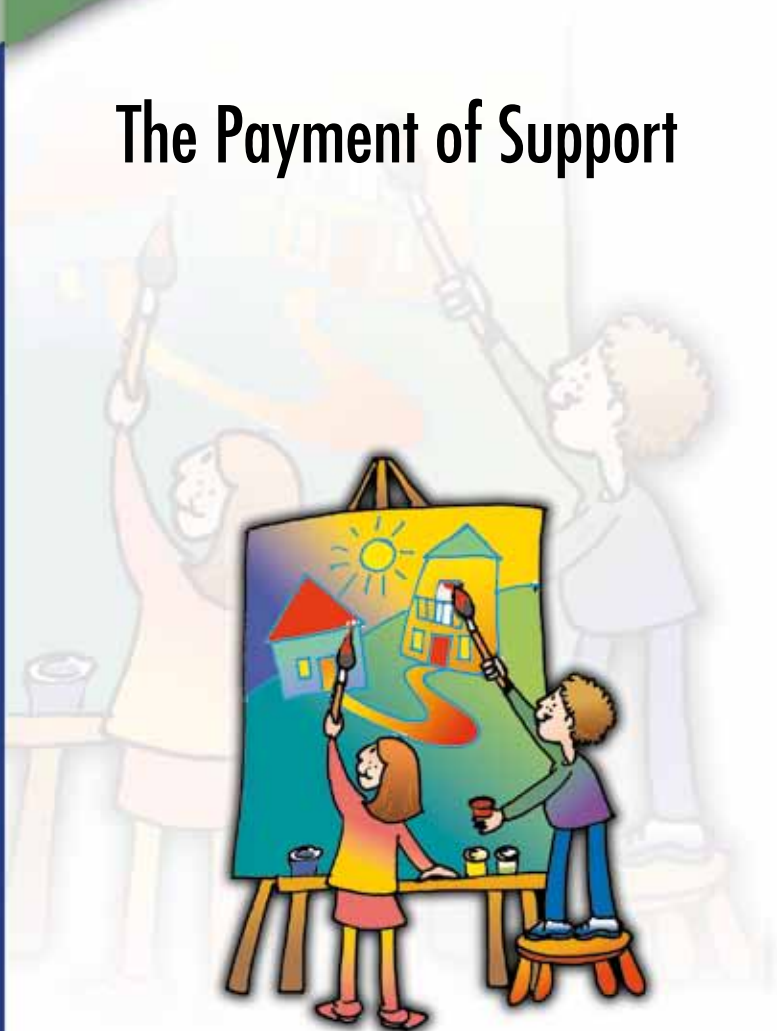


# The Payment of Support



This brochure is intended for information purposes only. It does not constitute a legal interpretation of the *Act to facilitate the payment of support* or any other legislation.

ISBN 978-2-550-61663-4 (print version)


ISBN 978-2-550-61664-1 (PDF version)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2011

Legal deposit – Library and Archives Canada, 2011

# Contents

<b>Introduction</b> .....	4
<b>The support-payment collection program</b> .....	5
Glossary .....	5
The main features of the program .....	6
How support-payment files are handled.....	8
Exemption from the program.....	9
How do you apply for the exemption?.....	9
<b>Information for the person receiving support</b> .....	11
Payments .....	11
Advances .....	11
Support is not paid.....	13
Social assistance payments .....	13
Collection of support when the debtor no longer lives in Québec.....	14
Frequently asked questions .....	15
<b>Information for the person paying support</b> .....	17
Source deductions and payment orders.....	17
What if you do not make your support payments?.....	20
Frequently asked questions .....	21
<b>What recourse do you have?</b> .....	22
Other types of recourse.....	23
Appeal to the Superior Court.....	24
<b>Fees</b> .....	25
<b>Determination and tax treatment of support</b> .....	26
Determination of child support.....	26
Tax treatment of child support.....	27
<b>Publications and forms concerning support payments</b> .....	29
<b>Procedure for collecting and paying support</b> .....	30

For your convenience, you will find this pictogram  in the margin when there is a reference to a Revenu Québec document.

## Introduction

On May 11, 1995, the National Assembly of Québec adopted the *Act to facilitate the payment of support*. Revenu Québec was entrusted with the administration of the support-payment collection program created by this legislation. Under the program, Revenu Québec collects support from the person required to pay it (the debtor) and remits the support to the person entitled to receive it (the creditor).

This universal program applies to all judgments rendered since December 1, 1995, that award support for the first time.

This brochure is for support debtors, creditors, and anyone interested in the support-payment collection program. It provides an overview of the program and its application.



# The support-payment collection program

## Glossary

**Advance:** An amount of support that Revenu Québec pays in advance to the creditor, on the debtor's behalf. Revenu Québec may pay an advance so that the creditor is not penalized if there are administrative delays.

**Arrears:** Amounts of support that are due but that have not been paid by the debtor.

**Creditor:** A person entitled to receive support.

**Debtor:** A person required to pay support.

**Deduction at source:** A method of collecting support payments by which an employer deducts the amount of the support payment from the debtor's pay.

**Payment order:** This method of payment allows the debtor to remit support payments, either by cheque or electronic payment, directly to Revenu Québec.

**Reciprocal enforcement:** The enforcement of support judgments that are rendered in Québec, where the creditor or the debtor lives outside Québec. The enforcement of judgments made outside Québec, where the debtor lives in Québec.

**Security:** A guarantee of payment. A security may be a sum of money or an undertaking made by a financial institution (in the form of a letter of guarantee or a suretyship) to pay a sum of money, on demand, to Revenu Québec.

**Support:** An amount paid periodically, pursuant to a judgment generally handed down in Québec, to cover the essential needs (such as food, clothing, heating, housing and education) of children or of the former spouse.

**Writ of seizure in execution:** A legal procedure to allow seizure of property.

## The main features of the program

The support-payment collection program applies to all judgments rendered on or after December 1, 1995, that award support for the first time.

### Indexation

Support payments are automatically indexed on January 1 of each year. The indexation rate is determined annually by the Régie des rentes du Québec. The indexation applies to all judgments awarding support, unless the judgment stipulates otherwise. Even if you are exempted from the support-payment collection program, your support payments will be indexed. However, debtors who are exempt from the program are responsible for indexing the amounts. If this is not done, creditors can report the omission to Revenu Québec, which may cancel the exemption.

### Change to a judgment

Do you have to make support payments? Are you unable to make your support payments because your situation has changed? We cannot change the terms of a judgment. Only the court can do this. You must obtain a new judgment to modify the amount of support.

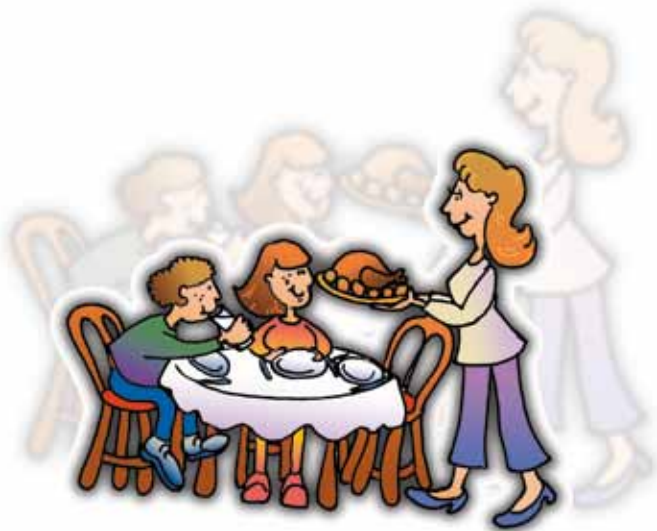
Perhaps your support payments are subject to a judgment handed down before December 1, 1995, and you have asked the court to change the terms of support. Persons who pay or receive support under a judgment rendered before December 1, 1995, are not automatically covered by the support-payment collection program. The *Act to facilitate the payment of support* does not, in effect, provide that the collection program automatically cover maintenance orders prior to December 1, 1995, where payments were always made on time.

## Judgment rendered before December 1, 1995

Was your judgment handed down before December 1, 1995? You may take advantage of the support-payment collection program if you are in either of the following situations:

- You are not receiving the support payments owed to you, and you ask to participate in the program. Your application must be filed with the clerk of the court, at the courthouse in the district in which the judgment was rendered or in which you live.
- You and your former spouse file a joint application. The application must be filed with the clerk of the court, at the courthouse in the district in which the judgment was rendered or in which the creditor lives.

You must complete form SJ-765, *Application to the Court Clerk concerning Section 99, Paragraph (1) or (2), of the Act to Facilitate the Payment of Support*. This form is available at courthouses. The clerk of the court will forward to Revenu Québec the information necessary to collect your support. There is no fee for this procedure.



## How support-payment files are handled

Support judgments are first entered in the register of support payments of the Ministère de la Justice. We then receive a copy of the judgments, and take all the steps necessary to collect the support. The table below shows the steps involved in handling a support-payment file.

<b>Steps in handling a file</b>	<b>Specific actions taken by Revenu Québec</b>
<b>1</b> Receive the judgment	Make sure the copy of the judgment is complete, so that the terms of support can be complied with.
<b>2</b> Prepare the file	Update the information in the file.
<b>3</b> Assign the file	Assign an employee to the file. The employee will contact the debtor and the creditor within a few days.
<b>4</b> Determine the collection method	If the debtor is a salaried employee, send a deduction notice to the employer. The employer will deduct at source the support payments and (if applicable) arrears.  If the debtor is not a salaried employee, send the debtor a payment order. The order requires the debtor to make regular support payments and pay the arrears, and (if applicable) furnish security.
<b>5</b> Cash the amounts received	In the case of a deduction notice, the employer remits the amount to us.  In the case of a payment order, the debtor makes payments directly to us.
<b>6</b> Pay the support	Make support payments to the creditor, by cheque or direct deposit, on the 1st and the 16th of the month.

In some cases, the support-payment file is not handled in the usual way. This happens if

- the debtor is insolvent;
- the debtor cannot be located;
- the debtor lives outside Québec;
- the debtor has not been paying support (in this case, Revenu Québec must take the steps necessary to recover the amounts due); or
- the creditor is receiving, or has previously received, social assistance payments.



## Exemption from the program

The court may exempt a debtor from the obligation to remit support payments to us. In this case, the debtor pays support directly to the creditor.

An exemption can be granted only if the debtor and the creditor file a joint application with the court. The court must be satisfied that the persons have given free and informed consent.

A debtor who has been exempted from remitting support payments to us must provide and maintain security. The security guarantees payment of support for one month. The debtor has 30 days, from the day on which the judgment is rendered, to provide the security. If the debtor does not provide the security, he or she loses the exemption, and the support payments will then be made through us.

A debtor may establish a trust to guarantee payment of support. In this case, the debtor may be exempted from the support-payment collection program, and the creditor does not have to give his or her consent.

## How do you apply for the exemption?

**You are starting divorce or separation proceedings, or formalities to determine the amount of child support.**

Inform your legal adviser at the start of divorce or separation proceedings that you wish to be exempted from the support-payment collection program. Your legal adviser will file a motion with the court. If you have no legal adviser, indicate clearly, in the documents that are being drawn up for the proceedings, that you agree to an exemption.

In the case of de facto spouses, the application must be made in the course of the formalities for the determination of child support. If your application is accepted, the exemption will be taken into account in the judgment.

## Your support payments have already been determined under a judgment.

Has the support judgment already been rendered? You can file a joint application for exemption with the special clerk of the Superior Court. Go to the office of the Superior Court, at the courthouse of the district in which your judgment was rendered or the district in which you or your former spouse lives. You will have to pay a fee. You may pay the amount in cash or with a credit or debit card. You may also pay the amount by certified cheque (make your cheque payable to the Minister of Finance of Québec). Are you and your former spouse both entitled to legal aid? If you present your certificates of eligibility, you will not be charged a fee.

If your file is complete, your application may be approved by the special clerk upon examination of the file. Once the new judgment is rendered, a copy will be mailed to you.

You may apply for an exemption even if we have begun to collect your support payments.



For more information, see the document *Support Payments: Application for Exemption* (IN 900-V). It is available on our website at **[www.revenuquebec.ca](http://www.revenuquebec.ca)** or at any of our offices. For an example of an application for exemption, consult the website of the Ministère de la Justice at **[www.justice.gouv.qc.ca](http://www.justice.gouv.qc.ca)**. The application is also available at court offices.

# Information for the person receiving support

## Payments

We remit support payments on the 1st and 16th of each month<sup>1</sup>. The payments can be made by cheque, or they can be deposited directly into your bank account.

Direct deposit is a safe, simple and practical way to receive support payments. If you are interested, complete form EN-900-V, *Request for Direct Deposit of Support Payments*, which is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

## Advances

Under the regulatory terms provided, we may advance an amount of support to you, although we are not required to do so. Advances are normally paid for no more than three months and the maximum amount that can be advanced is \$1,500. The amount of support that we advance will be recovered from the debtor.

What happens if the amount of support is reduced or cancelled retroactively? Or if the arrears owed by your former spouse are reduced or cancelled? Contact the person in charge of your support-payment file at Revenu Québec. If amounts were advanced to you, you may have to reimburse them.

**We do not advance an amount** in the following situations:

- The debtor cannot be located or has no income.
- The debtor is collecting Employment Insurance benefits.
- The debtor has received a demand for payment from us because support has not been paid.
- We have used the security provided by the debtor.

---

1. Provided we have received the support from the debtor, and you are not exempted from the support-payment collection program.

- You and/or the debtor do not live in Québec.
- You owe us an amount under the *Act to facilitate the payment of support*.
- Your support is paid to the Ministère de l'Emploi et de la Solidarité sociale because you receive social assistance payments.
- You informed us that you do not want support payment advances.



For more information, see the brochure *Support Payments: Advances* (IN-909-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.



## Support is not paid

What happens if the debtor does not pay the support to which you are entitled? There are several possibilities.

### **Revenu Québec collects your support payments.**

You do not have to take any action. We will know that the support has not been paid, and will take the measures necessary to collect the amount.

### **An exemption has been granted.**

In this case, the debtor must make support payments to you directly. What if you are not receiving the payments? Complete form PPA-104-V, *Application for Cessation of Exemption*. The person in charge of your file can send you the form or you may obtain it on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca). The security provided by the debtor will be used to pay your support for the first month while we recover the support owed.

## Social assistance payments

What happens if you receive social assistance payments from the Ministère de l'Emploi et de la Solidarité sociale (MESS)?

### **The debtor is paying support.**

You must inform the MESS that you are receiving support. The amount of assistance you receive will be adjusted according to the amount of support paid to you.

### **The debtor is not paying support.**

If the debtor is not paying you support regularly (or stops making support payments), you must notify the MESS. In calculating the amount of your social assistance payments, the MESS will take this fact into account. As soon as we have collected the support, we will remit it to the MESS. We will continue to proceed in this way for as long as you receive social assistance payments.

This method of proceeding has no financial consequences for you, because the support to which you are entitled is paid, in the form of social assistance payments, by the MESS.



For more information, see the brochure *Support Payments and Last-Resort Financial Assistance* (IN-905-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

## Collection of support when the debtor no longer lives in Québec

### Support is paid regularly.

Have you and the debtor agreed to have us continue to make support payments to you? If so, we will note the debtor's change of address and will continue to collect the support payments. However, the debtor may choose to make the payments to you directly.

### Support is not paid regularly.

The reciprocal enforcement of support judgments may be done under the *Act respecting the reciprocal enforcement of maintenance orders*. Principally, this proceeding allows judgments rendered in Québec to be enforced in certain jurisdictions designated by the Québec government (as if the judgments had been handed down by the competent court of the jurisdiction concerned). The jurisdictions currently designated by the Québec government are the provinces and territories of Canada, and these ten U.S. states: California, Florida, Maine, Massachusetts, New Hampshire, New Jersey, New York, Oregon, Pennsylvania and Vermont. The Ministère de la Justice acts as a liaison between Revenu Québec and the body responsible for carrying out the proceeding in the jurisdiction concerned.



For more information, see the brochure *The Collection of Support: When the Debtor or Creditor Resides Outside Québec* (IN-904-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or from any of our offices.

## Frequently asked questions

### **If I want my support payments increased, should I apply to Revenu Québec?**

No. We cannot modify the terms of a court judgment. To change the terms of your judgment, you must apply to the court.

Did you make a request after April 30, 1997, for a revision of child-support payments? If so, the amount of the payments are subject to determination rules. It may also be subject to tax-exemption rules. For more information, see the section "Determination and tax treatment of support" on page 26.

### **The debtor receives Employment Insurance for six months of the year. How does the support-payment collection program apply in this case?**

We collect the support to which you are entitled. During the period in which the debtor is employed, the employer will withhold the amount of support from the salaries or wages paid, if they are paid on a regular basis. During the period in which the debtor is receiving Employment Insurance benefits, the debtor pays the support to us directly by means of a payment order. In this case, no security has to be provided. However, proof that the debtor is receiving Employment Insurance benefits must be provided. If the debtor does not comply with the payment order, support payments can be withheld from Employment Insurance cheques. No advance is possible in the case of a debtor who is collecting Employment Insurance benefits.



**Can the person in charge of my file keep me informed of what Revenu Québec is doing to recover support payments?**

You may be informed of what measures we are taking to recover the support owed to you. However, we cannot give you information about the debtor (for example, a residential address or employer's name and address), because such information is confidential. The person in charge of your file can tell you if a bank account has been seized and the amount seized, but cannot tell you how much money was in the account or give you the address of the financial institution.

**The debtor is in poor health, receives social assistance payments and is no longer paying support. Can Revenu Québec do anything?**

We will note the default of payment and take steps to recover support payments owed to you. Please note that social assistance payments are exempt from seizure.

Contact the person in charge of your file if you have information that could affect your file.

**Can anyone else obtain information about my file?**

Yes. The Public Protector may access your file without authorization within the Protector's mandate of protecting your rights. In order for your file information to be communicated to another person, you must complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*. This form is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.



# Information for the person paying support

## Source deductions and payment orders

Under the support-payment collection program, support may be collected by deducting amounts at source or by issuing a payment order. If necessary, these methods can be used simultaneously.

### Source deductions

Do you receive an amount on a regular or periodic basis? We will collect the support through source deductions. This method has no effect on your credit rating. Amounts may be deducted at source from

- salary, wages or other remuneration, including vacation pay;
- advances on remuneration, professional fees or profits;
- amounts paid under a profit-sharing plan;
- retiring allowances and severance pay;
- disability benefits or annuities;
- any other amount mentioned in the *Regulation respecting the collection of support*.

We determine the amount of the source deduction based on the support you are required to pay. If applicable, arrears or other fees or charges owing are also taken into account. The source deduction cannot be more than 50% of your gross remuneration.

Once your employer receives a deduction notice from us, your employer must withhold the amount of support indicated on the notice from your salary or wages. Your employer must send us the amount on the dates specified on the notice and according to the established rules. An employer who neglects or refuses to deduct an amount at source becomes liable, along with you, for the amount we determined.



For more information, see the brochure *Support Payments: Source Deductions* (IN-902-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

## Payment orders

We may send you a payment order in the form of a letter along with a remittance slip specifying the amount of support payable and the payment schedule, if you are in one of the following situations:

- You earn no amount from which support payments can be deducted at source. For example, you are self-employed.
- The amount deducted at source is too low to cover the amount of support payable. The amount indicated on the deduction notice cannot exceed 50% of your gross remuneration. For example, if you are required to make support payments of \$500 per month and your gross wages are \$800 per month, the amount indicated on the deduction notice cannot exceed \$400. The difference will be claimed by means of a payment order.
- Your support payments should normally be deducted from your salary, but you request to pay support by payment orders so that you can make the payments directly to us. You must pay the full amount of security after receiving the payment order. We will not accept such a request if there are any arrears.

In these situations, you must remit your support payments directly to us by cheque or electronic payment. You must also provide security (see the “Security” section on page 19). If you receive Employment Insurance benefits, or employment assistance payments from Emploi-Québec, you will be exempted from providing security on presentation of the proof required.

We may also send you a payment order where source deductions do not assure regular payment of support if, for example, several of an employer’s cheques for source deductions were not honoured by the financial institution.

## **Paying by cheque**

To make a payment by cheque, complete the remittance slip that we sent you and mail the slip along with your payment in the return envelope.

What should you do if you make a support payment before receiving the remittance slip? Simply write your file number on the front of your cheque

In Québec City, send your cheque (made payable to the Fonds des pensions alimentaires) to:

Fonds des pensions alimentaires  
Revenu Québec  
C. P. 25400, succursale Terminus  
Québec (Québec) G1A 0A8

In Montréal, send your cheque (made payable to the Fonds des pensions alimentaires) to:

Fonds des pensions alimentaires  
Revenu Québec  
C. P. 8000, succursale Place-Desjardins  
Montréal (Québec) H5B 0A7

Do you have documents other than cheques to submit? Send them to the person in charge of your file at one of the addresses given at the end of this brochure.

## **Electronic payments**

A list of financial institutions from which you can make electronic payments is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

## **Security**

Most people who pay support following a payment order must provide security. The security must be sufficient to guarantee payment of support for one month. It must be maintained throughout the time you are paying support as the result of a payment order. The following forms of security are accepted:

- a sum of money;
- an undertaking issued by a financial institution that has its head office or an establishment in Québec;
- a bond, note or similar security issued or guaranteed by the Government of Canada, by another government in Canada or by a legal person established in the public interest.

If you are unable to provide the security in a single payment, we may allow you to pay it in instalments. In this case, recovery measures would be adapted to your situation. If you apply to pay support by payment order rather than through source deductions, you cannot pay security by instalment.

What if you are no longer required to pay support? We will return any unused amount of security to you, as long as you have paid all the support and charges owing. We must pay interest of 5% (which is calculated monthly) on security provided in cash. The interest can be paid annually on request.

## What if you do not make your support payments?

What will happen if you do not pay the support provided for in your judgment? We will take the steps necessary to recover the amount, once we are aware that support has not been paid<sup>1</sup>.

First of all, we will send you a letter demanding that you pay the support due. You must do so within 10 days after receiving the letter. Before taking any recovery measures, we may come to an agreement with you. The agreement will state the terms under which the debt is to be paid.

We may take legal measures to enforce payment of support (for example, we may seize your movable or immovable property). We may also take administrative measures, such as using an income tax refund owed to you in order to pay an amount of support owed to the creditor.



For more information, see the brochure *Collection of Tax Debts and Support Debts* (IN-200-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

---

1. We may note the payment default, or receive a complaint from the creditor or information from a third party.

## Frequently asked questions

**What happens if the former spouses agree to have the support payments end or to change the amount of support? Does the judgment still apply?**

Revenu Québec, the creditor and the debtor cannot change the amount of support provided in the court judgment. We will modify the amount collected only if the court has approved such a change.

**What happens between the time the judgment awarding support is rendered and the time Revenu Québec begins collecting support?**

As soon as a judgment is rendered, the clerk of the court enters it in the register of support payments. The clerk then sends us a copy of the judgment, together with all the information necessary to administer your file.

What happens during the period between the date of the judgment and the date on which we begin collecting support? You can pay support directly to the creditor until we take charge of your file. You must keep your proofs of payment (signed receipts, cashed cheques, proof of fund transfers), and provide them, on request, to the person in charge of your file.

Once we take charge of your file, we will inform you of how you will make your support payments. Where applicable, a deduction notice will be sent to your employer (or to the person who pays you amounts on a periodic basis).

You must stop paying support directly to the creditor as of the date indicated by the person in charge of your file.

**What happens if I go bankrupt?**

You are still required to make your support payments and pay any arrears, if applicable. Bankruptcy does not release you from this obligation

## What recourse do you have?

If you disagree with a decision we made with regard to the collection of your support payments, several options are open to you.

Regardless of your choice of recourse, we will continue to collect support payments from the debtor and remit them to the creditor. We may also take measures to recover the amount in dispute, unless a judge orders otherwise (a judge may do so only in exceptional cases). Furthermore, the judge must be satisfied that support continues to be paid until a decision is rendered

Your first step should be to contact the person in charge of your file. Explain your problem clearly to this person. If you are not satisfied with the response, ask to speak with the person's superior.

If you believe that your case has not received the attention it deserves, you may send your complaint

- by mail to the  
Direction du traitement des plaintes  
Revenu Québec  
3800, rue de Marly, secteur 6-2-4  
Québec (Québec) G1X 4A5
- by phone to 418 652-6159 or, toll-free, to 1 800 827-6159
- by fax to 418 577-5053 or, toll-free, to 1-866-680-1860
- by Secure email.

You can also call the Direction du traitement des plaintes at 418 652-6159 or, toll-free, at 1 800 827-6159. For more information, see the brochure *Recourse for Your Tax-Related Problems* (IN-106-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.



The service provided by the Direction du traitement des plaintes does not replace the other options open to you. If you are filing a notice of contestation or an appeal, you must do so within the prescribed time limits. The time limits remain the same even if you have submitted your problem to the Direction du traitement des plaintes.

## Other types of recourse

The following sections describe the recourses available in various situations.

### **Revenu Québec notifies you that the support will now be subject to the *Act to facilitate the payment of support*.**

You are the debtor. You are not currently required to remit your support payments to us, because the support was already payable at the time the *Act to facilitate the payment of support* came into force (December 1, 1995). The creditor informs us that you are not paying support. We will send you a notice informing you that we will be taking charge of collecting your support payments. You may contest this decision by filing a motion with the Superior Court within 20 days after the date on which you receive the notice.

### **Revenu Québec notifies you that your exemption has been terminated.**

You are the debtor. You have been exempted from the obligation of remitting your support payments to us. You do not provide the required security, do not maintain the security, or do not make your support payments by the required date. We send you a notice informing you that we have ended your exemption. You are also informed of the collection method that will apply to your case. You may contest this decision by filing a motion with the Superior Court within 20 days after the date on which you receive the notice.

### **Revenu Québec changes the method of collecting support.**

You are the debtor. You have asked us to use payment orders, rather than source deductions, to collect your support payments. We complied with your request. However, you do not pay support by the date specified in the payment order. We send you a notice informing you that support will now be collected through source deductions. You have 20 days, from the date on which you receive the notice, to contest this decision. To do so, you must file a *Notice of Contestation – Act to facilitate the payment of support* (form PPA-120-V) explaining why you do not agree with the decision and giving all the relevant facts. This form is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

Submit the form to

Direction des oppositions  
Revenu Québec  
3800, rue de Marly, secteur 5-1-8  
Québec (Québec) G1X 4A5

**Revenu Québec sends you a demand for payment.**

You are the creditor or the debtor, and you owe Revenu Québec money under the *Act to facilitate the payment of support*. In this case, we will send you a demand for payment.

Upon receiving the demand for payment, you have 20 days to file form PPA-120-V, *Notice of Contestation (Act to facilitate the payment of support)*. Explain why you think the demand for payment is not justified and give all the relevant facts. Send your form to the address given above.

## **Appeal to the Superior Court**

We have 30 days from the date on which we receive your notice of contestation, to review the facts and notify you of our decision. If you are still dissatisfied with the decision, you then have 30 days to lodge an appeal with the Superior Court.

You should consult a legal adviser for more information on how to lodge an appeal with the Superior Court.



## Fees

Under the *Act to facilitate the payment of support*, the government may, in certain cases, charge fees for collecting arrears owed by the debtor or amounts owed by another person.

Fees are charged in the following instances:<sup>1</sup>

- You receive a demand for payment pursuant to the Act and you have not paid the amount due within 10 days after its receipt.
- A writ of seizure in execution (an order under which property is seized) is issued against you for the first time following a demand for payment.
- A negotiable instrument (such as a cheque) that you remitted to us is subsequently refused for insufficient funds by the financial institution on which it was drawn.

A fee may be charged for each file for which a person has not paid an amount due. Interest is charged at the legal rate on the fees, which are subject to change. These fees are payable even if the support payments are cancelled.

---

1. Details on the fees are available on our website.

# Determination and tax treatment of support

## Determination of child support

Since May 1, 1997, a method incorporating precise and objective rules has been used to determine child support. These rules take into account the needs of the child, the income earned by both parents and the custody arrangements.

The method standardizes the calculation of support. It includes, among other things, a table to determine each parent's basic contribution.

This method does not apply to child support awarded before May 1, 1997, unless it is revised after that date. Any judgment handed down on or after May 1, 1997, that awards both child support and spousal support must distinguish the amount payable for the benefit of the children from the amount payable for the benefit of the former spouse.

For more information, refer to the guide *The Quebec Model for the Determination of Child Support Payments—Answers to Your Questions*. This guide is published by the Ministère de la Justice and is available online at [www.justice.gouv.qc.ca](http://www.justice.gouv.qc.ca) or at the address and telephone numbers below:

Ministère de la Justice du Québec  
1200, route de l'Église, 6<sup>e</sup> étage  
Québec (Québec) G1V 4M1  
Telephone: 418 643-5140  
Fax: 418 646-4449

The guide is also available at offices of Services Québec and at courthouses.

## Tax treatment of child support

On May 1, 1997, changes were made to the tax treatment of child support. Child support awarded for the first time, pursuant to a judgment rendered or a written agreement entered into after April 30, 1997, is not deductible for the debtor or taxable for the creditor. As a rule, only child support payable after April 30, 1997, is treated in this way for income tax purposes.

Support payable for the benefit of a spouse or former spouse continues to be deductible for the debtor and taxable for the creditor, even if the support is awarded after April 30, 1997. However, if the judgment or agreement does not distinguish between child support and spousal support, the entire amount of support is considered child support. It is therefore not deductible for the debtor or taxable for the creditor.



**Child support is neither taxable nor deductible in the three cases below.**

1. The creditor and debtor make a joint election with the Canada Revenue Agency by filing form T1157, *Election For Child Support Payments*. On the form, they indicate a date after April 30, 1997. They state that, as of that date, they do not want their child-support payments to be taxable for the recipient or deductible for the payer. This election does not change the amount of child support. A copy of the form is sent to Revenu Québec.

2. Child support is awarded under a judgment rendered or a written agreement entered into before May 1, 1997, but a new judgment or written agreement dated after April 30, 1997, reduces or increases the amount of child support. As of the date on which the first revised child-support payment is made, the support is not taxable for the creditor or deductible for the debtor.

3. A judgment rendered or a written agreement entered into before May 1, 1997, specifies a date after April 30, 1997, as of which the child support will not be taxable for the creditor or deductible for the debtor.

Once child support becomes non-taxable for the creditor and non-deductible for the debtor, it remains so.



For more information on the tax treatment of child support, refer to the brochure *The Tax Effects of Separation and Divorce* (IN-128-V). It is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or at any of our offices.

## Publications and forms concerning support payments

### Publications

**IN-128-V** – The Tax Effects of Separation and Divorce

**IN-900-V** – Support Payments: Application for Exemption

**IN-902-V** – Support Payments: Source Deductions

**IN-903-V** – Support Payments: Interpreting the transaction details of your statement of account

**IN-904-V** – Support Payments: When the Debtor or Creditor Resides Outside Québec

**IN-905-V** – Support Payments: Last-Resort Financial Assistance

**IN-906-V** – Support Payments Bulletin

**IN-907-V** – Moving? Don't forget to give us your new address as soon as possible.

**IN-908-V** – Support Payments: Demand for Payment

**IN-909-V** – Support Payments: Advances

### Forms

**EN-900-V** – Request for Direct Deposit of Support Payments

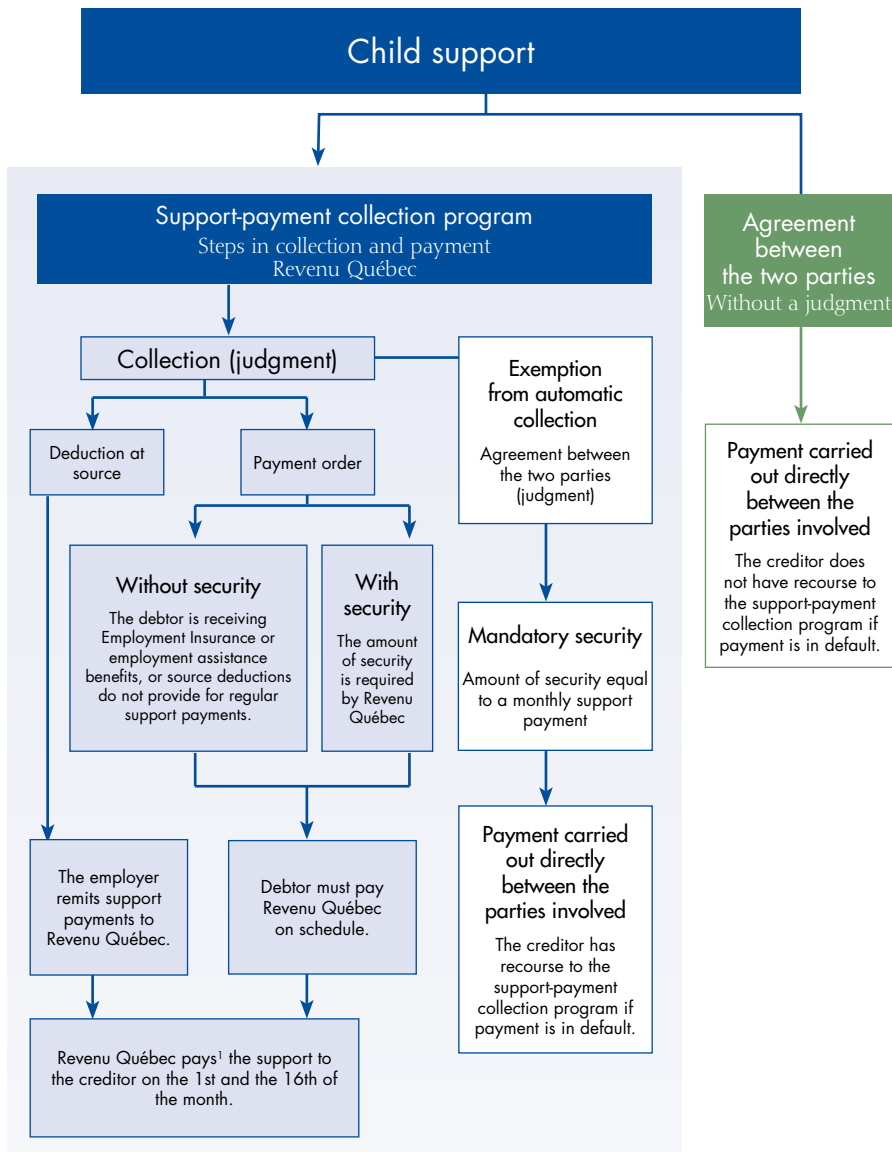
**MR-69-V** – Power of Attorney, Authorization to Communicate Information, or Revocation

**PPA-104-V** – Application for Cessation of Exemption

**PPA-120-V** – Notice of Contestation (Act to facilitate the payment of support)

**TP-766.2-V** – Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support

# Procedure for collecting and paying support



1. If payment has been received from the debtor and the parties are not exempt from the collection program.



For further information about the support-payment collection program, consult Revenu Québec's website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

You may also call Revenu Québec at one of the following numbers:

Québec City area

**418 652-4413**

Elsewhere in Québec (toll-free)

**1 800 488-2323**

You may also write to Revenu Québec at one of the following addresses:

Direction principale des pensions alimentaires

Revenu Québec

3800, rue de Marly, secteur 1-1-1

Québec (Québec) G1X 4A5

Direction principale des pensions alimentaires

Revenu Québec

577, boulevard Henri-Bourassa Est, 2<sup>e</sup> étage

Montréal (Québec) H2C 1E2

---

For further information about social assistance payments, contact the Ministère de l'Emploi et de la Solidarité sociale at one of the following numbers:

Québec City area

**418 643-4721**

Elsewhere in Québec (toll-free)

**1 888 643-4721**

---

This brochure was produced with the financial participation of the Department of Justice Canada.

Vous pouvez vous procurer la version française de cette publication en demandant la brochure *Le versement des pensions alimentaires* (IN-901).

**Revenu**

**Québec** 

IN-901-V (2011-04)