

LOC.R. 60.4

CALCULATION OF EXECUTOR/ADMINISTRATOR
COMPENSATION

Unless otherwise approved by the Court, compensation shall not be paid to the Executor or Administrator of an estate until the final account is prepared for filing and a Calculation of Executor/Administrator Compensation form (Loc. F. 60.4A) has been filed with the Court setting forth the basis upon which the compensation has been calculated. For an Executor/Administrator appointed on or after January 1, 2014, the Court will allow a commission of 1% of the value of all property that is not subject to administration and that would have been includable for purposes of computing the Ohio estate tax (except joint and survivorship property) had the decedent died on December 31, 2012, so that R.C. 5731.02 applied to the estate.