

Ohio Self Employment Adjustment for Child Support

**SOCIAL SECURITY TAX CALCULATION--SELF-EMPLOYED & SALARIED
(Guideline Child Support Calculation)**

Last Name: Doe

James Doe	Self-Emp Tax	FICA Tax if Wages
1 Self-Employment Income	125,000	125,000
2 Net of Deduction 5.65 %	116,688	No Deduct
3 Other Wages Subject to Full FICA Tax 4.2 %	0	
4 Income for Self-Emp Tax up to 106,800	106,800	
5 Taxable @ 10.4 %	11,107	4,486 @ 4.2% up to 106,800
6 Self-Employment Income Taxable	116,688	
7 Medicare Tax of 2.9 %	3,384	1,813 @1.45% of 125,000
8 Total Tax on Self-Employment Income	14,491	6,299
9 Fed + OH Tax Reduced by ½ Self-Emp Tax	7,246	
10 Average Fed + OH Tax % 19.5% (Total federal + Ohio Taxes/Gross Income which is line 14 of Federal Tax Calc Report)		
11 Tax Savings Self-Emp Tax (line 9 * line 10)	(1,415)	
12 Net Self-Emp Tax (line 8 less line 11)	13,076	
13 Ohio Deduction for Self-Employed	6,777	

Mary Doe	Self-Emp Tax	FICA Tax if Wages
1 Self-Employment Income	0	0
2 Net of Deduction 5.65 %	0	No Deduct
3 Other Wages Subject to Full FICA Tax 4.2 %	31,167	
4 Income for Self-Emp Tax up to 106,800	0	
5 Taxable @ 10.4 %	0	0 @ 4.2% up to 106,800
6 Self-Employment Income Taxable	0	
7 Medicare Tax of 2.9 %	0	0 @1.45% of 0
8 Total Tax on Self-Employment Income	0	0
9 Fed + OH Tax Reduced by ½ Self-Emp Tax	0	
10 Average Fed + OH Tax % 1.0% (Total federal + Ohio Taxes/Gross Income which is line 14 of Federal Tax Calc Report)		
11 Tax Savings Self-Emp Tax (line 9 * line 10)	0	
12 Net Self-Emp Tax (line 8 less line 11)	0	
13 Ohio Deduction for Self-Employed	0	

Note: Ohio Deduction for Self-Employed will change when alimony is included in the settlement, because the taxes of that person will change and line 10 of report is computing an average tax rate to measure tax savings from allowed deduction of ½ of Self-Employment tax.