43,386	\$47,723	\$51,874
\$247,800	\$22,313	\$33,102	\$38,873	\$43,421	\$47,762	\$51,916
\$248,400	\$22,330	\$33,128	\$38,904	\$43,456	\$47,801	\$51,959
\$249,000	\$22,347	\$33,154	\$38,936	\$43,492	\$47,840	\$52,001

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
\$249,600	\$22,364	\$33,180	\$38,968	\$43,527	\$47,879	\$52,043
\$250,200	\$22,381	\$33,205	\$38,999	\$43,562	\$47,918	\$52,085
\$250,800	\$22,398	\$33,231	\$39,031	\$43,598	\$47,957	\$52,128
\$251,400	\$22,414	\$33,257	\$39,063	\$43,633	\$47,996	\$52,170
\$252,000	\$22,431	\$33,283	\$39,094	\$43,668	\$48,034	\$52,212
\$252,600	\$22,448	\$33,309	\$39,126	\$43,704	\$48,073	\$52,254
\$253,200	\$22,465	\$33,335	\$39,157	\$43,739	\$48,112	\$52,297
\$253,800	\$22,482	\$33,361	\$39,189	\$43,774	\$48,151	\$52,339
\$254,400	\$22,499	\$33,387	\$39,221	\$43,810	\$48,190	\$52,381
\$255,000	\$22,516	\$33,413	\$39,252	\$43,845	\$48,229	\$52,423
\$255,600	\$22,533	\$33,439	\$39,284	\$43,880	\$48,268	\$52,466
\$256,200	\$22,550	\$33,465	\$39,316	\$43,916	\$48,307	\$52,508
\$256,800	\$22,566	\$33,491	\$39,347	\$43,951	\$48,345	\$52,550
\$257,400	\$22,583	\$33,517	\$39,379	\$43,986	\$48,384	\$52,593
\$258,000	\$22,600	\$33,543	\$39,411	\$44,022	\$48,423	\$52,635
\$258,600	\$22,617	\$33,569	\$39,442	\$44,057	\$48,462	\$52,677
\$259,200	\$22,634	\$33,595	\$39,474	\$44,092	\$48,501	\$52,719
\$259,800	\$22,651	\$33,621	\$39,506	\$44,128	\$48,540	\$52,762
\$260,400	\$22,668	\$33,647	\$39,537	\$44,163	\$48,579	\$52,804
\$261,000	\$22,685	\$33,673	\$39,569	\$44,199	\$48,618	\$52,846
\$261,600	\$22,702	\$33,699	\$39,601	\$44,234	\$48,657	\$52,888
\$262,200	\$22,718	\$33,725	\$39,632	\$44,269	\$48,695	\$52,931
\$262,800	\$22,735	\$33,751	\$39,664	\$44,305	\$48,734	\$52,973
\$263,400	\$22,752	\$33,777	\$39,695	\$44,340	\$48,773	\$53,015
\$264,000	\$22,769	\$33,803	\$39,727	\$44,375	\$48,812	\$53,057
\$264,600	\$22,786	\$33,829	\$39,759	\$44,411	\$48,851	\$53,100
\$265,200	\$22,803	\$33,855	\$39,790	\$44,446	\$48,890	\$53,142
\$265,800	\$22,820	\$33,880	\$39,822	\$44,481	\$48,929	\$53,184
\$266,400	\$22,837	\$33,906	\$39,854	\$44,517	\$48,968	\$53,226
\$267,000	\$22,854	\$33,932	\$39,885	\$44,552	\$49,006	\$53,269
\$267,600	\$22,870	\$33,958	\$39,917	\$44,587	\$49,045	\$53,311
\$268,200	\$22,887	\$33,984	\$39,949	\$44,623	\$49,084	\$53,353
\$268,800	\$22,904	\$34,010	\$39,980	\$44,658	\$49,123	\$53,396
\$269,400	\$22,921	\$34,036	\$40,012	\$44,693	\$49,162	\$53,438
\$270,000	\$22,938	\$34,062	\$40,044	\$44,729	\$49,201	\$53,480
\$270,600	\$22,955	\$34,088	\$40,075	\$44,764	\$49,240	\$53,522
\$271,200	\$22,972	\$34,114	\$40,107	\$44,799	\$49,279	\$53,565
\$271,800	\$22,989	\$34,140	\$40,138	\$44,835	\$49,317	\$53,607
\$272,400	\$23,006	\$34,166	\$40,170	\$44,870	\$49,356	\$53,649
\$273,000	\$23,022	\$34,192	\$40,202	\$44,905	\$49,395	\$53,691
\$273,600	\$23,045	\$34,223	\$40,237	\$44,943	\$49,438	\$53,739
\$274,200	\$23,071	\$34,258	\$40,274	\$44,985	\$49,484	\$53,790
\$274,800	\$23,098	\$34,294	\$40,312	\$45,027	\$49,531	\$53,840
\$275,400	\$23,124	\$34,330	\$40,350	\$45,069	\$49,577	\$53,890
\$276,000	\$23,151	\$34,366	\$40,387	\$45,111	\$49,623	\$53,941



<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$276,600</b>	\$23,177	\$34,401	\$40,425	\$45,153	\$49,670	\$53,991
<b>\$277,200</b>	\$23,203	\$34,437	\$40,463	\$45,195	\$49,716	\$54,041
<b>\$277,800</b>	\$23,230	\$34,473	\$40,501	\$45,237	\$49,762	\$54,091
<b>\$278,400</b>	\$23,256	\$34,508	\$40,538	\$45,279	\$49,808	\$54,142
<b>\$279,000</b>	\$23,282	\$34,544	\$40,576	\$45,321	\$49,855	\$54,192
<b>\$279,600</b>	\$23,309	\$34,580	\$40,614	\$45,364	\$49,901	\$54,242
<b>\$280,200</b>	\$23,335	\$34,616	\$40,651	\$45,406	\$49,947	\$54,293
<b>\$280,800</b>	\$23,361	\$34,651	\$40,689	\$45,448	\$49,994	\$54,343
<b>\$281,400</b>	\$23,388	\$34,687	\$40,727	\$45,490	\$50,040	\$54,393
<b>\$282,000</b>	\$23,414	\$34,723	\$40,764	\$45,532	\$50,086	\$54,444
<b>\$282,600</b>	\$23,441	\$34,758	\$40,802	\$45,574	\$50,132	\$54,494
<b>\$283,200</b>	\$23,467	\$34,794	\$40,840	\$45,616	\$50,179	\$54,544
<b>\$283,800</b>	\$23,493	\$34,830	\$40,877	\$45,658	\$50,225	\$54,595
<b>\$284,400</b>	\$23,520	\$34,866	\$40,915	\$45,700	\$50,271	\$54,645
<b>\$285,000</b>	\$23,546	\$34,901	\$40,953	\$45,742	\$50,318	\$54,695
<b>\$285,600</b>	\$23,572	\$34,937	\$40,990	\$45,784	\$50,364	\$54,746
<b>\$286,200</b>	\$23,599	\$34,973	\$41,028	\$45,827	\$50,410	\$54,796
<b>\$286,800</b>	\$23,625	\$35,008	\$41,066	\$45,869	\$50,457	\$54,846
<b>\$287,400</b>	\$23,651	\$35,044	\$41,103	\$45,911	\$50,503	\$54,897
<b>\$288,000</b>	\$23,678	\$35,080	\$41,141	\$45,953	\$50,549	\$54,947
<b>\$288,600</b>	\$23,704	\$35,116	\$41,179	\$45,995	\$50,595	\$54,997
<b>\$289,200</b>	\$23,731	\$35,151	\$41,216	\$46,037	\$50,642	\$55,048
<b>\$289,800</b>	\$23,757	\$35,187	\$41,254	\$46,079	\$50,688	\$55,098
<b>\$290,400</b>	\$23,783	\$35,223	\$41,292	\$46,121	\$50,734	\$55,148
<b>\$291,000</b>	\$23,810	\$35,258	\$41,329	\$46,163	\$50,781	\$55,199
<b>\$291,600</b>	\$23,836	\$35,294	\$41,367	\$46,205	\$50,827	\$55,249
<b>\$292,200</b>	\$23,862	\$35,330	\$41,405	\$46,247	\$50,873	\$55,299
<b>\$292,800</b>	\$23,889	\$35,366	\$41,443	\$46,290	\$50,919	\$55,350
<b>\$293,400</b>	\$23,915	\$35,401	\$41,480	\$46,332	\$50,966	\$55,400
<b>\$294,000</b>	\$23,941	\$35,437	\$41,518	\$46,374	\$51,012	\$55,450
<b>\$294,600</b>	\$23,968	\$35,473	\$41,556	\$46,416	\$51,058	\$55,501
<b>\$295,200</b>	\$23,994	\$35,508	\$41,593	\$46,458	\$51,105	\$55,551
<b>\$295,800</b>	\$24,021	\$35,544	\$41,631	\$46,500	\$51,151	\$55,601
<b>\$296,400</b>	\$24,047	\$35,580	\$41,669	\$46,542	\$51,197	\$55,651
<b>\$297,000</b>	\$24,073	\$35,616	\$41,706	\$46,584	\$51,244	\$55,702
<b>\$297,600</b>	\$24,100	\$35,651	\$41,744	\$46,626	\$51,290	\$55,752
<b>\$298,200</b>	\$24,126	\$35,687	\$41,782	\$46,668	\$51,336	\$55,802
<b>\$298,800</b>	\$24,152	\$35,723	\$41,819	\$46,710	\$51,382	\$55,853
<b>\$299,400</b>	\$24,179	\$35,758	\$41,857	\$46,753	\$51,429	\$55,903
<b>\$300,000</b>	\$24,205	\$35,794	\$41,895	\$46,795	\$51,475	\$55,953
<b>\$300,600</b>	\$24,231	\$35,830	\$41,932	\$46,837	\$51,521	\$56,004
<b>\$301,200</b>	\$24,258	\$35,866	\$41,970	\$46,879	\$51,568	\$56,054
<b>\$301,800</b>	\$24,284	\$35,901	\$42,008	\$46,921	\$51,614	\$56,104
<b>\$302,400</b>	\$24,311	\$35,937	\$42,045	\$46,963	\$51,660	\$56,155
<b>\$303,000</b>	\$24,337	\$35,973	\$42,083	\$47,005	\$51,707	\$56,205

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$303,600</b>	\$24,363	\$36,008	\$42,121	\$47,047	\$51,753	\$56,255
<b>\$304,200</b>	\$24,390	\$36,044	\$42,158	\$47,089	\$51,799	\$56,306
<b>\$304,800</b>	\$24,416	\$36,080	\$42,196	\$47,131	\$51,845	\$56,356
<b>\$305,400</b>	\$24,442	\$36,116	\$42,234	\$47,173	\$51,892	\$56,406
<b>\$306,000</b>	\$24,469	\$36,151	\$42,271	\$47,216	\$51,938	\$56,457
<b>\$306,600</b>	\$24,495	\$36,187	\$42,309	\$47,258	\$51,984	\$56,507
<b>\$307,200</b>	\$24,521	\$36,223	\$42,347	\$47,300	\$52,031	\$56,557
<b>\$307,800</b>	\$24,548	\$36,258	\$42,385	\$47,342	\$52,077	\$56,608
<b>\$308,400</b>	\$24,574	\$36,294	\$42,422	\$47,384	\$52,123	\$56,658
<b>\$309,000</b>	\$24,601	\$36,330	\$42,460	\$47,426	\$52,169	\$56,708
<b>\$309,600</b>	\$24,627	\$36,365	\$42,498	\$47,468	\$52,216	\$56,759
<b>\$310,200</b>	\$24,653	\$36,401	\$42,535	\$47,510	\$52,262	\$56,809
<b>\$310,800</b>	\$24,680	\$36,437	\$42,573	\$47,552	\$52,308	\$56,859
<b>\$311,400</b>	\$24,706	\$36,473	\$42,611	\$47,594	\$52,355	\$56,910
<b>\$312,000</b>	\$24,732	\$36,508	\$42,648	\$47,636	\$52,401	\$56,960
<b>\$312,600</b>	\$24,759	\$36,544	\$42,686	\$47,679	\$52,447	\$57,010
<b>\$313,200</b>	\$24,785	\$36,580	\$42,724	\$47,721	\$52,494	\$57,060
<b>\$313,800</b>	\$24,811	\$36,615	\$42,761	\$47,763	\$52,540	\$57,111
<b>\$314,400</b>	\$24,838	\$36,651	\$42,799	\$47,805	\$52,586	\$57,161
<b>\$315,000</b>	\$24,864	\$36,687	\$42,837	\$47,847	\$52,632	\$57,211
<b>\$315,600</b>	\$24,891	\$36,723	\$42,874	\$47,889	\$52,679	\$57,262
<b>\$316,200</b>	\$24,917	\$36,758	\$42,912	\$47,931	\$52,725	\$57,312
<b>\$316,800</b>	\$24,943	\$36,794	\$42,950	\$47,973	\$52,771	\$57,362
<b>\$317,400</b>	\$24,970	\$36,830	\$42,987	\$48,015	\$52,818	\$57,413
<b>\$318,000</b>	\$24,996	\$36,865	\$43,025	\$48,057	\$52,864	\$57,463
<b>\$318,600</b>	\$25,022	\$36,901	\$43,063	\$48,099	\$52,910	\$57,513
<b>\$319,200</b>	\$25,049	\$36,937	\$43,100	\$48,142	\$52,957	\$57,564
<b>\$319,800</b>	\$25,075	\$36,973	\$43,138	\$48,184	\$53,003	\$57,614
<b>\$320,400</b>	\$25,101	\$37,008	\$43,176	\$48,226	\$53,049	\$57,664
<b>\$321,000</b>	\$25,128	\$37,044	\$43,213	\$48,268	\$53,095	\$57,715
<b>\$321,600</b>	\$25,154	\$37,080	\$43,251	\$48,310	\$53,142	\$57,765
<b>\$322,200</b>	\$25,178	\$37,115	\$43,291	\$48,358	\$53,192	\$57,821
<b>\$322,800</b>	\$25,201	\$37,152	\$43,338	\$48,410	\$53,249	\$57,883
<b>\$323,400</b>	\$25,224	\$37,188	\$43,385	\$48,462	\$53,307	\$57,945
<b>\$324,000</b>	\$25,246	\$37,225	\$43,431	\$48,514	\$53,364	\$58,007
<b>\$324,600</b>	\$25,269	\$37,261	\$43,478	\$48,566	\$53,421	\$58,070
<b>\$325,200</b>	\$25,291	\$37,298	\$43,525	\$48,618	\$53,479	\$58,132
<b>\$325,800</b>	\$25,314	\$37,334	\$43,571	\$48,670	\$53,536	\$58,194
<b>\$326,400</b>	\$25,336	\$37,371	\$43,618	\$48,722	\$53,593	\$58,257
<b>\$327,000</b>	\$25,359	\$37,407	\$43,665	\$48,775	\$53,651	\$58,319
<b>\$327,600</b>	\$25,382	\$37,444	\$43,711	\$48,827	\$53,708	\$58,381
<b>\$328,200</b>	\$25,404	\$37,480	\$43,758	\$48,879	\$53,765	\$58,444
<b>\$328,800</b>	\$25,427	\$37,517	\$43,805	\$48,931	\$53,823	\$58,506
<b>\$329,400</b>	\$25,449	\$37,553	\$43,851	\$48,983	\$53,880	\$58,568
<b>\$330,000</b>	\$25,472	\$37,590	\$43,898	\$49,035	\$53,937	\$58,631

<b>Annual Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>\$330,600</b>	\$25,494	\$37,626	\$43,944	\$49,087	\$53,995	\$58,693
<b>\$331,200</b>	\$25,517	\$37,663	\$43,991	\$49,139	\$54,052	\$58,755
<b>\$331,800</b>	\$25,539	\$37,699	\$44,038	\$49,192	\$54,109	\$58,818
<b>\$332,400</b>	\$25,562	\$37,736	\$44,084	\$49,244	\$54,167	\$58,880
<b>\$333,000</b>	\$25,585	\$37,772	\$44,131	\$49,296	\$54,224	\$58,942
<b>\$333,600</b>	\$25,607	\$37,809	\$44,178	\$49,348	\$54,281	\$59,005
<b>\$334,200</b>	\$25,630	\$37,845	\$44,224	\$49,400	\$54,339	\$59,067
<b>\$334,800</b>	\$25,652	\$37,882	\$44,271	\$49,452	\$54,396	\$59,129
<b>\$335,400</b>	\$25,675	\$37,918	\$44,318	\$49,504	\$54,453	\$59,191
<b>\$336,000</b>	\$25,697	\$37,955	\$44,364	\$49,556	\$54,511	\$59,254