

# Child Support Guidelines

A GUIDE TO ADDRESSING FREQUENTLY ASKED QUESTIONS

## WHAT ARE CHILD SUPPORT GUIDELINES?

### WHAT IS THE GUIDELINES ADVISORY COUNCIL?

The Ohio Department of Job and Family Services is required by the Ohio Revised Code to review Ohio's basic child support schedule every four years. The schedule is reviewed to determine whether child support orders issued in accordance with the schedule and worksheet adequately provide for the needs of the children subject to the orders. This review is conducted by a body known as the Guidelines Advisory Council, which is made up of obligors, obligees, judges, attorneys, child support representatives and legislators. The Council issues a report with recommendations to the General Assembly on changes to the guidelines.

In order to establish consistency in child support orders, the federal government requires states to use child support guidelines. Statewide child support guidelines must



be based on specific descriptive and numeric criteria. Guidelines must take into consideration all earnings and income of the non-custodial parent and address how parents will provide for their child's health care needs through health insurance and/

or cash medical support.

States are required to have guidelines in place for the calculation of child support based on child rearing expenditures. 37 states, including Ohio, use the Income Shares Model, which is a formula based on the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents remained together with combined financial resources (10 states use a percentage of the non-custodial parent's income as the formula, and 3 use the Melson formula). The income shares model assumes that parents should share in the responsibility for the financial support of their child in proportion to their income.

Ohio's model uses gross

income figures from both parents in the calculation. Gross income can include salary, wages, commission, royalties, tips, overtime, bonuses, rental income, dividends, interest, trust income, annuities, unemployment benefits, workers' compensation, disability, military pay, self-generated income and other income.

Ohio's guidelines will assign a support figure for both the Father and Mother, and the parent designated as the non-custodial parent will be responsible for paying their guideline support to the custodial parent. Ohio law presumes that the custodial parent's portion of the guideline support is being spent on the child.

## HOW ARE SHARED PARENTING AND SPLIT PARENTING ARRANGEMENTS CONSIDERED?

There are two worksheets provided in the Ohio Revised Code—one for sole residential parent/shared parenting and one for split parental rights. If there is a shared parenting order, the shared parenting arrangement may provide a basis for deviating from the

guideline amount. If there is a split parenting arrangement, the child support obligation of the parents is offset, and the court generally issues a child support order requiring the parent with the larger child support obligation to pay the net amount to the other parent.



## WHAT ADJUSTMENTS OR EXEMPTIONS ARE PERMITTED?

The guideline calculation process often necessitates adjustments or exemptions to be factored into the calculation. They include the following:

- Exempting income
- Income averaging
- Imputing income
- Deducting other child or spousal support payments
- Crediting childcare and health insurance payments
- Other adjustments

### **Exempt Income**

Means-tested income, such as Supplemental Security Income and public assistance benefits, and child support received for children from another relationship are not counted as income for the purposes of calculating child support.

### **Income Averaging**

Courts or a Child Support Enforcement Agency may choose to average income over a period of time, usually three years, if appropriate. Income averaging may be used in cases

where income varies significantly over a period of months or years. Income averaging is determined on a case-by-case basis.

### **Imputing Income**

Courts or a Child Support Enforcement Agency may impute income. To impute income is to estimate a potential earning capacity, even if the income is not being earned. For example, a parent with no disabilities and able to work could have imputed income of minimum wage earnings or imputed income based on historical income. The decision to impute income is determined on a case-by-case basis.

### **Deducting Other Support**

If a parent is paying child support or spousal support from another relationship, the parent will generally be allowed to deduct that amount paid from gross income. Spousal support from the same relationship may be deducted. To typically qualify as a deduction, the

support payments will be court-ordered and the parent will actually be making the payments.

### **Crediting Childcare and Health Insurance**

Net childcare expenses and marginal cost for health insurance paid are added to the combined support obligation as per the child support schedules that consider the income of the parents. After calculating the prorated amount of a parent's obligation, credit is given for the paid expense amount.

### **Other Adjustments**

The amount of the federal tax exemption for each biological or adopted child from a different relationship and living with the parent is considered an income adjustment. Credit is also given for local taxes paid, self-employment FICA, and allowable business expenses. Ohio's guideline calculation does not include parenting time adjustments. There are arguments for and against parenting time adjustments.



Only courts have the authority to deviate from the guidelines. Courts may deviate if a party to a case presents evidence, based on factors listed in the law, that the child support calculation using the worksheets and schedules is "unjust, inappropriate, and not in the best interest of the child." Some examples of deviation factors include special and unusual needs of the child, extraordinary obligations for a child with disabilities, other court ordered payments, extended parenting time or extraordinary costs associated with parenting time, the earning capacity of a child, the physical and emotional needs of a child, and other relevant factors.

## ARE OBLIGEEES REQUIRED TO DEMONSTRATE HOW CHILD SUPPORT IS UTILIZED?

While the financial responsibility of both parents is included in the income shares model, obligees are not

required to file financial reports or receipts to document the use of child support. There are arguments

for and against specific accounting.

## WHAT IS THE ADMINISTRATIVE ADJUSTMENT & REVIEW PROCESS?

The Administrative Adjustment and Review process is commonly referred to as "modification" of child support orders. An obligor or an obligee may request the Child Support Enforcement Agency to conduct an Administrative Adjustment and Review every 36 months. Under Ohio law, certain circumstances permit a Review before the standard 36-month time frame. For example, if either party experiences a loss of employment for a period of at least 30 consecutive days, the state permits a review. The loss of employment must be beyond

the party's control and verified by documentation.

In addition, if either party becomes permanently disabled, reducing his or her earning capacity, the state permits a review. The disability must be medically verified.

Also, if either party experiences a 30 percent change in gross income for a period of at least six months, the state permits a review. A decrease in income must be beyond the party's control and be reasonably expected to continue for an extended period of time.

With the Administrative Adjustment and Review process, a Child Support Enforcement Agency will present a recommendation - based on the guidelines - for a child support order. Compared to the original order, the recommendation can go up, go down, or stay the same. The agency can recommend a change in the order only if the resultant order differs by at least 10 percent. Within certain timeframes, either party to a case can request the next step in the process, an administrative hearing or a court hearing.

