

Tax rules for family law practitioners

A convenient source of tax information for family law and mediation practices.

Includes condensed Child Support Guideline tables.

2011



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With condensed Child Support Guideline tables

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Condensed Child Support Guideline Tables

PwC Contacts

Introduction

PricewaterhouseCoopers LLP (PwC) provides this publication to assist you in your family law or mediation practice. The tax rules related to support payments and property settlements are extremely complex. The contents of this publication certainly are not intended to replace the advice of tax experts in respect of specific situations. We trust, however, that you will find this a useful resource in your discussions with your clients and other solicitors.

This publication will become outdated as the income tax rules related to family law matters change. (The information was current on December 31, 2010.) It is essential that you satisfy yourself that the rules you are relying on in respect of a particular client matter are current law.

PwC's taxation and valuation professionals can assist your clients with tax-effective property settlements, the valuation of family assets, the determination of income under the current child support rules and more. For more help, please contact any of the PwC advisers listed at the back of this booklet.

Part 1 Definitions

This publication refers to various terms, such as “spouse,” that have specific meanings for income tax purposes.

The following definitions, which apply throughout this publication, are based on the income tax legislation in place at the time it was published. As a result, if you are dealing with an earlier transaction or agreement, you may need to refer to previous tax legislation.

The Act:

The *Income Tax Act*.

Child:

Child of a taxpayer includes:

- a person of whom the taxpayer is the legal parent;
- a person who is wholly dependent on the taxpayer for support and of whom the taxpayer has, or immediately before the person attained the age of 19 years had, in law or in fact, custody and control;
- a child of the taxpayer’s spouse or common-law partner; and
- a spouse or common-law partner of a child of the taxpayer.

The Canada Revenue Agency (CRA) has stated that when a grandparent has legal custody of a child who is wholly dependent on the grandparent for support, the child will be considered a child of the grandparent.

Guidelines:

The federal Child Support Guidelines were introduced by the federal government in early 1997 as part of an overall child support reform package. The Guidelines establish child support amounts under the *Divorce Act*, and consist of a set of rules and tables for calculating the amount of child support that a payer must contribute towards his or her children. For your convenience, a condensed version of the federal tables has been inserted at the back of this publication.

All provinces and territories, except Quebec, have adopted child support guidelines that are either similar or identical to the federal guidelines.

Spouse and Common-Law Partner:

The Act was amended, for 2001 and later taxation years, by replacing the term “spouse” with “spouse or common-law partner.” A common-law partner includes a common-law partner of the same sex. The specific definitions as they relate to these terms are critical and are outlined in the chart on page 2.

	Definition of Spouse	Definition of Common-Law Partner
Spouse or Common-law partner	A party to a legal marriage.	A person of the opposite or same sex who is living in a conjugal relationship with the taxpayer and; <ul style="list-style-type: none"> • has lived with the taxpayer throughout the previous 12-month period; or • is the natural or adoptive parent (legal or in fact) of the taxpayer's child.
Separated spouse or Separated common-law partner	A spouse who is separated due to a breakdown of the marriage.	A common-law partner who has been separated for less than 90 days due to a breakdown of the conjugal relationship.
Former spouse or Former common-law partner	An individual will be considered a former spouse when a divorce becomes final. A petition for divorce must be filed and a judgment for divorce granted.	A common-law partnership under the Act is considered to continue until the parties have ceased living together for a period of at least 90 days due to the breakdown of their conjugal relationship. Individuals will be considered former common-law partners on the first day of a 90-day separation.

While “spouse” and “common-law partner” are defined differently, they are now generally treated the same for income tax purposes. Therefore, in the remainder of this publication, a reference to a “spouse” includes a common-law partner.

Taxable support:

For the purpose of this publication, “taxable support” refers to:

- all spousal support payments; and
- child support payments that are not subject to the current child support rules (see page 5).

If the current rules do not apply, the child support will be subject to the same income tax rules as spousal support and will be considered “taxable support.”

Part 2 What Support Arrangements are Dealt With Under the Income Tax Act?

The rules governing the taxation of child support and spousal support apply to all support arrangements between spouses, separated spouses and former spouses.

In addition, the Act extends the application of these rules to include support obligations arising out of a parental claim. The Act's definition of support includes payments made by a payer who is "a natural parent of a child of the recipient and the amount is receivable under an order made by a competent tribunal in accordance with the laws of the province." In this case, it is not necessary that the payer and the recipient ever lived together.

This extension does not apply to most other provisions of the Act. For example, this type of support relationship does not qualify for the special rules provided to spouses, former spouses and separated spouses when transferring certain types of property.

Part 3 Current Child Support Rules¹

Income Tax Rules for Child Support

Under the current tax rules for child support:

- the payer will not be able to deduct the payments from income; and
- the recipient will not have to report the payments as income.

These rules automatically apply to all child support payments that are in accordance with a written agreement or court order made on or after May 1, 1997. They may also apply in certain circumstances to amounts paid in accordance with a pre-May 1, 1997 agreement or order. The table on page 5 will help you determine if your client will be taxed under the current child support rules.

Elections

Your client may be required to file an election with the CRA. Elections should be sent to the individual's CRA Tax Centre. Tax Centres are listed in **Appendix D**.

Agreement Made on or After May 1, 1997²

Form T1158 (Registration of Family Support Payments) is required if the agreement or court order contains:

- a requirement for spousal support payments only; or
- separate amounts for spousal and child support.

One copy of the signed form must be filed with the CRA. A copy of the order or agreement must accompany the form.

Agreement Made Before May 1, 1997²

Form T1157 (Election for Child Support Payments) is required if both the payer and the recipient of child support payments elect to have child support payable after a certain date (not earlier than May 1, 1997) be non-deductible and non-taxable.

This is a one-time filing. One copy of the signed form must be filed with the CRA, together with a copy of the court order or written agreement (if it requires the payment of separate amounts for spouse and child support). Once the current tax rules apply, an individual cannot return to the old tax rules.

Form T1158 (Registration of Family Support Payments) is required if the court order or written agreement:

- require spousal, or spousal and child support payments, and the current tax rules apply because either the court order or the agreement is changed on or after May 1, 1997, to change the amount of child support; or
- provide that child support that becomes payable after a certain date (not earlier than May 1, 1997) will no longer be taxable or deductible.

1. A reference to a "spouse" includes a common-law partner for purposes of this publication. Refer to Part 1 (pages 1 and 2) for the specific meanings for spouse and common-law partner.

2. Forms T1157 and T1158 are available on the CRA's website: www.cra-arc.gc.ca.

When Do the Current Child Support Rules Apply?

The current income tax rules make it necessary to distinguish child support from spousal support. These rules apply to a written agreement or court order with a “commencement date.” **Child support payments made pursuant to an agreement or order that has a commencement date are neither deductible by the payer nor taxable to the recipient.** An agreement or order has a commencement date if it is made or deemed to be made after April 30, 1997.

When it is unclear whether or not there is a “commencement date,” refer to the many technical interpretations and rulings issued by the CRA to see if the CRA has dealt with a similar situation.

Refer to the following table to determine the tax treatment for child support.

Date of Agreement or Order	Circumstances of Child Support Award	Commencement Date of Agreement	Do Current Tax Rules Apply?
Pre-May 1, 1997	Court order or written agreement made before May 1, 1997	No commencement date	No
	Court order or written agreement is varied after April 30, 1997, to change the amount of child support	Day on which first payment of the varied amount is required to be made	Yes
	Court order or written agreement provides that the current tax rules will apply to payments made after a specified date (not before May 1, 1997)	Day on which first payment is required to be made after April 30, 1997	
	Payer and recipient both sign and file Form T1157 with the CRA stating that the current tax rules will apply to payments made after a specified date (not before May 1, 1997)	Date specified by payer and recipient	
May 1, 1997 and later	Court order or written agreement made on or after May 1, 1997	Day on which order or agreement is made	Maybe (see page 12)
	Court order or written agreement provides for treatment of prior payments that commenced before May 1, 1997	Order or agreement may be deemed to have been made on the day the first such prior payment was made	

Child support award automatically varied

The CRA has published several responses related to the effect of support orders and agreements containing clauses that automatically vary the support amount.

For example, a pre-May 1997 order or agreement may contain a cost-of-living clause that provides for an automatic increase in the amount of child support. The CRA's position is that this type of clause does not result in a variation. Therefore, a pre-May 1997 court order or agreement with a cost-of-living clause that causes an increase in child support after April 30, 1997, will not be subject to the current rules.

What if the agreement does not distinguish between child support and spousal support?

For the purpose of determining the appropriate income tax treatment, amounts will be deemed to be child support if:

- the order or agreement does not specifically identify an amount as spousal support; or
- amounts are being paid directly to third parties and the agreement does not specifically state that the amounts are for the benefit of the spouse.

What if the payer does not pay the full amount of the required spousal support and child support during the year?

If the total amount paid during the year in respect of child support and spousal support is less than the amount specified under the terms of the agreement, the child support will be deemed to have been paid first.

Example:

The agreement stipulates that Ralph is required to make monthly child support payments of \$1,500 (\$18,000 per year) and monthly spousal support payments of \$750 (\$9,000 per year). In 2010 he pays only \$20,000.

For income tax purposes, Ralph will be deemed to have paid the amounts in 2010, as shown in the table.

Child support	\$18,000
Spousal support	2,000
Total	\$20,000

Income Determination

The determination of the child support amount under the Guidelines is a function of the payer's income. "Income" for Guideline purposes may be calculated differently than for income tax purposes.

In most cases, "total income" from the payer's personal income tax return can be used. However, your client's income tax return might not present a realistic picture of his or her annual cash flow.

For example, if your client or client's spouse owns an incorporated business, he or she may be able to withdraw significant amounts from the company tax free. This can be accomplished any number of ways, such as a repayment of a shareholder loan or through the extraction of capital. As a result, his or her personal income tax return may show little or no income.

When the source of income is capital gains or dividends, the “total income” from the payer’s personal income tax return may not accurately reflect cash flow because of the different tax rates on these two sources of income. The following table illustrates how the taxable amounts, reported in “total income” on the payer’s 2010 personal income tax return, vary from the actual amounts received.

	Actual Amount Received	Taxable Amount Included in Total Income
Capital Gain	\$100,000	\$50,000
Dividend Income/Non-eligible Dividends	\$100,000	\$125,000
Dividend Income/Eligible Dividends	\$100,000	\$144,000

Income for income tax purposes may differ from cash flow in a variety of other situations, including when the individual:

- is a member of a partnership; or
- has an interest in a trust.

Imputing income

The Guidelines provide that the courts have the right to impute an income amount when:

- there is evidence that the spouse is intentionally under-employed or unemployed;
- the spouse is a non-resident and lives in a country with lower tax rates;
- there is a concern that the spouse is diverting funds;
- the spouse’s investment property is being deliberately under-used to minimize income;
- the spouse deducts unreasonable expenses; or
- a large part of the spouse’s income is from dividends, capital gains or other sources subject to a lower marginal tax rate.

In these situations, determining annual income may be complicated. While the Guidelines include provisions to adjust the individual’s income in certain circumstances, you may wish to get the help of PwC valuations, forensic accounting or tax professionals.

For example, professional advice may be needed when:

- searching for undisclosed assets or income;
- the spouse owns an incorporated company and has structured the total remuneration package so that it shows little or no income for income tax purposes; or
- searching for and analyzing non-legitimate business expenses, such as personal trips, payments to related parties in excess of fair market value, and excessive bad debt expenses.

Proof of income

Because the payer’s income is used to determine the child support amount, the payer is required to provide:

- income tax returns; and
- Notices of Assessment and Reassessment,

for the previous three taxation years.

If the Notices of Assessment are not available, individuals can request copies from their local District Taxation Office. If you wish to communicate with the CRA on behalf of your client, you will need to provide your client's written consent. This can be done by sending a letter to the CRA, or by completing CRA Form T1013 (Authorizing or Cancelling a Representative).

In most cases, the CRA can reassess an individual taxpayer at any time within three years from the date of the original Notice of Assessment. This period may be extended in limited circumstances (for example, when the individual has carried back a loss to a previous taxation year). After that time, the return is statute-barred, and the CRA can reassess only in cases of fraud, negligence or misrepresentation.

As an employee, the payer must provide the most recent statement of earnings or pay slips.

If the payer has an interest in a corporation, trust or partnership, additional information should be requested, such as:

- corporate financial statements;
- the partnership agreement;
- the shareholders' agreement; and
- the trust agreement and the three most recent financial statements.

Annual obligation to provide information

After the written agreement or court order is in place, annually, the recipient can request copies of the payer's income tax return and other financial information. This request must be made in writing. The updated financial information will be used to determine whether or not the child support amount should be adjusted.

In some cases, calculating annual income can be complex. Consulting with a third party adviser, such as a lawyer or accountant, may be prudent.

Part 4 Taxable Support Rules¹

When is Support Deductible/Taxable?

For the purpose of this publication, the term “taxable support” applies to all spousal support payments, as well as child support payments that are not subject to the current child support rules. If the current rules do not apply, the child support is subject to the same income tax rules as spousal support.

If the taxable support payments meet the conditions for deductibility, the following general rules apply:

- the payer can deduct the payments in the year they are paid; and
- the recipient must include the amounts in income in the year they are received.

To obtain a deduction for the taxable support payments, the payments must be:

- subject to use at the recipient’s discretion (refer to page 11 for a discussion of the taxation of third-party payments);
- payable on a periodic basis (refer to page 10);
- paid for the maintenance of the recipient and/or children of the recipient; and
- paid either:
 - to a spouse or former spouse, pursuant to a court order or written agreement, while the couple is living apart because of the breakdown of the relationship; or
 - by an individual who is a natural parent of a child of the recipient, under an order made by a competent tribunal in accordance with the provincial or territorial laws.

The courts have addressed this area in many cases. Their findings are often conflicting and the discrepancies in the decisions can be difficult to reconcile. **As a result, use extreme caution if your client is contemplating a payment scheme that is out of the ordinary.**

Before the May 1997 changes to the income tax rules, child support and spousal support were taxed in the same way. Under grandfathering rules, your client’s child support could still be taxed under the old rules. See page 5 to determine the correct income tax treatment for your client’s child support payments. The current income tax rules for child support are discussed on page 4.

Same-Sex Partners

The Act applies to same-sex common-law partners, beginning January 1, 2001. This means that taxable support payments made under a post-2000 court order or written agreement between same-sex common-law partners will be deductible to the payer and taxable to the payee for 2001 and later taxation years. However, these rules will not apply to an order or agreement made before 2001 unless the parties opt into the taxable/deductible scheme by way of a joint election for 2001 and subsequent taxation years.

1. A reference to a “spouse” includes a common-law partner for purposes of this publication. Refer to Part 1 (pages 1 and 2) for the specific meanings for spouse and common-law partner.

Periodic Payments

For support payments to be considered taxable support payments, the amounts must be paid on a periodic basis. The Act does not define “periodic.” Two factors the CRA considers are:

- Interval between payments – Weekly or monthly payments likely will be viewed as periodic. The result becomes less predictable for longer intervals.
- Term of the payment structure – The CRA is more likely to view the payment as periodic if the agreement is for an indefinite period or expires on some predetermined event (for example, when the child reaches the age of majority). If it is for a fixed term, the CRA may argue that it is a capital payment.

The CRA’s administrative position on lump-sum payments is outlined in the following table. As shown, in most circumstances, a lump-sum payment will not be deductible.

Type of Lump-Sum Payment	Deductible/Taxable
Instalments of a lump-sum payment.	No
Paid to release the payer from any arrears or future obligations to pay support.	
Paid in place of future periodic payments not yet due (a prepayment) unless for the sole purpose of securing funds to the recipient.	
Paid pursuant to an order or agreement requiring that a payment be made in respect of a period prior to the date of the order or agreement.	
Compensatory payments to a former spouse for contributions to the paying spouse’s career.	Yes
Paid to catch up on past-due periodic payments (arrears) that were required pursuant to an order or agreement and otherwise meet the conditions for deductibility (see Payment of Arrears below).	

Payment of Arrears

A lump-sum catch-up payment made to settle past due taxable support payments may be deductible/taxable if it is made in respect of periodic payments that were required pursuant to a court order or written agreement.

However, the CRA’s general administrative position is that when arrears are settled for an amount that is less than the total periodic amounts that had fallen into arrears, the amount paid and received pursuant to the settlement, whether as a lump sum or by way of instalments, is not deductible to the payer or required to be included in the recipient’s income. Case law in this area is conflicting.

Tax Relief for Retroactive Lump-Sum Payments

Generally, a lump-sum payment of taxable support arrears is taxable to the recipient in the year the payment is received. This will lead to a higher tax bill if the lump-sum payment puts the recipient in a higher marginal tax bracket.

A special tax calculation is available to individuals who receive a retroactive spousal or child support lump-sum payment after 1994 that relates to one or more preceding years throughout which the recipient was a resident of Canada. The calculation applies if the total of all principal amounts that relate to prior years (after 1977) from all qualifying retroactive lump-sum payments is \$3,000 or more. The CRA will compute the recipient's income tax as if the payment had been received in the year or years to which it relates. If the calculation results in less tax, the recipient is liable to pay only the lesser amount.

To request the special tax calculation, the payer must provide a completed and signed Form T1198 (Statement of Qualifying Retroactive Lump-Sum Payment) to the recipient and the recipient must attach the completed Form T1198 to his or her personal tax return for the year of payment.

Any interest on the lump-sum payment will continue to be taxed in the year in which it is received.

Third-Party Payments

Third-party payments are payments made directly to a third party (for example private school fees or mortgage payments) for the maintenance of the recipient or child. Third-party payments may be deductible and taxable in certain circumstances.

For payments made on behalf of a child, first determine if these payments are subject to the current child support rules. If so, the terms of the payment become irrelevant, because the payments will not be deductible under any circumstances.

Third-party payments are deductible and taxable in the year of payment if all of the following conditions are met:

- they are paid pursuant to a court order or written agreement and the current tax rules do not apply to any child support payable under the court order or agreement;
- the order or agreement specifically stipulates that the provisions of subsections 56.1(2) and 60.1(2) of the Act apply to the payment or contains a clear and unambiguous clause stating that it is the parties' understanding that the third-party payments will be deductible to the payer and taxable to the recipient;
- they are paid for the maintenance of the recipient or for the maintenance of a child in the recipient's custody;
- if the payments are for the purchase of property, they must be for:
 - medical or educational purposes;
 - expenses incurred to maintain a home occupied by the former spouse; or
 - principal and interest payable on a loan to finance the purchase or improvement of a home occupied by the former spouse (limited to an annual amount equal to 20% of the original principal amount of the debt); and
- the expenses were incurred when the parties were living separately during the year or the immediately preceding year.

The payer cannot deduct amounts paid for:

- the purchase of property other than as specified above; or
- expenses incurred for a dwelling in which the payer lives.

Example:

The terms of the agreement provide that Alice is to make the mortgage payments on a home occupied by her ex-husband Ralph and their two children. The original principal balance of the mortgage is \$100,000. In 2010, Alice is required to make bi-weekly mortgage payments of \$550. The bi-weekly payment includes both a principal and interest component.

In 2010, Alice is limited to deducting \$20,000 (20% of \$100,000). Therefore, assuming that all of the other requirements are met, Alice will be entitled to deduct the full \$14,300 (26 payments of \$550) of mortgage payments.

Restrictions on payments for university or college

Third-party payments made to a child's university or college likely will not qualify for a deduction, because a child beyond the age of majority will not be considered to be in the custody of the recipient spouse. (The CRA's position is that a child cannot be considered to be in the custody of any individual if the child has reached the age of majority, unless the child has a physical or mental disability that prevents withdrawal from the care of the parent.)

No similar restriction applies if the payment is included in the child support amount **and the current child support rules do not apply**. For example, the payer could have factored the cost of university into negotiated child support amounts. The recipient spouse could then pay the tuition. In this circumstance, the payer may be eligible to deduct the full child support amount, because the old rules do not require that the child be in the recipient's custody.

The payer may be entitled to claim the child's unused tuition, education and textbook tax credit. These credits are discussed on page 19.

If your client's order or agreement does not specifically stipulate that the third-party payment is intended to be solely for the support of his or her spouse or former spouse, the amount will be deemed to be child support. If it is deemed to be child support, refer to page 5 to determine the correct income tax treatment.

Payments Made Before the Date of the Order or Agreement

Payments made before the date of the order or agreement will be deductible and taxable if:

- they meet the requirements specified on page 9;
- they are not subject to the current rules for child support;
- they are made in the year the order or agreement is signed, or the immediately preceding year; and
- the agreement or order provides that prior payments are to be considered to be paid pursuant to the order or agreement.

Part 5 Miscellaneous Support Issues

Support Payments To or From a Non-Resident

It is not uncommon to have support payments made to, or received from, a non-resident – most often a U.S. resident.

A Canadian resident paying either child or spousal support payments to a non-resident is not required to withhold tax on the payments.

A Canadian resident receiving taxable support payments from a non-resident must report the payments as income. However, if those payments are received tax-free because of an income tax treaty, a deduction can be claimed on the recipient's tax return to offset the inclusion into income.

If the taxable support payments received were subject to withholding tax in the other country, the recipient may be able to claim a foreign tax credit on his or her return.

The following table outlines the rules for support payments between Canada and the United States.

		Spousal support	Child support	
			Under current tax rules	Under old tax rules
To U.S.	Canadian-resident payer	Deduction	None	Deduction
	U.S.-resident recipient	Income ¹	None	None
From U.S.	U.S.-resident payer	Deduction	None	None
	Canadian-resident recipient	Income	None	None

1. Payment may be non-taxable if designation is made in a written agreement under U.S. tax rules.

Assignment of Rights to Receive Spousal Support

In certain instances, a recipient may assign the rights to receive support to a province or territory as a prerequisite to receiving social assistance. A 2003 Interpretation Bulletin confirms that the CRA has adopted the reasoning in the 1996 Tax Court of Canada decision in **Pepper v. The Queen**, 97 DTC 3254. The payer will be allowed a deduction for payments made to the appropriate social assistance agency as a result of the assignment of taxable support rights by the recipient.

Support Payments Paid by an Estate

Child or spousal support payments, including arrears of support, that are paid by an estate are neither deductible by the estate nor taxable to the recipient, notwithstanding that they were deductible before the payer's death.

Although the Act deems an estate to be an individual, the CRA's view is that an estate is not a natural person and cannot have a spouse or former spouse from whom it is living apart, nor can it be considered to be the natural parent of a child. Therefore, an estate cannot meet the conditions for deductibility.

Part 6 Other Credits, Deductions and Benefits

Spousal Credit

An individual can claim a federal tax credit if his or her spouse's income is less than a specified amount. For 2010, the maximum federal tax credit is \$1,557 (15% of \$10,382). The combined federal and provincial/territorial maximum tax credit will be approximately \$1,940 to \$3,401, depending on the province or territory of residence.

The individual will be entitled to the maximum credit if the spouse's annual income is nil. The credit will be reduced by the income of the spouse, and will be nil if the spouse earns more than \$10,382.

To be eligible for the credit, the parties must have been spouses at some time during the year. If the couple separated in the year, and remained separated at year end, only the income earned by the spouse before the date of separation has to be included.

If an individual is required to make support payments to his or her current or former spouse, and the couple was separated for only part of the year because of a breakdown in their relationship, the individual has a choice. He or she can claim either the deductible support amounts paid in the year to his or her spouse or the spousal credit, whichever is better.

If a couple is separated throughout the year, no spousal credit is allowed.

An individual who remarries in the year may be eligible to claim either the spousal credit or the eligible dependant credit.

Eligible Dependant Credit

Individuals may be entitled to claim an eligible dependant credit (formerly equivalent-to-spouse credit) if they:

- support a person related to them by blood, marriage, common-law partnership or adoption; and
- are single, widowed, separated or divorced.

In situations involving a relationship breakdown, they may be entitled to claim the credit in respect of a dependant child who is under 18 years old at any time during the year. The child must be related to the taxpayer by blood, marriage, common-law partnership or adoption. To be entitled to claim the credit, the child must have lived with the individual at any time during the year (in Canada). In addition, the individual must have provided some degree of support for the child. The amount of the credit is the same as the spousal credit.

If your client is required to make child support payments (regardless of whether or not they are deductible) to a spouse or former spouse, in respect of a particular child, your client will not be entitled to claim the credit in respect of that child in years following the relationship breakdown.

What about shared custody situations?

A shared custody situation may inadvertently result in both of the parents being denied access to the eligible dependant credit. This may arise when both parents are technically required to pay an amount in respect of the same child and the amounts are then offset. In this case, the higher-income spouse will be required to pay a net amount based on the difference.

The CRA has indicated that it may not allow either parent to claim the credit. In several published responses to taxpayer enquiries, the CRA has stated that it will refer to the wording of the order or agreement to determine if both parents have an obligation for child support.

Other restrictions

The following restrictions are important:

- The credit cannot be claimed by more than one individual in the year for the same child, nor can the claim be shared by individuals each claiming a portion of the credit.
- A divorced or separated individual will not be entitled to claim the credit if he or she has remarried or has a new common-law spouse. A person may be entitled to claim the credit in the year of remarriage or in the year a new common-law arrangement commences.
- The credit cannot be claimed if the individual is claiming a spousal credit.

However, a payer who is precluded from claiming the credit in respect of a particular child because he or she is paying child support for that child still may be able to claim a credit in respect of another child for which no child support is being paid.

Adoption Credit

The federal adoption credit is a maximum of \$1,646 in 2010 (15% of \$10,975) for eligible expenses in completing the adoption of a child. This credit can be split between two adoptive parents provided the total credit does not exceed the amount before the split. Many jurisdictions provide an additional credit.

Eligible expenses include:

- fees paid to an adoption agency licensed by a provincial or territorial government;
- court, legal and administrative expenses related to an adoption order in respect of the child;
- reasonable and necessary travel and living expenses for the child and the adoptive parents;
- document translation fees;
- mandatory fees paid to a foreign institution;
- mandatory expenses paid in respect of the immigration of the child; and
- any other reasonable expenses required by a provincial or territorial government or an adoption agency.

Alberta, British Columbia, Manitoba, Newfoundland and Labrador, Ontario and the Yukon also offer adoption tax credits.

Children's Fitness Tax Credit

The children's fitness tax credit allows parents to claim a maximum of \$500 (higher for children with disabilities) per year for eligible fees paid for each child who is under 16 (under 18 for children with disabilities) at any time during the year. The credit is federal and is \$75 (15% of \$500) in 2010. Manitoba, Nova Scotia and the Yukon also have credits of \$54, \$44 and \$35, respectively.

To qualify for the credit, the program must:

- be ongoing (minimum eight weeks with at least one session per week or five consecutive days for child camps);
- be supervised;
- be suitable for children; and
- have substantially all of its activities include a significant amount of physical activity that contributes to cardio-respiratory endurance plus one or more of muscular strength, muscular endurance, flexibility or balance.

Eligible fees must be paid by a parent or his or her spouse or common-law partner in respect of a qualifying child of either person. Either parent may claim the credit. The credit can be split between both parents if the eligible fee is claimed only once for each child and the total claimed does not exceed the maximum allowed per child. If parents cannot agree on a split, the CRA may arbitrarily apportion the credit.

Ontario has enacted a new children's activity tax credit for eligible expenses incurred after 2009. Parents can claim a refundable tax credit of up to \$50 for a child under 16 (up to \$100 for a child under 18 with a disability).

In Saskatchewan, a refundable tax credit provides up to \$150 per child aged 6 to 14 for cultural, recreational and sport activity fees.

Child Tax Credit

The child tax credit allows a federal credit for each child claimed and is \$315 (15% of \$2,101) in 2010. Saskatchewan and the Yukon have credits of \$544 and \$148, respectively.

The credit can be claimed for each child who is under 18 at the end of the year. If a child resides with both parents throughout the year, either parent may claim the amount for Child Tax Credit or his or her tax return. Any unused portion can be transferred to that parent's spouse or common-law partner. If the child does not reside with both parents, the parent who claims the amount for an eligible dependant can claim the Child Tax Credit.

Child Care Expense Deduction

Qualifying child care expenses can be deducted if they are incurred to permit the taxpayer, or a supporting person of the child, to pursue employment, business activities or education.

The maximum deduction is the least of:

- child care expenses incurred;
- two-thirds of the taxpayer's earned income for the year; and
- the total of:
 - \$4,000 for each child from 7 to 16 years old at the year end (\$10,000 if the child qualifies for the disability tax credit); and
 - \$7,000 for each child under 7 years old at the year end (\$10,000 if the child qualifies for the disability tax credit).

If the parents are living together, the deduction of child care expenses must be taken by the parent who has the lower income, regardless of who actually paid the expenses.

Separation or divorce

If one parent is the custodial parent, child care expenses for the year will be allowed only to the individual who resided with the child at the time the expenses were incurred and only to the extent that they were paid by the custodial parent. If the non-custodial parent pays the child care expenses, the non-custodial parent is not entitled to deduct the child care expenses.

The non-custodial parent may be able to claim child care expenses in the year of separation if certain requirements are met.

Shared Custody

When parties have been living separate and apart for the entire year and share custody and support obligations for the children, both parties have a potential claim for child care expenses incurred by each of them in respect of the same children.

Example:

A couple has two children, ages five and ten. The couple has a shared custody arrangement in which the children reside equally with each parent throughout the year. Each parent pays \$15,000 for in-home child care. In this situation, each could claim the maximum of \$11,000 in child care expenses.

The CRA will look closely at the nature of the child care expenses to ensure that they relate to the children and are incurred while the children are living with each respective parent.

Canada Child Tax Benefit

The Canada Child Tax Benefit (CCTB) is a tax-free monthly payment provided to certain families to help provide for the cost of raising children under the age of 18. To obtain the CCTB, an individual must apply to the CRA as soon as the child is born, adopted, or begins to live with the individual. In addition, each spouse must file an income tax return, even if they have no income to report. The payments are adjusted each July, and are based on several factors, including amounts reported in the previous year's income tax returns and the number of children.

The income of both spouses is considered in determining the amount of the payment. However, the parent who is primarily responsible for the care and upbringing of the child should notify the CRA if the spouses:

- are separated, and
- have been separated due to a breakdown of the relationship, for at least 90 days.

In this situation, the CRA will adjust the family income so that it includes only the income of the custodial parent.

The CCTB combines:

- a basic benefit;
- a National Child Benefit Supplement (NCBS); and

- a Child Disability Benefit (CDB) supplement (for families with children who qualify for the disability tax credit).

Calculation of the CCTB effective July 2010 to June 2011

From July 2010 to June 2011, the maximum CCTB will apply to all families with combined net incomes under \$23,855.

For 2010, the basic benefit and CDB portions of the CCTB are reduced if net family income is above \$40,970. The NCBS portion is reduced if net family income exceeds \$23,855.

For the purposes of determining social assistance payments, in some provinces and territories the NCBS portion of the CCTB is considered income.

The maximum monthly payments received under the CCTB are shown in the following table.

		Basic Benefit	National Child Benefit Supplement	Canada Child Tax Benefit¹
		BB	NCBS	CCTB = BB + NCBS
July 2010 to June 2011	1 Child	\$112.33	\$174.00	\$286.33
	2 Children	\$224.66	\$328.00	\$552.66
	3 Children	\$318.62	\$474.50	\$793.12
	4 Children	\$410.18	\$621.00	\$1,031.18

1. Excludes CDB portion of CCTB (maximum monthly supplement for each child who qualifies for the disability tax credit is \$205.83). In addition, Alberta provides benefit amounts that depend on the age of each child.

Non-taxable support payments are not included in a recipient's net income for purposes of determining CCTB entitlement.

Universal Child Care Benefit

An individual may receive the Universal Child Care Benefit (UCCB) if he or she is eligible for the CCTB for a child under six years of age, even if the CCTB is not received because the taxpayer's income is too high.

No application for the benefit is needed if the individual:

- already receives the CCTB for a child under six years; or
- is eligible for the CCTB and has applied for it but does not receive it because the family's income is too high.

If neither situation applies, the individual must apply for it by completing Form RC66 (Canada Child Benefits Application).

The UCCB is not considered to be income for determining child support amounts. However, it is considered income when determining amounts for special or extraordinary expenses or when a claim for undue hardship is evaluated.

The benefit is \$100 per month for each child under six. It is taxable in the hands of the spouse or common-law partner living in that household with the lower net income, regardless of which spouse or common-law partner received the payments.

If the individual does not have a spouse or common-law partner at the end of the relevant year, the UCCB is taxable to the individual who received it.

Commencing 2010, a recipient of a UCCB who has no cohabiting spouse or common-law partner may designate that the UCCB be included in the income of the dependant child for whom an eligible dependant credit is claimed. If no eligible dependant credit is claimed, the UCCB can be included in the income of one of the children for whom it is paid.

Benefit entitlements in cases of shared custody

Under existing rules, only one eligible individual can receive the CCTB, the UCCB or the child component of the GST/HST tax credit in respect of a qualified dependant. For parents who live separately, but share custody of a child more or less equally, newly enacted legislation¹ allows each eligible individual to receive half of the annual entitlement that they would have received had they been the sole eligible individual. The CRA will apply a rotational schedule under which eligibility for the child (or children) would be allowed to each parent on a six-month-on, six-month-off rotation. This will apply to benefits payable commencing July 2011.

Tuition, Education and Textbook Credits

Tuition credit

A student may be eligible to claim a credit for tuition fees paid to a college or university (including certain institutions outside Canada) and, in certain circumstances, to other institutions that provide programs certified as courses for occupational training.

Education credit

A student may be entitled to an education credit equal to \$70 to \$125, depending on the province or territory of residence, for each month that he or she is enrolled in a qualifying post-secondary program as a full-time student. This excludes Quebec, which offers a maximum credit equal to \$388 per term, to a maximum of two terms per child.

Part-time students may be entitled to an education credit equal to \$21 to \$38, depending on the province or territory of residence, for each month enrolled in a qualifying post-secondary program that requires each student to spend at least 12 hours per month on courses in the program. Quebec does not offer this credit.

Textbook credit

A student may also be entitled to a textbook credit equal to \$10 (\$15 in the Yukon, \$13 in Nunavut) for each month that he or she is enrolled in a qualifying post-secondary program as a full-time student.

Part-time students may be entitled to a textbook credit equal to \$3 (\$4 in the Yukon or Nunavut) for each month enrolled in a qualifying post-secondary program that provides that each student spend at least 12 hours per month on courses in the program.

1. Bill C-47, *A Second Act to Implement certain provisions of the Budget tabled on March 4, 2010 and other measures*, received royal assent on December 15, 2010.

Transfer of the tuition, education and textbook credits

The student must claim the tuition, education and textbook credits to the extent necessary to eliminate his or her tax liability. Any unused credit up to a maximum federal amount of \$750 plus any available provincial or territorial amount can be transferred to a spouse, parent or grandparent. A parent or grandparent can claim the unused portion of the credit only if the student's spouse has not claimed a spousal credit. The student can choose to transfer the unused credit to either a parent or grandparent, regardless of who actually paid the tuition.

Pension Income-Splitting

For income tax purposes, taxpayers who are Canadian residents on December 31 can elect to allocate to their resident spouse (or common-law partner) up to half of their income that qualifies for the existing pension income tax credit if they:

- are married or in a common-law partnership with each other in the year; and
- are not, because of a breakdown in their marriage or common-law partnership, living separate and apart from each other at the end of the year and for a period of 90 days commencing in the year.

The pensioner and his or her spouse or common-law partner must make a joint election on Form T1032 (Joint Election to Split Pension Income) and submit it with their tax returns for the year.

Pension income that is eligible for income-splitting includes:

- the taxable part of annuity payments from a superannuation or pension fund or plan; and
- the following amounts, if they are received as a result of the death of a spouse or common-law partner, or if the recipient is age 65 or older at the end of the year:
 - annuity and registered retirement income fund (including life income fund) payments; and
 - Registered Retirement Savings Plan (RRSP) annuity payments.

However, Old Age Security Benefits, Canada and Quebec Pension Plan benefits, retiring allowances, guaranteed income supplements and RRSP withdrawals are not eligible for pension income-splitting.

Canada/Quebec Pension Plan

Splitting of pension benefits

Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) legislation permits spouses to split their retirement pensions. This differs from the pension income-splitting referred to above, for which CPP and QPP payments are not eligible.

If both parties agree, CPP and/or QPP pension payments to be received can be split (in the ratio of time that the couple was living together to the period of time during which contributions were made). If both parties are eligible for a retirement pension, both pensions must be split. In this case, each spouse reports as income the CPP or QPP payments actually received.

What happens on a breakdown of the relationship?

Pension legislation also allows for the division of pension credits in the event of a relationship breakdown. A division of pension credits permits a former spouse to establish in his or her own right, and under his or her own social insurance number, an account that forms the basis for calculating all future CPP benefits.

Generally, on dissolution of the relationship, all unadjusted pensionable earnings of either spouse during the eligible years of cohabitation will be added together, with half being credited to the CPP or provincial pension plan account of each spouse.

Married couples

In the case of divorce or annulment, the division of pension credits is mandatory. No application is required.

In separations, the division of pension credits will be approved only upon application to the Department of Human Resources and Skills Development. There is no time limit for applying unless one spouse dies. In that case, the application must be made within three years of the date of death.

Common-law partners (opposite sex)

Common-law partners can apply for a division of pension credits if the couple lived together continuously for at least one year. To apply for the division, the couple must be separated for at least twelve consecutive months. The application must be made within four years after the date on which the couple began living apart.

Common-law partners (same sex)

Same-sex former common-law partners may be eligible for credit splitting if the separation occurred after July 31, 2000.

An application can be made after the former common-law partners have been separated for one year, or earlier if one partner dies. An application must be made within four years of the separation.

Right to split CPP pension credits given up in spousal agreements

On or after June 4, 1986: If the spousal agreement specifically prohibits the splitting of CPP pension credits, in most cases the statement is not valid and credits still may be split. However, this is subject to provincial/territorial legislation, and in some jurisdictions the agreement still may be valid. Refer to the relevant provincial/territorial legislation before making a final determination.

Before June 4, 1986: The pension credits cannot be divided if an agreement was signed before June 4, 1986, and it specifically stated that a right to split CPP pension credits was being given up.

Part 7 Transferring Property¹

Transferring Capital Property Between Separated and Former Spouses

Is tax triggered on the transfer?

The income tax rules governing the transfer of capital property are complex. Under certain circumstances, capital property can be transferred between separated and former spouses without triggering any income tax liability. Such a tax-free transfer is often referred to as a rollover.

The rollover will apply automatically if all of the following conditions are met:

- the property is capital property;
- the property is transferred to a separated spouse, a former spouse or a spousal trust in settlement of marital property or support rights after 1977; and
- both parties are resident in Canada at the time of the transfer.

The transferor can elect out of the rollover provision. In this case, the property would be deemed to have been disposed of at its fair market value at the time of the transfer. As a result, a capital gain or loss may be triggered on the transfer.

Before triggering a capital loss, your client should ensure that the loss is not restricted or denied as a result of the various “stop-loss” provisions contained in the Act. Any gain or loss on the property must be reported in the transferor’s income tax return for the year that the property was transferred.

Some spouses hold assets for which there is no published fair market value (for example, an art collection, stock options, shares of a private corporation). Professional advice may be necessary to quantify the market value.

Who is taxed on subsequent income earned on the capital property?

The transferred capital property may generate future income (such as interest, dividends or rent). The recipient (if a former or separated spouse) will be required to report all income generated from the property after it is transferred, regardless of whether or not the rollover provision applies.

Who is taxed on subsequent capital gains of property transferred on a rollover basis?

The recipient, if a former spouse, will be required to report all capital gains generated from the property, based on the transferor’s adjusted cost base of the property.

In the case of a separated spouse, to ensure this result for subsequent capital gains, both parties will be required to sign a subsection 74.5(3) election. The election may be filed with the transferor’s income tax return for any taxation year ending after the separation. If the election is not filed, subsequent capital gains may be taxable in the hands of the transferor (a result commonly referred to as “attribution”). Refer to **Appendix B** for the sample election.

1. A reference to a “spouse” includes a common-law partner for purposes of this publication. Refer to Part 1 (pages 1 and 2) for the specific meanings for spouse and common-law partner.

Who is taxed on subsequent capital gains if no rollover of property?

The recipient, if a former or separated spouse, will be required to report all capital gains generated from the property based on fair market value at the date of transfer.

The rules for transfers between separated and former spouses are summarized in the following table:

	Rollover on transfer		No rollover on transfer
	Separated spouses	Former spouses	Separated or former spouses
Proceeds of disposition to transferor	Adjusted cost base	Adjusted cost base	Fair market value at the date of transfer
Adjusted cost base to recipient	Inherits adjusted cost base from transferor	Inherits adjusted cost base from transferor	Fair market value at the date of transfer
Who pays tax on capital gains triggered on transfer?	No capital gain triggered	No capital gain triggered	Transferor
Who pays tax on income earned after transfer?	Recipient	Recipient	Recipient
Who pays tax on capital gains triggered after transfer?	Recipient – if 74.5(3) election is filed Transferor – if no 74.5(3) election filed	Recipient	Recipient

Examples:

Ralph and Alice are married, but have been separated for several months. On July 1, 2009, Alice transfers a portion of her investment portfolio to Ralph in settlement of marital property rights. The investment portfolio has a fair market value at the date of transfer of \$50,000. The cost base of the portfolio is \$30,000. On June 1, 2010, while they are separated but not divorced, Ralph disposes of the portfolio for proceeds of \$65,000.

If the portfolio is transferred on a rollover basis and Alice and Ralph file a subsection 74.5(3) election:

	Reported by Alice	Reported by Ralph
2009 Income tax return	Nil	Nil
2010 Income tax return	Nil	Capital gain of \$35,000

If the portfolio is transferred on a rollover basis and Alice and Ralph do not file a subsection 74.5(3) election:

	Reported by Alice	Reported by Ralph
2009 Income tax return	Nil	Nil
2010 Income tax return	Capital gain of \$35,000	Nil

If Alice elects out of transferring the portfolio on a rollover basis:

	Reported by Alice	Reported by Ralph
2009 Income tax return	Capital gain of \$20,000	Nil
2010 Income tax return	Nil	Capital gain of \$15,000

In all the situations above, it is Ralph who pays tax on the income earned on the portfolio from the date of transfer.

Other Tax Planning Considerations

The capital gains exemption

To determine the appropriate cost base of assets, you should determine if your client claimed the basic capital gains exemption. Obtain a copy of the election, Form T664 (Election to Report a Capital Gain on Property Owned at the End of February 22, 1994).

The \$100,000 basic capital gains exemption was eliminated as of 1994. The CRA had allowed individuals to trigger accrued gains and claim an offsetting exemption by filing a special election. This resulted in an increased cost base for the particular property. Although the election was due with the 1994 income tax return, it was possible to file an election late (until April 30, 1997).

Accrued net capital losses

The availability of capital loss carry-forward balances should be considered before any property is transferred to a separated or former spouse.

A capital loss is the loss recorded on the disposition of capital property, such as publicly traded stocks. Capital losses can be used only to offset capital gains (not to reduce other sources of income, such as employment income) and can be carried forward indefinitely.

A transferor or recipient may have accumulated capital losses over the years. The Act does not allow an individual to transfer an accumulated capital loss balance to a spouse or former spouse. As a result, if either party has accumulated capital losses, the ability to access these losses should be considered when determining the best way to transfer capital property. For example, using the rollover provisions makes little sense if the property has an accrued gain and the transferor has a significant capital loss carry-forward balance.

You can request your client's capital loss balance from the local District Taxation Office.

Residential Real Estate and the Principal Residence Exemption

A family's real estate holdings may include a home and a vacation property such as a cottage. The current income tax legislation allows a family to designate one property as a "principal residence." Any gain on this property is not subject to income tax for the years in which it is designated as a principal residence. Technically, the designation is made year by year.

The rules in respect of the principal residence exemption are extremely complex. In general, however, to be considered a principal residence in any given year, the residence must be:

- a housing unit, a leasehold interest in a housing unit, or a share of the capital stock of a co-operative housing corporation;

- owned by the individual; and
- ordinarily inhabited in the year by the individual, or the individual's spouse, former spouse or child.

The complexity of the legislation makes tax advice warranted when:

- a family has more than one property with significant accrued gains; or
- the property was owned before 1982 (previous rules allowed multiple designations).

What happens on relationship breakdown?

A separated couple is not automatically entitled to two principal residence exemptions. The former spouses will not be entitled to the additional exemption until they have been living apart for a full calendar year and are separated pursuant to a judicial order or written separation agreement. Once the requirements have been met, each party can claim a principal residence exemption, but only for the years after separation. It is critical that the couple fix a date of separation, and that the date be stipulated in an order or agreement.

Example:

Ralph and Alice were married in 1986. They separated in 1995, but did not enter into a written separation agreement at that time. They executed a written separation agreement in 2006 under which Ralph became the sole owner of their cottage, and Alice became the sole owner of their home.

Ralph and Alice would be entitled to only one principal residence during the years 1986 through 2005. Starting in 2006, Ralph and Alice could each designate a principal residence. Therefore, Ralph and Alice would need to agree on which residence would benefit from the principal residence designation for the years 1986 through 2005.

If they had entered into a written separation agreement in 1995, Ralph and Alice could each have designated a principal residence starting in 1996.

U.S. real estate

If U.S. real estate is transferred pursuant to the terms of an order or an agreement, and the recipient spouse is not a U.S. citizen or resident, the transferor spouse may be subject to U.S. income tax on any gain resulting from the transfer, unless other exceptions apply.

Even if there is no gain or loss on the transfer, the transferor still may be required to file U.S. federal and state income tax returns. If the transferor is not a U.S. citizen or resident, the amount realized by the transferor (in most cases this will be the fair market value of the property at the date of transfer) may be subject to a 10% U.S. withholding tax.

Example:

Ralph and Alice, both citizens and residents of Canada, divorced on July 1, 2010. As part of the divorce settlement, a Florida condominium owned by Ralph will be transferred to Alice.

Because Alice is not a resident or citizen of the United States, Ralph will be subject to U.S. income tax on the difference between the fair market value and the adjusted cost base of the condominium, as a result of the transfer. He may be required to remit 10% withholding tax to the U.S. Internal Revenue Service. Ralph is required to file a U.S. income tax return to report the disposition of the Florida condominium.

The Family Business

The existence of a family business will further complicate the distribution of property in situations of marital breakdown. If there is a family business, either incorporated or unincorporated, professional tax advice should be obtained before distributing any property.

Matters to be considered when dealing with a family business include:

- determining the fair market value of the business;
- restrictions imposed by a shareholders' agreement;
- the best method of financing any purchase of shares or assets to ensure tax deductibility of finance charges;
- ability to extract tax-free funds from the corporation before a transfer or dissolution (payment of capital dividends, repayment of shareholder loans, extraction of paid-up capital);
- availability of rollover provisions for transfers of shares or assets;
- potential joint and several tax liability of the business resulting from transfers of property from the business to the spouse (transferee may want an indemnity clause in the agreement);
- the effect on established estate plans; and
- the effect of the relationship breakdown on any existing trust arrangements (for example, the spouse may be a trustee of a trust that owns shares for the benefit of the children).

Professional advice

In situations involving a family business, the assistance of a professional business valuator or accountant, as well as of a tax specialist, likely will be necessary. PwC professionals can determine a fair value of the business or its assets and help in the interpretation of the business' financial statements. **Appendix E** provides a brief description of the various types of financial statements that may be prepared.

Tax-Deferred Transfer of Retirement and Pension Payments

The following table summarizes the payments that are eligible for a tax-deferred transfer.

Type of Payment	Recipient Plan				Form
	Annuity	RPP	RRSP	RRIF	
Registered Pension Plan (RPP) lump sum	No	Yes			T2151
Property from an unmatured Registered Retirement Savings Plan (RRSP)	No	Yes			T2220
Property from a Registered Retirement Income Fund (RRIF)	No	Yes			

Registered Pension Plans (RPPs)

Funds in an RPP can be transferred to a spouse or former spouse on a tax-deferred basis if all of the following conditions are met:

- the parties complete and sign Form T2151 (Direct Transfer of a Single Amount Under Subsection 147(19) or Section 147.3); and

- the transfer is:
 - for a single amount;
 - made in accordance with the terms of a court order or written agreement, as settlement of property or support rights arising from the breakdown of the relationship; and
 - made directly to another RPP, RRSP or RRIF, of which the transferor is the annuitant.

Registered Retirement Savings Plans (RRSPs) and Registered Retirement Income Funds (RRIFs)

Funds in an RRSP or RRIF can be transferred to a spouse or former spouse on a tax-deferred basis if all of the following conditions are met:

- the couple is living apart at the time of transfer;
- the transfer is made in accordance with the terms of a court order or written agreement, as settlement of property or support rights arising from the breakdown of the relationship;
- in the case of a transfer to an RRSP, the recipient spouse is not disqualified from having an RRSP because he or she exceeds the maximum age limit;
- the transfer is made directly between plans; and
- both parties complete and sign Form T2220 (Transfer from an RRSP or an RRIF to Another RRSP or RRIF on Breakdown of Marriage or Common-Law Partnership).

Withdrawal from a spousal RRSP

Ordinarily, a contributor to a spousal RRSP will be taxed on any withdrawals from the plan, unless the contributor made no contributions to any spousal plan in the year of withdrawal or in the two previous taxation years. This time requirement is waived, however, if the couple is living apart because of the breakdown of the relationship at the time of the withdrawal.

Example:

Ralph and Alice are married. Ralph makes a spousal contribution of \$10,000 to Alice's RRSP in July 2008. In July 2009 Alice withdraws \$5,000 from the plan. In July 2010 Alice withdraws the remaining \$5,000 from the plan. Ralph makes no further spousal contributions.

	Status at Time of Withdrawal	
	Living together	Living separately
Who claims the \$10,000 deduction in 2008?	Ralph	
Who claims the \$5,000 of income in 2009?	Ralph	Alice
Who claims the \$5,000 of income in 2010?		

Withholding tax on withdrawals

Tax of 10% to 30% must be withheld when funds are withdrawn from an RRSP. The rate of tax withheld can be minimized by making separate withdrawals of \$5,000 or less. The gross amount of the withdrawal is taxable in the year received, subject to personal marginal rates (which could be significantly higher than the withholding tax rate).

Therefore, a taxpayer planning a large withdrawal should consider spreading it over two or more years to potentially reduce the total tax.

Accumulation of unused RRSP contribution room

At the time of relationship breakdown, one or both parties might have unused RRSP contribution room (i.e., they have not made their maximum annual RRSP contributions). An individual can carry forward any unused RRSP contribution room indefinitely. See **Appendix A** for the annual limits for RRSP contributions.

An individual who has not been making the maximum annual contribution might not have a significant amount in an RRSP, but could have accumulated a significant amount of unused contribution room. For example, someone who was entitled to the annual maximum amount, but last made a contribution in 1991, would have \$272,000 unused contribution room at the end of 2009. The legislation does not permit the transfer of this unused room to a spouse or former spouse.

The fair market value of this potential RRSP room could be significant, particularly if the spouses are relatively young and the funds would be eligible to remain within the RRSP earning tax-free income for a significant time. Professional advice may be required to value this unused RRSP contribution room.

It may be possible for the individual to make a lump sum payment to his or her RRSP and then transfer the RRSP to the spouse's RRSP in satisfaction of a property or support claim.

Effect of support payments

Only child support payments that are taxable to the recipient and deductible by the payer are considered earned income for the recipient and reduce earned income for the payer.

Taxable spousal support are viewed as earned income.

Tax-Free Savings Accounts

Beginning January 1, 2009, individuals who are 18 years or older can contribute up to \$5,000 each year to a Tax-Free Savings Account (TFSA). Any unused contribution room is carried forward to future years. Contributions to a TFSA are not deductible, but income (including capital gains) earned in a TFSA is exempt from tax. Withdrawals from a TFSA (whether capital or income) are tax free and increase the individual's contribution room in future years.

On the breakdown of a marriage or a common-law partnership, an amount can be transferred directly from the TFSA of one spouse to the TFSA of the other. However, the transfer neither increases the transferor's contribution room, nor reduces the transferee's contribution room.

Part 8 Miscellaneous Issues

Legal Fees

Legal fees associated with the breakdown of a relationship are deductible only in certain circumstances. The CRA's published position in respect of legal fees is as follows:

Legal Fees Deductible	Legal Fees Not Deductible
<ul style="list-style-type: none">• To obtain child support under the <i>Divorce Act</i> or provincial/territorial legislation.• To obtain spousal support under the <i>Divorce Act</i> or provincial/territorial legislation.• To enforce an existing court order or written agreement to collect spousal or child support.• To resist the payer's attempt to reduce spousal or child support.• To increase the amount of child or spousal support under the <i>Divorce Act</i>.• To make child support non-taxable under the Guidelines.	<ul style="list-style-type: none">• Relating to the custody of children.• To obtain a divorce.• Relating to the division of property.• To establish, enforce or collect payment of a lump-sum amount in lieu of support.• Legal fees paid by a payor of child or spousal support.

Cost base of property

Legal fees that the transferor pays as a result of the transfer of capital property (for example, the family cottage) may be added to the cost base of the property.

Joint and Several Tax Liability on Property Transfers Between Spouses

Transfer of property between spouses

When property is transferred from one spouse to the other, or to a person who has since become the individual's spouse, each spouse may be held responsible for the other's tax liabilities.

Both parties are jointly and severally liable for any tax on attributed income or capital gains arising from the transfer. Although the recipient will receive the income or capital gain earned on transferred property, the transferor may be subject to tax as a result of the application of the attribution rules.

The purpose of the legislation is to enable tax authorities to recover the tax due from the actual recipient of the income or capital gain, as well as from the person that is liable for the tax.

Both parties also are jointly and severally liable for an amount equal to the lesser of:

- the total tax liability owing by the transferor for the year in which the transfer took place and any preceding taxation year; and
- the fair market value of the property transferred less the amount paid by the recipient spouse for the property.

Transfers between separated spouses

If the tax liability arises before the breakdown of the relationship, both parties will continue to be liable even after they are separated or divorced, unless the transfer was pursuant to a court order or written agreement.

Transfers between former spouses

Taxpayers will not be jointly and severally liable if the transfer of property took place while the taxpayers were former spouses of one another.

Appendix A

RRSPs – General Information

RRSP Contribution Limits

	Maximum Contribution	Income Needed for Maximum Contribution in the Next Year
1991	\$11,500	\$69,445
1992	\$12,500	
1993		
1994	\$13,500	\$80,556
1995	\$14,500	\$75,000
1996 to 2002	\$13,500	\$80,556
2003	\$14,500	\$86,111
2004	\$15,500	\$91,667
2005	\$16,500	\$100,000
2006	\$18,000	\$105,556
2007	\$19,000	\$111,112
2008	\$20,000	\$116,667
2009	\$21,000	\$122,223
2010	\$22,000	\$124,722
2011	\$22,450	Not yet announced
2012 and later	Indexed	

Age Limit on RRSP Contributions

Contributions to an RRSP are not allowed past the end of the year in which the individual turns 71, except for contributions to a spousal RRSP when the individual has contribution room available and the spouse is under 72. An RRSP must be matured in the year the annuitant turns 71.

Maximum Deductible RRSP Contributions

The CRA issues personal statements showing maximum deductible RRSP contributions for 2010. For most taxpayers, this statement is included with the Notice of Assessment of their 2009 tax returns.

The following worksheet will help you estimate the maximum deduction that your clients can claim on their 2010 tax returns.

RRSP Worksheet

Deductible RRSP contribution

2010 dollar limit	\$22,000	A
2009 earned income (from below)	_____	B
18% of 2009 earned income (B x 0.18)	_____	C
	_____	Lesser of A and C

Add:

Unused RRSP deduction room at end of 2009	_____
Pension adjustment reversal, if any ¹	_____

Deduct:

2009 Pension adjustment ²	(_____)
2009 Past service pension adjustment, if any ³	(_____)

2010 maximum deductible RRSP contribution (estimated) = _____

Earned income for 2009

Total employment earnings in 2009 ⁴	_____
Net income (loss) from self-employment	_____
Net rental income (loss) from real property	_____
Taxable support amounts or separation allowances received	_____
CPP/QPP disability pension	_____
Other items of earned income ⁵	_____

Deduct:

Annual union, professional or like dues	(_____)
Employment expenses claimed	(_____)
Deductible support amounts or separation allowances paid	(_____)

Earned income for 2009 (estimated) = _____ Enter on line **B**

1. The pension adjustment reversal can be found on a 2009 T10 information slip.
2. The 2009 pension adjustment can be found on the 2009 T1 income tax return (line 206) or Box 52 of the 2009 T4 slip.
3. The 2009 past service pension adjustment can be found on a PSPA information slip T215 or T1004.
4. Total employment earnings can be obtained from the taxpayer's T1 income tax return for 2009.
5. Other items of earned income include net research grants, royalties received for work inventions of the taxpayer's creation, employee profit-sharing plan allocations and supplementary unemployment benefit plan payments.

Appendix B

Sample Subsection 74.5(3) Election

A subsection 74.5(3) election should be signed, dated and forwarded with the transferor's income tax return for the year that the property was transferred.

This election allows an individual not to have attribution apply on property transferred to or for the benefit of a spouse. As a result, any gains or losses arising on the future disposition of the property will be included in the recipient's income. See pages 22 to 23 for more information.

	[Taxation year]
_____	_____
[Name]	[S.I.N.]
_____	_____
[Name]	[S.I.N.]

hereby jointly elect pursuant to the provisions of subsection 74.5(3) of the *Income Tax Act* not to have the provisions of section 74.2 apply with respect to the disposition of:

[Name of property]

Commencing: _____

[Date of separation]

the date we began to live separate and apart by reason of a breakdown of our relationship

_____	_____
[Name]	[Date]
_____	_____
[Name]	[Date]

Appendix C

Amount of Tax Payable – 2010

This appendix shows the combined federal and provincial (or territorial) income taxes payable assuming only the basic personal tax credit is claimed and all income is either interest or ordinary income (such as salary). No other credits (e.g., the employment tax credit) have been taken into account.

Some complications: Different types of income and deductions

If any income is in the form of dividends or capital gains, the dollar amounts in this table must be adjusted. Depending on the types of income and deductions, Alternative Minimum Tax (AMT) may apply.

The calculation of taxable income for federal and Quebec purposes may differ, in which case the amounts in the table may require adjustment.

Taxable Income	Alberta	B.C.	Manitoba	N.B.	Nfld. & Lab.	N.W.T.	N.S.
\$1,000,000	\$376,804	\$418,092	\$447,888	\$417,738	\$419,240	\$412,329	\$478,900
500,000	181,804	199,592	215,888	201,238	202,240	197,079	228,900
400,000	142,804	155,892	169,488	157,938	158,840	154,029	178,900
300,000	103,804	112,192	123,088	114,638	115,440	110,979	128,900
250,000	84,304	90,342	99,888	92,988	93,740	89,454	103,900
200,000	64,804	68,492	76,688	71,338	72,040	67,929	78,900
150,000	45,304	46,642	53,488	49,688	50,340	46,404	53,900
100,000	26,615	25,602	31,099	29,033	29,451	26,072	31,461
90,000	23,015	21,773	26,759	25,103	25,411	22,252	27,136
80,000	19,492	18,063	22,496	21,250	21,449	18,510	22,947
70,000	16,292	14,862	18,556	17,743	17,809	15,241	19,080
60,000	13,092	11,892	14,942	14,293	14,213	12,181	15,213
50,000	9,892	8,922	11,467	10,843	10,748	9,121	11,504
40,000	6,760	6,019	8,060	7,461	7,351	6,129	7,876
30,000	4,260	3,904	5,304	4,916	4,650	3,961	4,881
20,000	1,760	1,898	2,724	2,486	2,380	1,871	2,477

Taxable Income	Nunavut	Ontario	P.E.I.	Quebec	Sask.	Yukon
\$1,000,000	\$387,108	\$444,531	\$456,658	\$465,807	\$423,905	\$406,989
500,000	184,608	212,483	219,808	224,732	203,905	194,999
400,000	144,108	166,073	172,438	176,517	159,905	152,601
300,000	103,608	119,664	125,068	128,302	115,905	110,203
250,000	83,358	96,459	101,383	104,194	93,905	89,004
200,000	63,108	73,254	77,698	80,087	71,905	67,805
150,000	42,858	50,049	54,013	55,979	49,905	46,606
100,000	24,094	27,655	31,138	32,549	29,022	26,592
90,000	20,594	23,314	26,837	27,978	25,122	22,791
80,000	17,172	19,051	22,645	23,472	21,299	19,106
70,000	14,234	15,492	18,775	19,520	17,799	15,938
60,000	11,334	12,292	15,020	15,683	14,299	12,770
50,000	8,434	9,177	11,440	11,846	10,799	9,602
40,000	5,602	6,130	7,928	8,066	7,374	6,528
30,000	3,674	4,006	5,127	5,156	4,774	4,324
20,000	1,774	2,001	2,647	2,304	2,174	2,120

Appendix D

Tax Centres

This table shows the appropriate Tax Centre, based on the taxpayer's place of residence. The correct Tax Centre is indicated on an individual's Notice of Assessment. Additional information can be obtained toll-free at 1 800 959 8281 or from the CRA's website: www.cra-arc.gc.ca.

Northwest Territories		
Alberta		Winnipeg Tax Centre 66 Stapon Road Winnipeg, MB, R3C 3M2
Manitoba		
Saskatchewan	Except Regina	Surrey Tax Centre 9755 King George Highway Surrey, BC, V3T 5E1
	Regina	
British Columbia		
Yukon		
New Brunswick		
Newfoundland and Labrador		St. John's Tax Centre 209 Empire Avenue St. John's, NF, A1B 3Z1
Nova Scotia		
	Kingston, Peterborough, St. Catharines	
	Toronto North, Toronto East, Toronto Centre, Toronto West, Barrie, Sudbury, (Sudbury/Nickel Belt federal ridings)	Sudbury Tax Centre 1050 Notre-Dame Avenue Sudbury, ON, P3A 5C1
Ontario	London, Windsor and Thunder Bay	Winnipeg Tax Centre 66 Stapon Road Winnipeg, MB, R3C 3M2
	Ottawa and Sudbury (other than the area of Sudbury/Nickel Belt)	Shawinigan-Sud Tax Centre 4695-12th Avenue Shawinigan-Sud, QC, G9N 7S6
	Belleville, Hamilton, Kitchener, Waterloo	Summerside Tax Centre 275 Pope Road Summerside, PE, C1N 5Z7
Prince Edward Island		
Nunavut		Shawinigan-Sud Tax Centre 4695-12th Avenue Shawinigan-Sud, QC, G9N 7S6
	Montréal, Rouyn-Noranda, Sherbrooke, Laval	
Quebec	Quebec City, Chicoutimi, Outaouais, Montérégie-Rive-Sud, Rimouski, Trois-Rivieres	Jonquière Tax Centre 2251 René-Lévesque Blvd. Jonquière, QC, G7S 5J1
Non-Resident		International Tax Services Office 102A - 2204 Walkley Road Ottawa, ON, K1A 1A8

Appendix E

Financial Statements

Financial statements are often the starting point for determining the value of a business. It is important to understand the different types of financial statements and the extent to which they are subject to an independent review.

Company-prepared annual statements

Company-prepared annual statements are usually prepared without the involvement of a professional accountant. Often, they are prepared on a cash basis and not adjusted for items such as accounts receivable, accounts payable or actual inventory levels. Therefore, these statements generally should not be relied on without the involvement of an accounting professional.

Company-prepared interim statements

Company-prepared interim statements are usually prepared by the company to set out interim results between annual statements. The same limitations apply as noted above.

Notice to Reader

In “Notice to Reader” statements, which are also called “compilation engagements,” the accountant typically takes information provided by the company and compiles it, making few, if any, adjustments. The accountant may not be independent of the company. The quality and accuracy of the statements depends on the quality of the information provided by the company. The accountant provides no assurance on the reasonability of the statements.

Review engagement

The review engagement report attached to the financial statements provides negative assurance. The accountant, who is independent of the company, has performed limited procedures to assess whether the financial statements are plausible. This gives the reader only moderate assurance that the statements are correct.

Audit report

In the audit report, the auditor, who is independent of the company, provides positive assurance through his or her opinion. The auditor opines that the financial statements are reasonable and not materially misstated and that they are presented in accordance with generally accepted accounting principles.

Condensed Child Support Guideline Tables

These tables are a condensed version of the current federal child support tables, which are part of the amended Federal Child Support Guidelines that came into force on May 1, 2006. We are grateful to the federal Department of Justice for their cooperation.

Instructions and examples

After the tables for each province and territory, instructions and an example are provided, along with space for calculations.

Each row in the table corresponds to an actual annual income level as defined by the Guidelines (page 6 of this booklet) and each column to a specified number of children.

The amount of child support is expressed in monthly amounts, rounded to the nearest dollar. Percentages used for determining child support amounts in excess of the stated amounts are given to two decimal places, as provided for in the official child support tables.

Official tables and other resources

The tables have been condensed to approximately one-third their original size by including only rows for which a percentage figure changes in at least one column. Rows for \$100,000 and \$150,000+ have been included in all cases.

The Department of Justice emphasizes that the only official versions of the Child Support Guidelines are those published in the *Canada Gazette*. To obtain child support tables published by the Department of Justice, call 1 888 373 2222 and refer to Federal Child Support Guidelines, SOR/2007-59, Schedule I, or visit: www.justice.gc.ca/eng/pi/fcy-fea/lib-bib/legis/fcsg-lfpae/index.html.

Province/Territory	Page
Alberta	G1
British Columbia	G2
Manitoba.....	G3
New Brunswick	G4
Newfoundland and Labrador	G5
Northwest Territories	G6
Nova Scotia	G7
Nunavut	G8
Ontario	G9
Prince Edward Island.....	G10
Quebec.....	G11
Saskatchewan	G12
Yukon.....	G13

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	1.06	\$0	1.75	\$0	1.88	\$0	2.01	\$0	2.01	\$0	2.01
\$9,000	\$11	2.11	\$17	4.34	\$19	4.68	\$20	5.01	\$20	5.01	\$20	5.01
\$13,000	\$95	"	\$191	4.26	\$206	4.59	\$221	4.92	\$221	4.92	\$221	4.92
\$14,000	\$116	"	\$234	2.76	\$252	4.56	\$270	4.89	\$270	4.89	\$270	4.89
\$15,000	\$137	1.97	\$261	0.97	\$297	4.14	\$319	4.43	\$319	4.43	\$319	4.43
\$16,000	\$157	0.63	\$271	1.20	\$339	4.02	\$363	4.30	\$363	4.30	\$363	4.30
\$17,000	\$163	"	\$283	"	\$379	1.65	\$406	"	\$406	"	\$406	"
\$19,000	\$176	"	\$307	"	\$412	"	\$492	2.60	\$492	"	\$492	"
\$20,000	\$182	"	\$319	"	\$429	"	\$518	2.03	\$535	"	\$535	"
\$22,000	\$195	"	\$343	"	\$462	"	\$559	"	\$621	4.16	\$621	"
\$23,000	\$201	"	\$355	"	\$478	"	\$579	"	\$663	2.34	\$664	"
\$27,000	\$227	"	\$403	"	\$544	"	\$660	"	\$756	"	\$836	2.72
\$28,000	\$233	"	\$415	"	\$561	"	\$680	"	\$780	"	\$864	2.60
\$29,000	\$239	0.59	\$427	1.13	\$577	1.57	\$700	1.92	\$803	2.22	\$890	2.47
\$30,000	\$245	0.69	\$439	1.20	\$593	1.61	\$720	1.95	\$825	2.23	\$914	"
\$31,000	\$252	0.89	\$451	1.38	\$609	1.77	\$739	2.10	\$847	2.37	\$939	2.59
\$35,000	\$288	0.81	\$506	1.25	\$680	1.61	\$823	1.90	\$942	2.15	\$1,043	2.36
\$36,000	\$296	0.85	\$518	1.33	\$696	1.71	\$842	2.02	\$964	2.28	\$1,066	2.50
\$37,000	\$304	0.87	\$532	1.36	\$713	1.75	\$862	2.06	\$986	2.33	\$1,091	2.55
\$39,000	\$322	0.89	\$559	1.39	\$748	1.79	\$904	2.11	\$1,033	2.38	\$1,142	2.61
\$40,000	\$331	0.92	\$573	1.43	\$766	1.84	\$925	2.17	\$1,057	2.45	\$1,168	2.69
\$41,000	\$340	0.94	\$587	1.47	\$785	1.89	\$946	2.23	\$1,081	2.52	\$1,195	2.76
\$70,000	\$614	0.89	\$1,013	1.38	\$1,332	1.78	\$1,594	2.10	\$1,812	2.37	\$1,996	2.60
\$100,000	\$880	"	\$1,428	"	\$1,866	"	\$2,224	"	\$2,523	"	\$2,775	"
\$113,000	\$996	0.88	\$1,608	1.37	\$2,097	1.76	\$2,497	2.08	\$2,831	2.35	\$3,113	2.57
\$114,000	\$1,005	0.85	\$1,621	1.32	\$2,114	1.69	\$2,518	2.00	\$2,854	2.26	\$3,139	2.48
\$150,000+	\$1,310	"	\$2,096	"	\$2,724	"	\$3,239	"	\$3,668	"	\$4,030	"

Alberta

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A . b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A .	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$304 0.87% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	$200 \times 0.87\% =$ \$2			
Step 6	Add the result to the dollar amount from Step 4.	$304 + 2 =$ \$306			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.96	\$0	2.14	\$0	2.31	\$0	2.47	\$0	2.47	\$0	2.47
\$9,000	\$10	1.92	\$21	4.04	\$23	4.35	\$25	4.66	\$25	4.66	\$25	4.66
\$13,000	\$87	"	\$183	3.96	\$197	4.26	\$211	4.57	\$211	4.57	\$211	4.57
\$14,000	\$106	"	\$223	2.27	\$240	4.23	\$257	4.53	\$257	4.53	\$257	4.53
\$15,000	\$125	1.70	\$245	1.01	\$282	4.12	\$302	4.41	\$302	4.41	\$302	4.41
\$16,000	\$142	0.82	\$255	1.38	\$323	"	\$346	"	\$346	"	\$346	"
\$17,000	\$150	0.98	\$269	1.52	\$364	1.96	\$390	"	\$390	"	\$390	"
\$18,000	\$160	0.99	\$284	1.53	\$384	1.97	\$434	4.44	\$434	4.44	\$434	4.44
\$19,000	\$170	1.01	\$300	1.57	\$404	2.02	\$479	3.36	\$479	4.53	\$479	4.53
\$20,000	\$180	"	\$315	"	\$424	"	\$512	2.38	\$524	"	\$524	"
\$23,000	\$210	"	\$362	"	\$484	"	\$584	"	\$660	3.36	\$660	"
\$24,000	\$220	"	\$378	"	\$504	"	\$608	"	\$694	2.69	\$706	"
\$27,000	\$251	"	\$425	"	\$565	"	\$679	"	\$774	"	\$842	4.29
\$28,000	\$261	"	\$441	"	\$585	"	\$703	"	\$801	"	\$884	2.95
\$29,000	\$271	0.96	\$457	1.50	\$605	1.93	\$727	2.28	\$828	2.57	\$914	2.82
\$30,000	\$280	0.94	\$472	1.46	\$624	1.88	\$750	2.22	\$854	2.50	\$942	2.74
\$32,000	\$299	0.92	\$501	1.42	\$662	1.83	\$794	2.16	\$904	2.44	\$997	2.68
\$33,000	\$308	0.90	\$515	1.39	\$680	1.79	\$816	2.12	\$928	2.39	\$1,024	2.62
\$35,000	\$326	0.81	\$543	1.27	\$716	1.63	\$858	1.92	\$976	2.17	\$1,076	2.38
\$36,000	\$334	0.86	\$555	1.34	\$732	1.72	\$877	2.04	\$998	2.30	\$1,100	2.52
\$37,000	\$343	0.88	\$569	1.37	\$750	1.76	\$897	2.08	\$1,021	2.35	\$1,125	2.58
\$39,000	\$361	0.90	\$596	1.40	\$785	1.81	\$939	2.13	\$1,068	2.41	\$1,176	2.64
\$40,000	\$370	0.93	\$610	1.45	\$803	1.86	\$960	2.20	\$1,092	2.48	\$1,203	2.72
\$41,000	\$379	0.96	\$625	1.49	\$821	1.91	\$982	2.26	\$1,117	2.55	\$1,230	2.80
\$64,000	\$599	0.95	\$967	1.48	\$1,261	"	\$1,502	"	\$1,703	2.54	\$1,873	2.79
\$65,000	\$608	0.92	\$982	1.43	\$1,280	1.84	\$1,525	2.18	\$1,728	2.46	\$1,901	2.69
\$70,000	\$654	0.87	\$1,053	1.35	\$1,373	1.73	\$1,634	2.05	\$1,851	2.31	\$2,035	2.53
\$74,000	\$689	0.85	\$1,107	1.33	\$1,442	1.71	\$1,715	2.02	\$1,944	2.27	\$2,137	2.49
\$75,000	\$698	0.84	\$1,120	1.30	\$1,459	1.68	\$1,736	1.98	\$1,966	2.23	\$2,162	2.45
\$88,000	\$806	"	\$1,290	"	\$1,677	1.67	\$1,993	"	\$2,257	"	\$2,480	"
\$89,000	\$815	"	\$1,303	"	\$1,693	1.68	\$2,013	"	\$2,279	"	\$2,504	"
\$90,000	\$823	0.83	\$1,316	1.29	\$1,710	1.66	\$2,033	1.97	\$2,301	2.22	\$2,529	2.43
\$91,000	\$831	0.82	\$1,329	1.28	\$1,727	1.65	\$2,052	1.95	\$2,323	2.20	\$2,553	2.41
\$100,000	\$906	"	\$1,444	"	\$1,875	"	\$2,227	"	\$2,521	"	\$2,770	"
\$113,000	\$1,013	"	\$1,611	1.27	\$2,089	1.63	\$2,480	1.93	\$2,807	2.17	\$3,083	2.38
\$114,000	\$1,021	0.78	\$1,623	1.22	\$2,105	1.56	\$2,500	1.85	\$2,828	2.09	\$3,107	2.29
\$150,000+	\$1,302	"	\$2,061	"	\$2,668	"	\$3,165	"	\$3,579	"	\$3,929	"

British Columbia

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A . b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A .	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$343 0.88% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.88% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$343 + \$2 = \$345			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.93	\$0	2.29	\$0	2.46	\$0	2.64	\$0	2.64	\$0	2.64
\$9,000	\$9	1.55	\$23	3.88	\$25	4.17	\$26	4.47	\$26	4.47	\$26	4.47
\$10,000	\$25	"	\$62	3.69	\$66	3.97	\$71	4.25	\$71	4.25	\$71	4.25
\$13,000	\$72	"	\$172	3.61	\$185	3.88	\$199	4.16	\$199	4.16	\$199	4.16
\$14,000	\$87	"	\$208	1.41	\$224	3.85	\$240	4.13	\$240	4.13	\$240	4.13
\$15,000	\$103	"	\$222	0.75	\$263	"	\$282	"	\$282	"	\$282	"
\$16,000	\$118	0.53	\$230	1.08	\$301	3.32	\$323	"	\$323	"	\$323	"
\$17,000	\$123	0.66	\$241	"	\$334	1.52	\$364	"	\$364	"	\$364	"
\$18,000	\$130	0.92	\$252	"	\$350	"	\$405	"	\$405	"	\$405	"
\$19,000	\$139	0.97	\$262	1.14	\$365	1.58	\$447	2.17	\$447	4.19	\$447	4.19
\$20,000	\$149	"	\$274	1.35	\$381	"	\$468	1.94	\$489	"	\$489	"
\$21,000	\$158	"	\$287	1.48	\$397	"	\$488	"	\$530	"	\$530	"
\$22,000	\$168	0.99	\$302	1.51	\$412	1.61	\$507	1.97	\$572	3.68	\$572	4.22
\$23,000	\$178	1.01	\$317	1.53	\$428	1.93	\$527	2.00	\$609	2.31	\$615	4.25
\$24,000	\$188	"	\$332	"	\$448	1.95	\$547	"	\$632	"	\$657	"
\$25,000	\$198	"	\$348	"	\$467	"	\$567	2.07	\$655	"	\$700	"
\$26,000	\$208	"	\$363	"	\$487	"	\$588	2.28	\$678	"	\$742	3.92
\$27,000	\$219	"	\$378	"	\$506	"	\$611	"	\$701	"	\$781	2.57
\$28,000	\$229	"	\$394	"	\$526	"	\$633	"	\$725	2.45	\$807	"
\$29,000	\$239	0.97	\$409	1.46	\$545	1.86	\$656	2.18	\$749	"	\$833	2.44
\$30,000	\$249	0.93	\$424	1.39	\$564	1.77	\$678	2.07	\$774	2.33	\$857	2.28
\$31,000	\$258	0.90	\$438	1.36	\$581	1.72	\$699	2.02	\$797	2.27	\$880	2.47
\$32,000	\$267	"	\$451	"	\$598	"	\$719	"	\$819	"	\$905	2.48
\$35,000	\$294	0.82	\$492	1.23	\$650	1.56	\$780	1.83	\$887	2.05	\$979	2.24
\$36,000	\$302	0.87	\$504	1.30	\$666	1.65	\$798	1.94	\$908	2.18	\$1,001	2.38
\$37,000	\$311	0.89	\$517	1.33	\$682	1.69	\$817	1.99	\$930	2.23	\$1,025	2.44
\$38,000	\$320	0.85	\$530	"	\$699	"	\$837	"	\$952	"	\$1,049	"
\$39,000	\$328	0.87	\$544	1.37	\$716	1.73	\$857	2.03	\$974	2.28	\$1,074	2.49
\$40,000	\$337	0.90	\$558	1.39	\$733	1.78	\$877	2.09	\$997	2.35	\$1,099	2.57
\$41,000	\$346	0.92	\$571	1.41	\$751	1.83	\$898	2.15	\$1,021	2.42	\$1,124	2.64
\$43,000	\$364	"	\$600	"	\$788	1.81	\$941	"	\$1,069	"	\$1,177	"
\$45,000	\$383	0.89	\$628	"	\$824	"	\$984	2.14	\$1,117	"	\$1,230	"
\$46,000	\$392	"	\$642	"	\$842	"	\$1,006	2.13	\$1,141	"	\$1,256	"
\$48,000	\$410	"	\$670	"	\$878	"	\$1,048	"	\$1,190	2.39	\$1,309	"
\$50,000	\$427	"	\$699	"	\$914	"	\$1,091	"	\$1,238	"	\$1,362	2.63
\$51,000	\$436	"	\$713	"	\$932	"	\$1,112	"	\$1,262	"	\$1,388	2.62
\$65,000	\$561	0.84	\$911	1.34	\$1,185	1.71	\$1,410	2.01	\$1,597	2.27	\$1,755	2.48
\$70,000	\$603	0.79	\$978	1.25	\$1,271	1.60	\$1,510	1.88	\$1,710	2.12	\$1,879	2.32
\$75,000	\$642	"	\$1,040	1.22	\$1,351	"	\$1,604	"	\$1,816	"	\$1,995	"

\$100,000	\$839	"	\$1,346	"	\$1,751	"	\$2,075	"	\$2,346	"	\$2,575	"
\$105,000	\$878	"	\$1,407	"	\$1,831	1.57	\$2,169	"	\$2,452	"	\$2,691	"
\$113,000	\$941	0.78	\$1,505	1.21	\$1,956	1.56	\$2,320	1.86	\$2,621	2.10	\$2,876	2.30
\$114,000	\$949	0.74	\$1,517	1.16	\$1,972	1.49	\$2,339	1.78	\$2,642	2.01	\$2,899	2.20
\$135,000	\$1,105	"	\$1,760	"	\$2,285	"	\$2,714	1.76	\$3,064	"	\$3,361	"
\$150,000+	\$1,217	"	\$1,934	"	\$2,508	"	\$2,978	"	\$3,365	"	\$3,690	"

Manitoba

Monthly child support amount worksheet		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$311 0.89% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.89% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$311 + \$2 = \$313			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.93	\$0	1.75	\$0	1.88	\$0	2.01	\$0	2.01	\$0	2.01
\$9,000	\$9	1.87	\$17	4.34	\$19	4.68	\$20	5.01	\$20	5.01	\$20	5.01
\$12,000	\$65	"	\$148	4.33	\$159	4.66	\$170	5.00	\$170	5.00	\$170	5.00
\$13,000	\$84	"	\$191	3.50	\$206	3.77	\$220	4.04	\$220	4.04	\$220	4.04
\$14,000	\$103	"	\$226	2.05	\$243	3.74	\$261	4.01	\$261	4.01	\$261	4.01
\$15,000	\$121	"	\$247	0.62	\$281	"	\$301	"	\$301	"	\$301	"
\$16,000	\$140	0.40	\$253	0.95	\$318	"	\$341	"	\$341	"	\$341	"
\$17,000	\$144	"	\$262	"	\$356	1.50	\$381	"	\$381	"	\$381	"
\$18,000	\$148	"	\$272	"	\$371	1.39	\$421	"	\$421	"	\$421	"
\$19,000	\$152	"	\$281	"	\$385	"	\$461	2.55	\$461	"	\$461	"
\$20,000	\$156	0.49	\$291	1.03	\$399	1.46	\$487	1.82	\$502	"	\$502	"
\$21,000	\$161	0.96	\$301	1.47	\$413	1.87	\$505	2.19	\$542	4.10	\$542	4.10
\$22,000	\$171	1.13	\$316	1.65	\$432	2.06	\$527	2.40	\$583	4.32	\$583	4.32
\$23,000	\$182	"	\$332	"	\$453	"	\$551	"	\$626	3.38	\$626	"
\$24,000	\$193	"	\$349	"	\$473	"	\$575	"	\$660	2.68	\$669	"
\$28,000	\$239	"	\$415	"	\$556	"	\$671	"	\$767	"	\$842	3.51
\$29,000	\$250	1.09	\$431	1.58	\$576	1.97	\$695	2.29	\$794	2.56	\$877	2.79
\$30,000	\$261	1.05	\$447	1.53	\$596	1.91	\$718	2.22	\$819	2.48	\$905	2.70
\$31,000	\$272	0.89	\$462	1.39	\$615	1.78	\$740	2.11	\$844	2.38	\$932	2.61
\$32,000	\$280	0.83	\$476	1.30	\$633	1.67	\$761	1.97	\$868	2.22	\$958	2.44
\$33,000	\$289	0.82	\$489	1.28	\$650	1.64	\$781	1.94	\$890	2.19	\$982	2.40
\$35,000	\$305	0.74	\$515	1.15	\$682	1.48	\$819	1.75	\$934	1.97	\$1,030	2.16
\$36,000	\$313	0.79	\$526	1.22	\$697	1.57	\$837	1.86	\$953	2.10	\$1,052	2.30
\$37,000	\$320	0.81	\$538	1.25	\$713	1.61	\$855	1.91	\$974	2.15	\$1,075	2.36
\$39,000	\$337	0.83	\$563	1.29	\$745	1.65	\$894	1.95	\$1,017	2.20	\$1,122	2.42
\$40,000	\$345	0.85	\$576	1.33	\$762	1.70	\$913	2.01	\$1,039	2.27	\$1,146	2.49
\$41,000	\$353	0.88	\$590	1.37	\$779	1.76	\$933	2.07	\$1,062	2.34	\$1,171	2.57
\$42,000	\$362	"	\$603	"	\$796	"	\$954	"	\$1,086	"	\$1,197	2.56
\$43,000	\$371	"	\$617	1.36	\$814	"	\$975	"	\$1,109	"	\$1,222	2.57
\$44,000	\$380	"	\$631	1.37	\$831	"	\$995	"	\$1,132	"	\$1,248	"
\$45,000	\$388	"	\$644	"	\$849	1.75	\$1,016	"	\$1,156	"	\$1,274	2.56
\$46,000	\$397	"	\$658	"	\$866	1.76	\$1,037	"	\$1,179	"	\$1,299	2.57
\$47,000	\$406	"	\$672	"	\$884	"	\$1,058	"	\$1,203	"	\$1,325	2.56
\$49,000	\$424	"	\$699	1.36	\$919	"	\$1,099	"	\$1,249	"	\$1,376	2.57
\$50,000	\$432	"	\$712	1.37	\$937	"	\$1,120	"	\$1,273	"	\$1,402	"
\$51,000	\$441	"	\$726	"	\$954	"	\$1,141	"	\$1,296	"	\$1,428	2.56
\$53,000	\$459	"	\$753	1.36	\$989	"	\$1,182	"	\$1,343	"	\$1,479	2.57
\$54,000	\$467	"	\$767	1.37	\$1,007	1.75	\$1,203	"	\$1,366	"	\$1,505	2.56
\$55,000	\$476	"	\$781	"	\$1,024	1.76	\$1,224	"	\$1,390	"	\$1,530	2.57

\$56,000	\$485	"	\$794	"	\$1,042	"	\$1,244	"	\$1,413	"	\$1,556	2.56
\$57,000	\$494	"	\$808	"	\$1,059	1.75	\$1,265	"	\$1,437	"	\$1,582	"
\$58,000	\$503	"	\$822	1.36	\$1,077	1.76	\$1,286	"	\$1,460	"	\$1,607	2.57
\$59,000	\$511	"	\$835	1.37	\$1,095	1.75	\$1,307	"	\$1,483	"	\$1,633	2.56
\$60,000	\$520	"	\$849	"	\$1,112	1.76	\$1,327	"	\$1,507	"	\$1,659	2.57
\$62,000	\$538	"	\$876	"	\$1,147	1.75	\$1,369	"	\$1,554	"	\$1,710	"
\$63,000	\$546	"	\$890	"	\$1,165	1.76	\$1,390	"	\$1,577	"	\$1,735	2.56
\$64,000	\$555	0.86	\$904	1.34	\$1,182	1.72	\$1,410	2.04	\$1,600	2.30	\$1,761	2.52
\$65,000	\$564	0.85	\$917	1.33	\$1,200	1.71	\$1,431	2.02	\$1,623	2.28	\$1,786	2.50
\$70,000	\$606	0.80	\$983	1.24	\$1,285	1.60	\$1,532	1.89	\$1,737	2.13	\$1,911	2.33
\$100,000	\$846	"	\$1,356	"	\$1,764	"	\$2,098	"	\$2,376	"	\$2,611	"
\$104,000	\$878	0.79	\$1,406	1.23	\$1,828	1.58	\$2,173	1.87	\$2,461	2.11	\$2,705	2.32
\$105,000	\$886	0.78	\$1,418	1.21	\$1,844	1.56	\$2,192	1.84	\$2,482	2.08	\$2,728	2.28
\$113,000	\$948	0.77	\$1,515	1.20	\$1,968	1.54	\$2,339	1.82	\$2,649	2.06	\$2,910	2.26
\$114,000	\$956	0.74	\$1,527	1.15	\$1,984	1.48	\$2,358	1.75	\$2,669	1.97	\$2,933	2.16
\$150,000+	\$1,222	"	\$1,940	"	\$2,515	"	\$2,986	"	\$3,378	"	\$3,710	"

New Brunswick

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A. b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A.	B = \$37,000 ((\$37,000 is not listed in the Income column))			
Step 3	Calculate B – A.	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B.	\$320 0.81% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.81% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$320 + \$2 = \$322			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.81	\$0	1.31	\$0	1.41	\$0	1.51	\$0	1.51	\$0	1.51
\$9,000	\$8	2.03	\$13	3.81	\$14	4.10	\$15	4.40	\$15	4.40	\$15	4.40
\$13,000	\$89	"	\$166	3.73	\$178	4.02	\$191	4.30	\$191	4.30	\$191	4.30
\$14,000	\$110	1.23	\$203	2.43	\$218	3.99	\$234	4.27	\$234	4.27	\$234	4.27
\$15,000	\$122	0.52	\$227	1.05	\$258	3.75	\$277	4.02	\$277	4.02	\$277	4.02
\$16,000	\$127	0.95	\$238	1.48	\$296	3.99	\$317	4.27	\$317	4.27	\$317	4.27
\$17,000	\$137	"	\$252	"	\$336	2.85	\$360	"	\$360	"	\$360	"
\$18,000	\$146	"	\$267	"	\$364	1.90	\$402	"	\$402	"	\$402	"
\$20,000	\$165	"	\$297	"	\$402	"	\$488	2.30	\$488	"	\$488	"
\$21,000	\$175	"	\$312	"	\$421	"	\$511	2.24	\$531	"	\$531	"
\$24,000	\$203	"	\$356	"	\$478	"	\$578	"	\$659	2.81	\$659	"
\$25,000	\$213	"	\$371	"	\$497	"	\$600	"	\$687	2.53	\$701	"
\$28,000	\$241	"	\$415	"	\$554	"	\$668	"	\$763	"	\$829	4.12
\$29,000	\$250	0.87	\$430	1.36	\$573	1.75	\$690	2.06	\$788	2.33	\$871	2.55
\$30,000	\$259	0.80	\$443	1.25	\$590	1.60	\$711	1.90	\$811	2.14	\$896	2.34
\$35,000	\$299	0.72	\$506	1.12	\$671	1.44	\$806	1.70	\$918	1.92	\$1,013	2.11
\$36,000	\$307	0.77	\$517	1.20	\$685	1.54	\$823	1.82	\$937	2.05	\$1,034	2.25
\$37,000	\$314	0.79	\$529	1.23	\$700	1.58	\$841	1.86	\$958	2.10	\$1,057	2.30
\$39,000	\$330	0.81	\$553	1.26	\$732	1.62	\$878	1.91	\$1,000	2.16	\$1,103	2.36
\$40,000	\$338	0.83	\$566	1.30	\$748	1.67	\$897	1.97	\$1,022	2.22	\$1,127	2.44
\$41,000	\$346	0.86	\$579	1.34	\$765	1.72	\$917	2.03	\$1,044	2.29	\$1,151	2.51
\$59,000	\$501	0.84	\$819	1.30	\$1,074	1.68	\$1,282	1.98	\$1,456	2.24	\$1,603	2.45
\$60,000	\$509	0.77	\$832	1.23	\$1,091	1.59	\$1,302	1.89	\$1,478	2.14	\$1,627	2.35
\$61,000	\$517	0.75	\$845	1.21	\$1,107	1.58	\$1,321	1.87	\$1,500	2.12	\$1,651	2.33
\$63,000	\$532	0.77	\$869	1.22	\$1,138	1.59	\$1,359	1.89	\$1,542	2.13	\$1,698	2.34
\$64,000	\$540	0.81	\$881	1.26	\$1,154	1.62	\$1,377	1.92	\$1,564	2.16	\$1,721	2.37
\$70,000	\$588	0.75	\$957	1.17	\$1,251	1.51	\$1,492	1.78	\$1,693	2.01	\$1,863	2.21
\$100,000	\$815	"	\$1,309	"	\$1,704	"	\$2,028	"	\$2,297	"	\$2,525	"
\$113,000	\$913	"	\$1,462	1.16	\$1,901	1.49	\$2,260	1.77	\$2,559	1.99	\$2,812	2.18
\$114,000	\$921	0.71	\$1,473	1.11	\$1,916	1.43	\$2,277	1.69	\$2,579	1.90	\$2,834	2.09
\$150,000+	\$1,177	"	\$1,873	"	\$2,429	"	\$2,884	"	\$3,264	"	\$3,585	"

Newfoundland and Labrador

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	<p>B = \$37,000 (\$37,200 is not listed in the Income column)</p>			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$314 0.79% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.79% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$314 + \$2 = \$316			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	1.40	\$0	3.10	\$0	3.34	\$0	3.58	\$0	3.58	\$0	3.58
\$9,000	\$14	2.00	\$31	4.34	\$33	4.68	\$36	5.01	\$36	5.01	\$36	5.01
\$12,000	\$74	"	\$161	4.01	\$174	4.32	\$186	4.63	\$186	4.63	\$186	4.63
\$13,000	\$94	"	\$201	3.90	\$217	4.20	\$232	4.50	\$232	4.50	\$232	4.50
\$14,000	\$114	"	\$240	1.62	\$259	4.17	\$277	4.47	\$277	4.47	\$277	4.47
\$15,000	\$134	1.75	\$257	1.00	\$301	"	\$322	"	\$322	"	\$322	"
\$16,000	\$151	0.77	\$267	1.35	\$342	3.46	\$367	4.50	\$367	4.50	\$367	4.50
\$17,000	\$159	0.78	\$280	1.36	\$377	1.83	\$412	4.55	\$412	4.55	\$412	4.55
\$18,000	\$167	"	\$294	"	\$395	"	\$457	4.34	\$457	"	\$457	"
\$19,000	\$174	"	\$307	"	\$414	"	\$501	2.22	\$503	"	\$503	"
\$22,000	\$198	"	\$348	"	\$469	"	\$567	"	\$639	3.56	\$639	"
\$23,000	\$206	"	\$362	"	\$487	"	\$589	"	\$675	2.54	\$684	"
\$24,000	\$213	0.93	\$376	1.50	\$505	1.96	\$611	2.33	\$700	2.64	\$730	"
\$25,000	\$223	1.01	\$391	1.57	\$525	2.02	\$635	2.39	\$726	2.69	\$775	"
\$26,000	\$233	"	\$406	"	\$545	"	\$659	"	\$753	"	\$821	4.21
\$27,000	\$243	"	\$422	"	\$565	"	\$682	"	\$780	"	\$863	2.95
\$29,000	\$263	0.97	\$453	1.50	\$606	1.93	\$730	2.28	\$834	2.58	\$922	2.82
\$30,000	\$273	0.94	\$468	1.46	\$625	1.88	\$753	2.22	\$860	2.51	\$950	2.75
\$33,000	\$301	0.91	\$512	1.42	\$681	1.82	\$820	2.16	\$935	2.43	\$1,033	2.67
\$34,000	\$310	0.90	\$526	1.40	\$700	1.81	\$841	2.13	\$959	2.41	\$1,059	2.64
\$35,000	\$319	0.82	\$541	1.28	\$718	1.64	\$863	1.94	\$983	2.19	\$1,086	2.40
\$36,000	\$327	0.87	\$553	1.35	\$734	1.74	\$882	2.06	\$1,005	2.32	\$1,110	2.54
\$37,000	\$336	0.89	\$567	1.38	\$752	1.78	\$903	2.10	\$1,029	2.37	\$1,135	2.60
\$39,000	\$354	0.91	\$595	1.42	\$787	1.82	\$945	2.15	\$1,076	2.43	\$1,187	2.66
\$40,000	\$363	0.94	\$609	1.46	\$805	1.87	\$966	2.21	\$1,100	2.50	\$1,214	2.74
\$41,000	\$372	0.96	\$623	1.50	\$824	1.93	\$988	2.28	\$1,125	2.57	\$1,241	2.82
\$48,000	\$440	"	\$728	1.49	\$959	1.92	\$1,148	2.27	\$1,305	2.56	\$1,438	2.81
\$66,000	\$612	0.93	\$997	1.45	\$1,304	1.86	\$1,556	2.20	\$1,766	2.49	\$1,943	2.72
\$67,000	\$622	0.92	\$1,011	1.43	\$1,323	1.83	\$1,578	2.17	\$1,791	2.45	\$1,970	2.68
\$70,000	\$649	0.86	\$1,054	1.34	\$1,378	1.72	\$1,643	2.04	\$1,864	2.30	\$2,051	2.52
\$100,000	\$908	"	\$1,456	"	\$1,895	"	\$2,254	"	\$2,553	"	\$2,807	"
\$108,000	\$977	0.84	\$1,564	1.31	\$2,033	1.68	\$2,417	1.99	\$2,737	2.25	\$3,008	2.46
\$109,000	\$985	"	\$1,577	"	\$2,050	"	\$2,437	1.98	\$2,760	2.24	\$3,033	2.45
\$113,000	\$1,019	0.83	\$1,629	1.29	\$2,117	1.66	\$2,516	1.97	\$2,849	2.22	\$3,131	2.43
\$114,000	\$1,027	0.80	\$1,642	1.24	\$2,134	1.60	\$2,536	1.89	\$2,871	2.13	\$3,155	2.33
\$150,000+	\$1,314	"	\$2,089	"	\$2,708	"	\$3,215	"	\$3,637	"	\$3,995	"

Northwest Territories

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$336 0.89% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	$200 \times 0.89\% =$ \$2			
Step 6	Add the result to the dollar amount from Step 4.	$336 + 2 =$ \$338			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.93	\$0	1.75	\$0	1.88	\$0	2.01	\$0	2.01	\$0	2.01
\$9,000	\$9	1.86	\$17	4.34	\$19	4.68	\$20	5.01	\$20	5.01	\$20	5.01
\$11,000	\$46	"	\$104	4.01	\$112	4.32	\$120	4.63	\$120	4.63	\$120	4.63
\$12,000	\$65	"	\$144	3.90	\$156	4.20	\$167	4.50	\$167	4.50	\$167	4.50
\$13,000	\$84	"	\$183	3.82	\$198	4.11	\$212	4.41	\$212	4.41	\$212	4.41
\$14,000	\$102	"	\$222	2.37	\$239	4.08	\$256	4.37	\$256	4.37	\$256	4.37
\$15,000	\$121	"	\$245	0.66	\$280	3.79	\$299	4.06	\$299	4.06	\$299	4.06
\$16,000	\$139	0.45	\$252	1.00	\$317	"	\$340	"	\$340	"	\$340	"
\$17,000	\$144	"	\$262	"	\$355	1.55	\$381	"	\$381	"	\$381	"
\$18,000	\$148	"	\$272	"	\$371	1.44	\$421	"	\$421	"	\$421	"
\$19,000	\$153	0.88	\$282	"	\$385	"	\$462	2.59	\$462	"	\$462	"
\$20,000	\$161	0.90	\$292	1.28	\$400	"	\$488	1.80	\$503	"	\$503	"
\$21,000	\$170	1.15	\$305	1.67	\$414	1.88	\$506	2.09	\$543	4.37	\$543	4.37
\$22,000	\$182	"	\$321	"	\$433	2.08	\$527	2.16	\$587	4.35	\$587	"
\$23,000	\$193	"	\$338	"	\$454	"	\$548	2.42	\$630	2.40	\$631	"
\$24,000	\$205	"	\$355	"	\$475	"	\$573	"	\$655	2.69	\$674	"
\$25,000	\$216	"	\$371	"	\$495	"	\$597	"	\$681	2.71	\$718	"
\$27,000	\$239	0.97	\$405	"	\$537	"	\$645	"	\$736	"	\$806	3.58
\$28,000	\$249	"	\$421	"	\$558	"	\$670	"	\$763	"	\$841	2.95
\$29,000	\$259	0.89	\$438	1.54	\$579	1.93	\$694	2.24	\$790	2.50	\$871	2.72
\$30,000	\$268	0.82	\$453	1.32	\$598	1.77	\$716	2.06	\$815	2.29	\$898	2.50
\$31,000	\$276	"	\$467	1.27	\$616	"	\$737	"	\$838	"	\$923	"
\$33,000	\$292	"	\$492	"	\$651	1.72	\$778	"	\$884	"	\$973	"
\$34,000	\$300	"	\$505	"	\$668	1.63	\$799	"	\$907	"	\$998	"
\$35,000	\$308	0.74	\$517	1.14	\$685	1.47	\$819	1.87	\$929	2.08	\$1,023	2.26
\$36,000	\$316	0.78	\$529	1.22	\$699	1.57	\$838	1.97	\$950	2.21	\$1,045	2.40
\$37,000	\$324	0.80	\$541	1.25	\$715	1.61	\$857	1.90	\$972	2.26	\$1,069	2.45
\$39,000	\$340	0.82	\$566	1.28	\$747	1.65	\$895	1.95	\$1,017	2.31	\$1,119	2.52
\$40,000	\$348	0.85	\$579	1.32	\$764	1.70	\$915	2.01	\$1,041	2.29	\$1,144	2.59
\$41,000	\$356	0.88	\$592	1.36	\$781	1.75	\$935	2.07	\$1,064	2.34	\$1,170	2.67
\$43,000	\$374	"	\$619	"	\$816	"	\$976	"	\$1,110	"	\$1,223	2.61
\$44,000	\$383	"	\$633	"	\$833	"	\$997	"	\$1,134	"	\$1,249	2.56
\$59,000	\$514	0.86	\$837	1.33	\$1,096	1.71	\$1,308	2.02	\$1,484	2.28	\$1,633	2.50
\$60,000	\$523	0.85	\$851	"	\$1,113	1.70	\$1,328	2.01	\$1,507	2.27	\$1,658	2.49
\$70,000	\$608	0.80	\$983	1.24	\$1,283	1.59	\$1,529	1.88	\$1,734	2.12	\$1,907	2.33
\$82,000	\$703	0.73	\$1,132	1.17	\$1,475	1.52	\$1,755	1.81	\$1,989	2.04	\$2,186	2.25
\$83,000	\$711	0.72	\$1,143	1.15	\$1,490	1.50	\$1,773	1.79	\$2,009	2.02	\$2,209	2.22
\$85,000	\$725	0.75	\$1,166	1.18	\$1,520	1.53	\$1,809	1.81	\$2,050	2.04	\$2,253	2.24
\$86,000	\$732	0.77	\$1,178	1.20	\$1,535	1.55	\$1,827	1.83	\$2,070	2.06	\$2,276	2.26

\$94,000	\$794	"	\$1,274	"	\$1,658	"	\$1,973	"	\$2,235	"	\$2,456	2.22
\$100,000	\$840	"	\$1,345	"	\$1,750	"	\$2,081	"	\$2,356	"	\$2,590	"
\$113,000	\$939	0.75	\$1,499	1.17	\$1,947	1.50	\$2,314	1.78	\$2,620	2.01	\$2,879	2.20
\$114,000	\$946	0.72	\$1,511	1.12	\$1,962	1.44	\$2,332	1.70	\$2,640	1.92	\$2,900	2.10
\$150,000+	\$1,205	"	\$1,913	"	\$2,480	"	\$2,944	"	\$3,330	"	\$3,657	"

Nova Scotia

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$324 0.80% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.80% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$324 + \$2 = \$326			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	1.44	\$0	2.72	\$0	2.93	\$0	3.14	\$0	3.14	\$0	3.14
\$9,000	\$14	2.05	\$27	4.45	\$29	4.79	\$31	5.14	\$31	5.14	\$31	5.14
\$11,000	\$55	"	\$116	4.27	\$125	4.60	\$134	4.92	\$134	4.92	\$134	4.92
\$12,000	\$76	"	\$159	4.22	\$171	4.55	\$183	4.87	\$183	4.87	\$183	4.87
\$13,000	\$96	"	\$201	4.14	\$217	4.46	\$232	4.78	\$232	4.78	\$232	4.78
\$14,000	\$117	"	\$243	1.74	\$261	4.43	\$280	4.75	\$280	4.75	\$280	4.75
\$15,000	\$138	1.83	\$260	1.19	\$306	"	\$327	"	\$327	"	\$327	"
\$16,000	\$156	0.93	\$272	1.53	\$350	3.48	\$375	"	\$375	"	\$375	"
\$17,000	\$165	"	\$287	"	\$385	2.01	\$422	"	\$422	"	\$422	"
\$18,000	\$174	"	\$302	"	\$405	"	\$470	4.27	\$470	"	\$470	"
\$19,000	\$184	"	\$318	"	\$425	"	\$513	2.40	\$517	"	\$517	"
\$22,000	\$211	1.01	\$363	1.60	\$485	2.07	\$585	2.46	\$660	3.56	\$660	"
\$23,000	\$221	1.05	\$379	1.64	\$506	2.11	\$609	2.49	\$695	2.81	\$707	"
\$26,000	\$253	"	\$429	"	\$569	"	\$684	"	\$780	"	\$850	4.19
\$27,000	\$264	"	\$445	"	\$590	"	\$709	"	\$808	"	\$891	3.08
\$29,000	\$285	1.01	\$478	1.57	\$632	2.02	\$759	2.39	\$864	2.70	\$953	2.96
\$30,000	\$295	0.99	\$494	1.53	\$653	1.97	\$783	2.33	\$891	2.63	\$983	2.88
\$35,000	\$344	0.86	\$570	1.34	\$751	1.72	\$899	2.04	\$1,022	2.30	\$1,127	2.52
\$36,000	\$353	0.91	\$584	1.42	\$768	1.82	\$919	2.15	\$1,045	2.43	\$1,152	2.66
\$37,000	\$362	0.93	\$598	1.45	\$787	1.86	\$941	2.20	\$1,070	2.48	\$1,179	2.72
\$39,000	\$380	0.95	\$627	1.48	\$824	1.90	\$985	2.25	\$1,119	2.54	\$1,233	2.78
\$40,000	\$390	0.98	\$642	1.52	\$843	1.96	\$1,007	2.32	\$1,145	2.61	\$1,261	2.86
\$41,000	\$400	1.01	\$657	1.57	\$862	2.01	\$1,031	2.38	\$1,171	2.69	\$1,289	2.94
\$46,000	\$450	0.99	\$735	1.53	\$963	1.97	\$1,150	2.33	\$1,305	2.63	\$1,437	2.88
\$70,000	\$687	0.90	\$1,103	1.40	\$1,436	1.81	\$1,709	2.13	\$1,936	2.41	\$2,128	2.64
\$100,000	\$958	"	\$1,525	"	\$1,978	"	\$2,349	"	\$2,658	"	\$2,920	"
\$113,000	\$1,075	0.89	\$1,707	1.38	\$2,213	1.78	\$2,627	2.10	\$2,971	2.37	\$3,263	2.60
\$114,000	\$1,084	0.83	\$1,721	1.29	\$2,231	1.65	\$2,648	1.95	\$2,995	2.20	\$3,289	2.42
\$150,000+	\$1,381	"	\$2,184	"	\$2,826	"	\$3,351	"	\$3,788	"	\$4,159	"

Nunavut

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A . b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A .	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$362 0.93% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.93% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$362 + \$2 = \$364			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.95	\$0	1.75	\$0	1.88	\$0	2.01	\$0	2.01	\$0	2.01
\$9,000	\$9	1.89	\$17	4.34	\$19	4.68	\$20	5.01	\$20	5.01	\$20	5.01
\$11,000	\$47	"	\$104	4.20	\$112	4.52	\$120	4.84	\$120	4.84	\$120	4.84
\$12,000	\$66	"	\$146	3.73	\$158	4.02	\$169	4.31	\$169	4.31	\$169	4.31
\$13,000	\$85	"	\$184	3.65	\$198	3.93	\$212	4.22	\$212	4.22	\$212	4.22
\$14,000	\$104	"	\$220	2.21	\$237	3.90	\$254	4.18	\$254	4.18	\$254	4.18
\$15,000	\$123	1.68	\$242	1.04	\$276	4.21	\$296	4.51	\$296	4.51	\$296	4.51
\$16,000	\$140	0.81	\$253	1.39	\$318	4.23	\$341	4.53	\$341	4.53	\$341	4.53
\$17,000	\$148	"	\$267	"	\$361	1.95	\$386	"	\$386	"	\$386	"
\$18,000	\$156	"	\$281	"	\$380	1.86	\$432	"	\$432	"	\$432	"
\$19,000	\$164	"	\$294	"	\$399	"	\$477	2.92	\$477	"	\$477	"
\$20,000	\$172	0.77	\$308	1.33	\$417	1.78	\$506	2.14	\$522	4.35	\$522	4.35
\$23,000	\$195	"	\$348	"	\$470	"	\$570	"	\$653	2.55	\$653	"
\$24,000	\$203	"	\$362	"	\$488	"	\$592	"	\$678	2.45	\$696	"
\$25,000	\$211	1.13	\$375	1.39	\$506	1.86	\$613	2.24	\$703	2.56	\$740	4.53
\$26,000	\$222	1.20	\$389	"	\$525	"	\$636	"	\$728	"	\$785	"
\$27,000	\$234	"	\$403	"	\$543	"	\$658	"	\$754	"	\$830	3.27
\$28,000	\$246	"	\$417	"	\$562	"	\$680	"	\$779	"	\$863	2.83
\$29,000	\$258	1.16	\$431	1.33	\$580	1.77	\$703	2.14	\$805	2.44	\$891	2.70
\$30,000	\$270	1.13	\$444	1.29	\$598	1.72	\$724	2.08	\$829	2.37	\$918	2.62
\$31,000	\$281	"	\$457	1.54	\$615	"	\$745	"	\$853	"	\$945	"
\$32,000	\$293	"	\$472	1.63	\$632	"	\$766	"	\$877	"	\$971	"
\$33,000	\$304	1.17	\$488	1.65	\$650	1.61	\$786	1.96	\$900	2.26	\$997	2.50
\$34,000	\$316	0.94	\$505	1.66	\$666	1.55	\$806	1.90	\$923	2.18	\$1,022	2.43
\$35,000	\$325	0.81	\$521	1.54	\$681	1.41	\$825	1.70	\$945	1.97	\$1,046	2.19
\$36,000	\$333	0.82	\$537	1.55	\$695	1.88	\$842	1.72	\$965	1.99	\$1,068	2.21
\$37,000	\$341	0.84	\$552	1.58	\$714	1.92	\$859	1.76	\$984	2.04	\$1,090	2.27
\$38,000	\$350	0.86	\$568	1.61	\$733	1.96	\$877	1.81	\$1,005	2.09	\$1,113	2.33
\$39,000	\$358	0.90	\$584	1.68	\$753	2.05	\$895	1.97	\$1,026	2.20	\$1,136	2.45
\$40,000	\$367	0.93	\$601	1.72	\$773	2.11	\$915	2.42	\$1,048	2.27	\$1,161	2.52
\$41,000	\$377	0.96	\$618	1.75	\$795	2.17	\$939	2.49	\$1,070	2.34	\$1,186	2.60
\$42,000	\$386	"	\$636	1.49	\$816	"	\$964	"	\$1,094	"	\$1,212	"
\$43,000	\$396	"	\$651	"	\$838	"	\$989	"	\$1,117	2.49	\$1,238	"
\$44,000	\$405	"	\$665	"	\$860	"	\$1,014	"	\$1,142	2.76	\$1,264	"
\$47,000	\$434	"	\$710	"	\$925	"	\$1,088	"	\$1,225	"	\$1,342	2.84
\$48,000	\$444	0.85	\$725	1.33	\$946	1.96	\$1,113	2.25	\$1,253	2.48	\$1,370	2.69
\$49,000	\$452	0.96	\$738	1.49	\$966	2.02	\$1,136	2.49	\$1,277	2.76	\$1,397	2.99
\$50,000	\$462	"	\$753	"	\$986	1.91	\$1,161	"	\$1,305	"	\$1,427	"
\$56,000	\$519	"	\$842	"	\$1,101	"	\$1,310	2.47	\$1,471	"	\$1,607	"

\$57,000	\$529	"	\$857	"	\$1,120	"	\$1,335	2.26	\$1,498	"	\$1,637	"
\$60,000	\$557	0.91	\$902	1.44	\$1,177	1.86	\$1,403	2.21	\$1,581	2.71	\$1,726	2.93
\$61,000	\$566	0.87	\$916	1.39	\$1,196	1.81	\$1,425	2.15	\$1,608	2.65	\$1,756	2.88
\$64,000	\$592	"	\$958	"	\$1,250	"	\$1,489	"	\$1,688	2.53	\$1,842	"
\$65,000	\$601	0.93	\$972	1.45	\$1,268	1.86	\$1,511	2.20	\$1,713	2.48	\$1,871	2.95
\$66,000	\$610	0.92	\$986	1.44	\$1,287	1.85	\$1,533	2.18	\$1,738	2.46	\$1,900	2.94
\$67,000	\$620	0.90	\$1,001	1.40	\$1,305	1.79	\$1,555	2.12	\$1,763	2.39	\$1,930	2.91
\$70,000	\$647	0.77	\$1,043	1.24	\$1,359	1.61	\$1,618	1.91	\$1,834	2.16	\$2,017	2.39
\$71,000	\$654	0.65	\$1,055	1.10	\$1,375	1.46	\$1,637	1.76	\$1,856	2.00	\$2,041	2.21
\$72,000	\$661	0.54	\$1,066	0.94	\$1,390	1.25	\$1,655	1.51	\$1,876	1.73	\$2,063	1.91
\$73,000	\$666	0.65	\$1,075	1.10	\$1,402	1.46	\$1,670	1.76	\$1,893	2.00	\$2,082	2.21
\$74,000	\$673	0.74	\$1,086	1.18	\$1,417	1.53	\$1,688	1.82	\$1,913	2.06	\$2,104	2.27
\$75,000	\$680	0.79	\$1,098	1.22	\$1,432	1.57	\$1,706	1.86	\$1,934	2.10	\$2,127	2.30
\$100,000	\$877	"	\$1,404	"	\$1,825	"	\$2,170	"	\$2,458	"	\$2,701	"
\$113,000	\$979	0.78	\$1,563	1.21	\$2,030	1.56	\$2,412	1.84	\$2,730	2.07	\$3,000	2.27
\$114,000	\$987	0.74	\$1,575	1.16	\$2,045	1.49	\$2,430	1.76	\$2,751	1.98	\$3,023	2.18
\$150,000+	\$1,254	"	\$1,992	"	\$2,581	"	\$3,064	"	\$3,466	"	\$3,806	"

Ontario

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	<p>B = \$37,000</p> <p>(\$37,200 is not listed in the Income column)</p>			
Step 3	Calculate B – A.	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B.	\$341 0.84% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.84% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$341 + \$2 = \$343			

In some cases, results of this calculation vary slightly from those in the official tables (generally by no more than \$1).

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.89	\$0	1.75	\$0	1.88	\$0	2.01	\$0	2.01	\$0	2.01
\$9,000	\$9	1.78	\$17	4.34	\$19	4.68	\$20	5.01	\$20	5.01	\$20	5.01
\$10,000	\$27	"	\$61	4.11	\$66	4.42	\$70	4.74	\$70	4.74	\$70	4.74
\$11,000	\$45	"	\$102	3.85	\$110	4.15	\$118	4.44	\$118	4.44	\$118	4.44
\$13,000	\$80	"	\$179	3.77	\$193	4.06	\$206	4.35	\$206	4.35	\$206	4.35
\$14,000	\$98	"	\$217	2.33	\$233	4.03	\$250	4.32	\$250	4.32	\$250	4.32
\$15,000	\$116	"	\$240	0.61	\$274	3.74	\$293	4.00	\$293	4.00	\$293	4.00
\$16,000	\$134	0.40	\$246	0.95	\$311	"	\$333	"	\$333	"	\$333	"
\$17,000	\$138	"	\$256	"	\$348	1.53	\$373	"	\$373	"	\$373	"
\$18,000	\$142	0.77	\$265	"	\$364	1.39	\$413	"	\$413	"	\$413	"
\$19,000	\$149	0.89	\$275	1.10	\$377	"	\$453	2.60	\$453	"	\$453	"
\$20,000	\$158	1.13	\$285	1.65	\$391	1.66	\$479	2.04	\$493	4.32	\$493	4.32
\$21,000	\$170	"	\$302	"	\$408	2.03	\$500	"	\$536	"	\$536	"
\$22,000	\$181	"	\$318	"	\$428	2.06	\$520	2.22	\$580	"	\$580	"
\$23,000	\$192	"	\$335	"	\$449	"	\$542	2.39	\$623	2.38	\$623	"
\$24,000	\$204	"	\$351	"	\$469	"	\$566	"	\$647	2.67	\$666	"
\$25,000	\$215	0.96	\$368	"	\$490	"	\$590	"	\$673	"	\$709	"
\$27,000	\$234	"	\$401	"	\$531	"	\$638	"	\$727	"	\$795	3.57
\$28,000	\$244	"	\$417	"	\$552	"	\$662	"	\$754	"	\$831	2.91
\$29,000	\$253	0.92	\$434	1.42	\$572	1.97	\$686	2.29	\$780	2.56	\$860	2.78
\$30,000	\$263	0.88	\$448	1.36	\$592	1.89	\$709	2.20	\$806	2.45	\$888	2.67
\$31,000	\$271	0.83	\$462	1.30	\$611	1.81	\$731	2.10	\$830	2.34	\$915	2.55
\$33,000	\$288	"	\$487	"	\$647	1.67	\$773	"	\$877	"	\$966	"
\$35,000	\$305	0.75	\$513	1.17	\$680	1.51	\$815	1.91	\$924	2.12	\$1,017	2.31
\$36,000	\$312	0.80	\$525	1.25	\$695	1.60	\$834	2.02	\$945	2.25	\$1,040	2.45
\$37,000	\$320	0.82	\$538	1.28	\$711	1.64	\$854	1.94	\$968	2.30	\$1,064	2.50
\$39,000	\$337	0.84	\$563	1.31	\$744	1.68	\$893	1.99	\$1,014	2.36	\$1,114	2.56
\$40,000	\$345	0.87	\$576	1.35	\$761	1.73	\$912	2.05	\$1,037	2.43	\$1,140	2.64
\$41,000	\$354	0.89	\$590	1.39	\$778	1.78	\$933	2.11	\$1,062	2.38	\$1,166	2.71
\$45,000	\$389	"	\$645	"	\$850	"	\$1,017	"	\$1,157	"	\$1,275	2.61
\$53,000	\$461	0.87	\$756	1.37	\$992	1.76	\$1,186	2.08	\$1,347	2.35	\$1,483	2.58
\$54,000	\$469	0.82	\$770	1.31	\$1,010	1.71	\$1,207	2.03	\$1,370	2.29	\$1,509	2.52
\$58,000	\$502	0.86	\$822	1.35	\$1,078	1.74	\$1,288	2.06	\$1,462	2.32	\$1,610	2.55
\$59,000	\$511	0.87	\$836	1.36	\$1,096	"	\$1,308	"	\$1,485	2.33	\$1,635	"
\$60,000	\$520	"	\$849	"	\$1,113	1.75	\$1,329	"	\$1,509	"	\$1,661	"
\$61,000	\$528	0.85	\$863	1.32	\$1,131	1.70	\$1,350	2.01	\$1,532	2.27	\$1,686	2.49
\$62,000	\$537	0.83	\$876	1.29	\$1,148	1.66	\$1,370	1.96	\$1,555	2.21	\$1,711	2.42
\$70,000	\$603	0.77	\$979	1.20	\$1,280	1.55	\$1,526	1.83	\$1,731	2.06	\$1,905	2.26
\$100,000	\$835	"	\$1,340	"	\$1,744	"	\$2,074	"	\$2,349	"	\$2,582	"

\$113,000	\$935	0.76	\$1,496	1.19	\$1,945	1.53	\$2,312	1.81	\$2,617	2.04	\$2,876	2.23
\$114,000	\$943	0.73	\$1,508	1.14	\$1,960	1.46	\$2,330	1.73	\$2,638	1.95	\$2,898	2.14
\$150,000+	\$1,206	"	\$1,917	"	\$2,486	"	\$2,952	"	\$3,339	"	\$3,668	"

Prince Edward Island

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$320 0.82% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.82% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$320 + \$2 = \$322			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	1.53	\$0	3.30	\$0	3.56	\$0	3.81	\$0	3.81	\$0	3.81
\$9,000	\$15	1.91	\$33	4.48	\$36	4.82	\$38	5.16	\$38	5.16	\$38	5.16
\$12,000	\$73	"	\$167	4.38	\$180	4.72	\$193	5.06	\$193	5.06	\$193	5.06
\$13,000	\$92	"	\$211	3.53	\$227	3.80	\$244	4.07	\$244	4.07	\$244	4.07
\$14,000	\$111	"	\$246	1.17	\$265	3.77	\$284	4.04	\$284	4.04	\$284	4.04
\$15,000	\$130	"	\$258	0.62	\$303	"	\$325	"	\$325	"	\$325	"
\$16,000	\$149	0.34	\$264	0.90	\$341	2.93	\$365	"	\$365	"	\$365	"
\$17,000	\$152	"	\$273	"	\$370	1.35	\$406	"	\$406	"	\$406	"
\$18,000	\$156	"	\$282	"	\$384	"	\$446	3.76	\$446	"	\$446	"
\$19,000	\$159	"	\$291	"	\$397	"	\$484	1.72	\$486	"	\$486	"
\$22,000	\$170	"	\$318	"	\$438	"	\$535	"	\$608	2.91	\$608	"
\$23,000	\$173	"	\$327	"	\$451	"	\$552	"	\$637	2.02	\$648	"
\$25,000	\$180	0.60	\$346	"	\$478	"	\$587	"	\$677	"	\$729	"
\$26,000	\$186	0.90	\$355	"	\$492	"	\$604	"	\$697	"	\$769	3.01
\$27,000	\$195	0.89	\$364	0.74	\$505	1.18	\$621	1.53	\$718	1.83	\$799	2.08
\$28,000	\$204	0.86	\$371	1.02	\$517	0.88	\$636	1.21	\$736	1.49	\$820	1.73
\$29,000	\$212	0.82	\$381	1.20	\$526	0.79	\$648	1.11	\$751	1.37	\$837	1.60
\$30,000	\$220	0.79	\$393	1.16	\$534	1.27	\$660	1.05	\$764	1.31	\$853	1.52
\$31,000	\$228	"	\$405	"	\$546	1.46	\$670	"	\$778	"	\$869	"
\$32,000	\$236	"	\$417	"	\$561	"	\$681	1.55	\$791	"	\$884	"
\$33,000	\$244	"	\$428	"	\$576	"	\$696	1.71	\$804	"	\$899	"
\$34,000	\$252	"	\$440	"	\$590	"	\$713	"	\$817	1.79	\$914	"
\$35,000	\$260	0.76	\$452	1.12	\$605	1.40	\$730	1.64	\$835	1.83	\$929	1.50
\$36,000	\$268	0.83	\$463	1.22	\$619	1.53	\$747	1.78	\$853	2.00	\$944	2.03
\$37,000	\$276	0.88	\$475	1.29	\$634	1.63	\$764	1.90	\$873	2.13	\$965	2.32
\$39,000	\$294	0.90	\$501	1.33	\$667	1.68	\$802	1.96	\$916	2.19	\$1,011	2.39
\$40,000	\$303	0.93	\$514	1.38	\$683	1.74	\$822	2.03	\$937	2.27	\$1,035	2.48
\$41,000	\$312	0.96	\$528	1.42	\$701	1.80	\$842	2.10	\$960	2.35	\$1,060	2.57
\$55,000	\$446	0.92	\$727	1.36	\$952	1.72	\$1,136	2.00	\$1,289	2.25	\$1,419	2.45
\$56,000	\$455	0.90	\$741	1.34	\$969	1.68	\$1,156	1.97	\$1,312	2.20	\$1,444	2.40
\$67,000	\$555	0.85	\$888	1.29	\$1,155	1.64	\$1,373	1.93	\$1,554	2.17	\$1,708	2.37
\$68,000	\$563	0.80	\$901	1.25	\$1,171	1.60	\$1,392	1.89	\$1,576	2.13	\$1,732	2.34
\$70,000	\$579	0.75	\$926	1.17	\$1,203	1.51	\$1,430	1.78	\$1,619	2.01	\$1,779	2.20
\$100,000	\$806	"	\$1,278	"	\$1,655	"	\$1,964	"	\$2,222	"	\$2,440	"
\$113,000	\$904	"	\$1,430	1.16	\$1,851	1.49	\$2,196	1.77	\$2,483	1.99	\$2,726	2.18
\$114,000	\$911	0.72	\$1,442	1.12	\$1,866	1.44	\$2,214	1.70	\$2,503	1.92	\$2,748	2.10
\$150,000+	\$1,170	"	\$1,845	"	\$2,384	"	\$2,826	"	\$3,194	"	\$3,505	"

Quebec

Monthly child support amount worksheet		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A . b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A .	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$276 0.88% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	\$200 x 0.88% = \$2			
Step 6	Add the result to the dollar amount from Step 4.	\$276 + \$2 = \$278			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$8,000	\$0	0.84	\$0	1.58	\$0	1.70	\$0	1.82	\$0	1.82	\$0	1.82
\$9,000	\$8	1.67	\$16	3.79	\$17	4.08	\$18	4.37	\$18	4.37	\$18	4.37
\$13,000	\$75	"	\$167	3.71	\$180	3.99	\$193	4.28	\$193	4.28	\$193	4.28
\$14,000	\$92	"	\$204	2.31	\$220	3.96	\$236	4.25	\$236	4.25	\$236	4.25
\$15,000	\$109	1.56	\$228	0.82	\$260	"	\$278	"	\$278	"	\$278	"
\$16,000	\$124	0.59	\$236	1.15	\$299	"	\$321	"	\$321	"	\$321	"
\$17,000	\$130	0.74	\$247	"	\$339	1.79	\$363	"	\$363	"	\$363	"
\$18,000	\$137	0.94	\$259	"	\$357	1.60	\$406	"	\$406	"	\$406	"
\$19,000	\$147	"	\$270	"	\$373	"	\$448	2.86	\$448	"	\$448	"
\$20,000	\$156	"	\$282	1.36	\$389	"	\$477	1.97	\$491	"	\$491	"
\$21,000	\$166	"	\$295	1.47	\$405	"	\$496	"	\$533	"	\$533	"
\$23,000	\$185	"	\$325	"	\$437	1.85	\$536	"	\$618	2.30	\$618	"
\$24,000	\$194	"	\$339	"	\$456	1.89	\$556	"	\$641	2.28	\$660	"
\$25,000	\$204	"	\$354	"	\$474	"	\$575	2.00	\$664	"	\$703	"
\$26,000	\$213	"	\$369	"	\$493	"	\$595	2.23	\$687	"	\$745	"
\$27,000	\$222	"	\$383	"	\$512	"	\$618	"	\$709	"	\$788	2.70
\$28,000	\$232	"	\$398	"	\$531	"	\$640	"	\$732	2.36	\$815	2.54
\$29,000	\$241	0.90	\$413	1.40	\$550	1.80	\$662	2.13	\$756	2.40	\$840	2.41
\$30,000	\$250	0.87	\$427	1.36	\$568	1.75	\$683	2.07	\$780	2.33	\$864	2.34
\$31,000	\$259	"	\$440	"	\$585	"	\$704	"	\$803	"	\$888	2.46
\$32,000	\$268	"	\$454	"	\$603	"	\$725	"	\$826	"	\$912	2.56
\$35,000	\$294	0.79	\$495	1.23	\$655	1.59	\$787	1.87	\$896	2.11	\$989	2.32
\$36,000	\$302	0.82	\$507	1.27	\$671	1.64	\$806	1.93	\$917	2.18	\$1,012	2.39
\$37,000	\$310	0.83	\$520	1.30	\$688	1.67	\$825	1.97	\$939	2.22	\$1,036	2.43
\$39,000	\$327	0.85	\$546	1.33	\$721	1.71	\$864	2.02	\$984	2.27	\$1,085	2.49
\$40,000	\$335	0.88	\$559	1.37	\$738	1.76	\$884	2.07	\$1,006	2.34	\$1,110	2.57
\$41,000	\$344	0.90	\$573	1.40	\$755	1.81	\$905	2.13	\$1,030	2.41	\$1,135	2.64
\$70,000	\$606	0.85	\$980	1.32	\$1,279	1.69	\$1,524	2.00	\$1,728	2.26	\$1,901	2.48
\$100,000	\$860	"	\$1,375	"	\$1,787	"	\$2,125	"	\$2,406	"	\$2,644	"
\$103,000	\$885	0.83	\$1,415	1.29	\$1,838	1.66	\$2,185	1.96	\$2,474	2.21	\$2,718	2.42
\$104,000	\$894	0.82	\$1,428	1.27	\$1,855	1.64	\$2,204	1.94	\$2,496	2.19	\$2,742	2.40
\$113,000	\$967	0.81	\$1,542	1.26	\$2,002	1.62	\$2,379	1.92	\$2,692	2.16	\$2,958	2.37
\$114,000	\$976	0.78	\$1,555	1.21	\$2,019	1.56	\$2,398	1.84	\$2,714	2.07	\$2,981	2.27
\$150,000+	\$1,256	"	\$1,991	"	\$2,579	"	\$3,060	"	\$3,461	"	\$3,800	"

Saskatchewan

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	<p>a. In the Income column, look up A.</p> <p>b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps.</p> <p>c. If not, find the largest amount (B) smaller than A.</p>	B = \$37,000 (\$37,200 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$310 0.83% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	$\$200 \times 0.83\% =$ \$2			
Step 6	Add the result to the dollar amount from Step 4.	$\$310 + \$2 =$ \$312			

Income	1 Child		2 Children		3 Children		4 Children		5 Children		≥ 6 Children	
\$0	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
\$11,000	\$0	0.55	\$0	0.59	\$0	0.64	\$0	0.69	\$0	0.69	\$0	0.69
\$12,000	\$5	3.94	\$6	4.27	\$6	4.60	\$7	4.93	\$7	4.93	\$7	4.93
\$13,000	\$45	3.87	\$49	4.19	\$52	4.51	\$56	4.84	\$56	4.84	\$56	4.84
\$14,000	\$84	3.62	\$91	3.92	\$98	4.22	\$105	4.52	\$105	4.52	\$105	4.52
\$15,000	\$120	2.98	\$130	3.72	\$140	4.00	\$150	4.29	\$150	4.29	\$150	4.29
\$16,000	\$150	0.67	\$167	"	\$180	"	\$193	"	\$193	"	\$193	"
\$19,000	\$170	0.92	\$278	3.61	\$300	"	\$321	"	\$321	"	\$321	"
\$20,000	\$179	0.95	\$315	1.48	\$340	"	\$364	"	\$364	"	\$364	"
\$23,000	\$207	"	\$359	"	\$460	3.93	\$493	"	\$493	"	\$493	"
\$24,000	\$217	"	\$374	"	\$499	1.91	\$536	"	\$536	"	\$536	"
\$25,000	\$227	0.99	\$389	1.55	\$518	1.99	\$579	4.48	\$579	4.48	\$579	4.48
\$27,000	\$246	"	\$420	"	\$558	"	\$668	2.69	\$668	"	\$668	"
\$28,000	\$256	"	\$435	"	\$578	"	\$695	2.35	\$713	"	\$713	"
\$29,000	\$266	0.95	\$451	1.48	\$598	1.90	\$719	2.25	\$758	4.28	\$758	4.28
\$30,000	\$276	0.93	\$465	1.44	\$617	1.85	\$741	2.19	\$801	4.16	\$801	4.16
\$32,000	\$294	"	\$494	"	\$654	"	\$785	"	\$884	3.46	\$884	"
\$33,000	\$304	"	\$509	"	\$673	"	\$807	"	\$918	2.47	\$925	"
\$35,000	\$322	0.81	\$537	1.26	\$710	1.61	\$850	1.91	\$968	2.15	\$1,009	3.63
\$36,000	\$330	0.86	\$550	1.33	\$726	1.71	\$870	2.02	\$989	2.28	\$1,045	3.85
\$37,000	\$339	0.87	\$563	1.36	\$743	1.75	\$890	2.07	\$1,012	2.33	\$1,084	3.94
\$39,000	\$356	0.90	\$590	1.39	\$778	1.79	\$931	2.12	\$1,059	2.39	\$1,162	3.08
\$40,000	\$365	0.92	\$604	1.43	\$796	1.84	\$952	2.18	\$1,083	2.46	\$1,193	2.70
\$41,000	\$374	0.95	\$619	1.48	\$814	1.90	\$974	2.24	\$1,107	2.53	\$1,220	2.77
\$70,000	\$650	0.87	\$1,047	1.35	\$1,365	1.74	\$1,624	2.05	\$1,841	2.32	\$2,024	2.54
\$77,000	\$710	0.86	\$1,141	"	\$1,486	1.73	\$1,768	"	\$2,003	2.31	\$2,202	2.53
\$78,000	\$719	0.84	\$1,155	1.32	\$1,503	1.71	\$1,789	2.02	\$2,026	2.28	\$2,228	2.50
\$82,000	\$753	0.86	\$1,208	1.34	\$1,572	1.72	\$1,870	2.03	\$2,118	2.30	\$2,328	2.52
\$100,000	\$908	"	\$1,449	"	\$1,882	"	\$2,236	"	\$2,531	"	\$2,781	"
\$113,000	\$1,020	0.85	\$1,623	1.32	\$2,106	1.70	\$2,500	2.01	\$2,829	2.26	\$3,108	2.48
\$114,000	\$1,028	0.80	\$1,636	1.24	\$2,122	1.60	\$2,520	1.89	\$2,852	2.13	\$3,133	2.34
\$150,000+	\$1,316	"	\$2,084	"	\$2,699	"	\$3,201	"	\$3,620	"	\$3,975	"

Yukon

Monthly child support amount worksheet

		Example	Case 1	Case 2	Case 3
Step 1	Record the actual annual income level (A).	A = \$37,200			
Step 2	a. In the Income column, look up A . b. If A is listed exactly, simply find the dollar amount in that row, under the column for the appropriate number of children, and skip the remaining steps. c. If not, find the largest amount (B) smaller than A .	B = \$37,000 (\$37,000 is not listed in the Income column)			
Step 3	Calculate B – A .	B – A = \$200			
Step 4	Under the column for the appropriate number of children, find the dollar amount and the percentage for the row that contains B .	\$339 0.87% (for one child)			
Step 5	Multiply B – A by the percentage, rounding to the nearest dollar.	$200 \times 0.87\% =$ \$2			
Step 6	Add the result to the dollar amount from Step 4.	$339 + 2 =$ \$341			

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