

**APPENDIX C – FIDUCIARY FEE GUIDELINES**  
per R.C. 2113.35

**I. ADMINISTRATOR/EXECUTOR FEES**

A. *PROBATE ASSETS*

- 1) Personal Property

<u>Estate Value</u>	<u>Fee</u>
\$0 - \$100,000	4%
\$100,001 - \$400,000	\$4,000 + 3% over \$100,000
Over \$400,000	\$13,000.00 + 2% over \$400,000
  
- 2) Real Estate (when not sold)  
1% of appraised value for Ohio estate tax

B. *NONPROBATE ASSETS*

1% of value of property not subject to administration but includable for Ohio estate tax purposes, except joint and survivorship property

**II. GUARDIAN OF ESTATE FEES (BIENNIALLY)**

A. *INCOME*

- |  |              |
|--|--------------|
| \$0 - \$1,000  | 4% of Income |
| (Excludes income from rental property managed by guardian) |              |
| Over \$1,000   | 3% of Income |

B. *RENTAL INCOME*

10% of gross rental property income, if managed by guardian

C. *EXPENSES*

- |                                     |                |
|-------------------------------------|----------------|
| \$0 - \$1,000 Expenses              | 4% of Expenses |
| (Excludes rental property expenses) |                |
| Over \$1,000                        | 3% of Expenses |

D. *PRINCIPAL*

\$3.00 per thousand dollars of principal (one half (1/2) that amount if filing is made annually)

**III. GUARDIAN OF PERSON FEES**

Reasonable fees for serving as guardian of the person will be awarded on a case by case basis upon application to the Court and shall be supported by Affidavit.

**IV. TRUSTEE FEES (BIENNIALLY)**

A. *ON INCOME FROM PERSONAL PROPERTY*

6% of Gross Income

B. *ON INCOME FROM REAL PROPERTY*

1) 10% of gross income on property managed by trustee.

2) 1% of adjusted gross income on property managed by someone else provided that management fees and trustee's fee combined do not exceed 10% of gross income.

3) Adjusted gross income is gross income less operating expenses before depreciation and management fees deduction.

C. *ON PRINCIPAL*

\$2.00 per thousand dollars of principal. (one half (1/2) that amount if filing is made annually)

D. *ON DISTRIBUTION OF PRINCIPAL (Other Than Termination)*

1% of reasonable market value of principal property distributed to be paid from the distribution.

**V. EXTRAORDINARY FEES**

Extraordinary fees may be awarded upon application at discretion of the Court. (See RC 2113.36 and Appendix D)