



Guide

Questions and answers to help you understand
the rules and guide you through the process

The Québec model for the determination of child support payments

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GLOSSARY

Case law	The corpus of court decisions on points of law and the ensuing legal principles. Case law is one source of law.
Creditor of support	The person who receives a support payment.
Debtor of support	The person who makes a support payment.
Obligation of support	A mutual obligation established by law between certain persons (parents and children, marriage or civil union spouses), under which one may claim support from the other, in other words, the amounts necessary for the person's subsistence (food, housing, clothing, health care, etc.).
Procedure	A set of rules, formalities and actions that must be complied with or accomplished in order to obtain a court decision.
Service	A method by which a party brings a proceeding (or decision) to the knowledge of the other party. Service must comply with legal formalities and is usually effected by a bailiff or by registered mail.
Support payment	An amount of money paid on a periodic basis by one person to another to meet an obligation of support.
Support	Everything required for a person's subsistence, in other words everything needed to feed and provide for a person.

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ANSWERS TO YOUR QUESTIONS

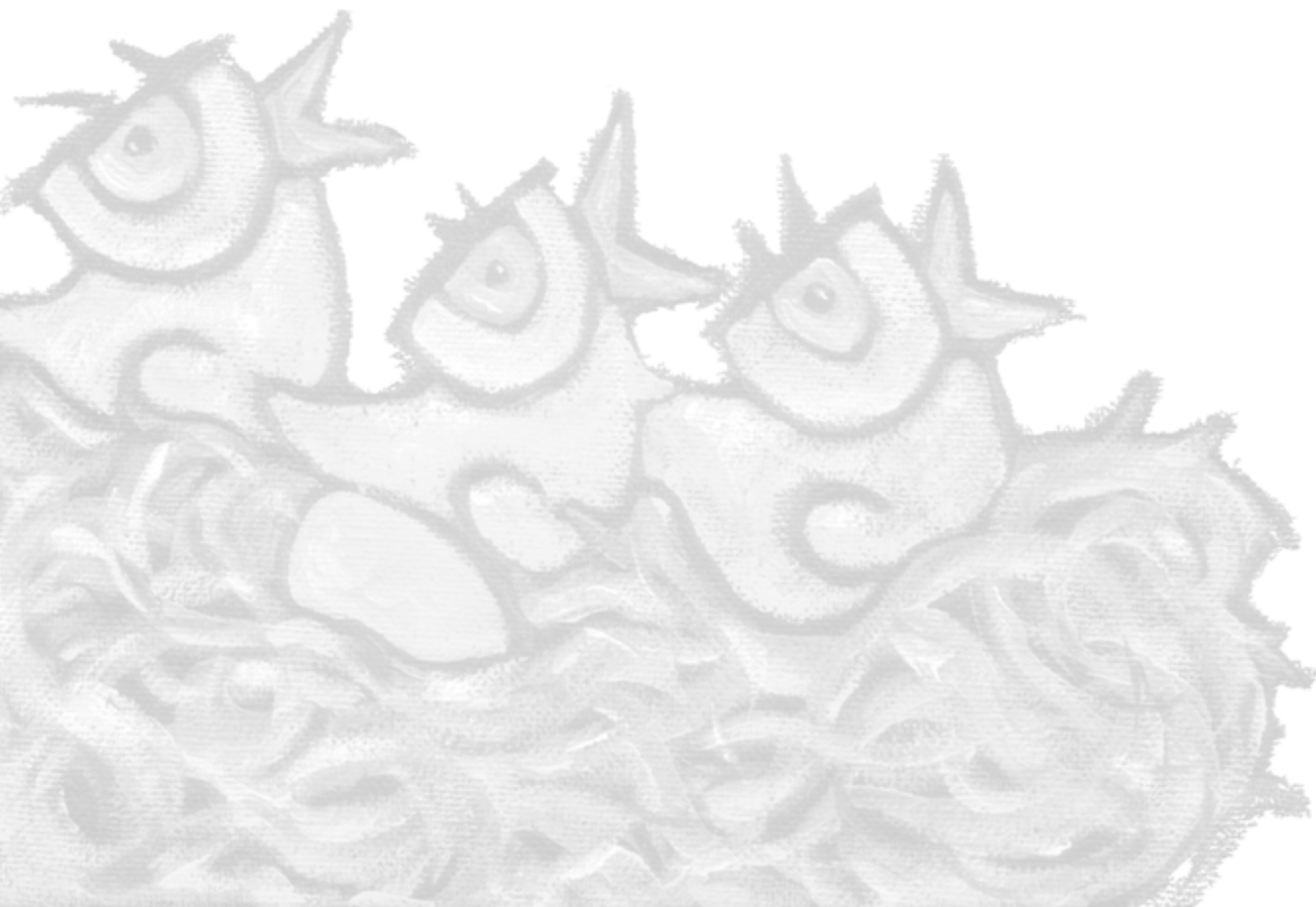
On May 1, 1997, the Québec model for the determination of child support payments came into effect. It introduced major changes to the way in which child support payments are calculated after two parents separate or divorce. This brochure examines all the steps in the process, in order to guide you through the process of obtaining a child support determination or review.

This brochure contains general information, and does not necessarily provide all the details that are necessary in your specific situation. Given the importance of the choices you are required to make, you should seek advice if needed before finalizing your decision. The section *Completing the Form, line by line* provides the information you will need to complete the Form based on your own situation.

CHILD SUPPORT PAYMENTS CALCULATION TOOL

A calculation tool is available to help parents estimate child support payments, based on their individual situation. The interactive form costs nothing to use, and is simple and quick to complete. Users enter their own data, and the calculation is carried out automatically. The tool can also be used to produce and print out various scenarios for support payments, using different figures for income, type of custody or the number of dependent children. To view the form, go to: www.justice.gouv.qc.ca/en/csptool.

However, the *Child support determination form* must still be used to file a court application for child support, because the tool cannot be used in this situation. The form is included at the end of this guide.



APPLICATIONS FOR CHILD SUPPORT COVERED BY THE RULES OF THE DETERMINATION MODEL

1 Which applications for child support are subject to the Rules?

The Québec model applies in all cases where both parents live in Québec. It also applies to applications made in Québec when one parent lives in Québec, but only for de facto spouses or in cases of legal separation (separation from bed and board), the dissolution of a civil union, or the annulment of a marriage.

The application must concern support payments for the benefit of a child, who can be either a minor (under 18) or of full age (18 or over). In the case of a child of full age, the Rules apply only if the child is unable to meet his or her own needs because, for example, he or she is a full-time student, if the application is made by a parent who is partly responsible for meeting the child's needs, and if the child does not object to the application. If the application is made directly by a child of full age, the Rules do not apply.

2 Which applications for support are not subject to the Rules?

The Rules do not apply if

- » the support is intended for the former spouse; since May 1, 1997 any judgment ordering support for a child and for a parent must specify the amount of support destined for each;
- » the application for support is made by a child of full age, against his or her parents;
- » one of the parents lives outside Québec; in the case of a divorce, the Federal Child Support Guidelines apply for the purpose of determining the amount of support payable. However, the parents may agree to allow the Rules to apply. For more information about the federal Guidelines, visit the Justice Canada website at www.justice.gc.ca.

CALCULATION OF CHILD SUPPORT

BASIC ELEMENTS

3 Under the Rules, how is the amount of child support determined?

The calculation is based on:

- » the income of each parent;
- » the number of children;
- » custody time;
- » additional expenses to meet a child's needs, if any.

The first step is for the parents to complete the *Child Support Determination Form*, jointly or separately, regardless of whether or not they have already agreed on the amount of support. The Form requires that the parents state their respective annual income (question 4), which in general is the income considered for the current year as established in Part 2 of the Form. *The Child Support Determination Form* is included at the end of this brochure.

4 What annual income is taken into consideration when determining the basic parental contribution?

For the purposes of the calculation, the total annual gross income of each parent is established in accordance with section 9 of the Regulation and is entered in Part 2 of the Form, on lines 200 to 208 inclusively. *The Regulation respecting the determination of child support payments* is included at the end of this brochure.

Annual income is income from all sources and includes

- » wages, salaries and other remuneration;
- » net income from the operation of a business or self-employment;
- » employment insurance and parental insurance benefits;
- » personal support payments from another person;
- » interest, taxable amounts of dividends and other investment income;
- » net rental income;
- » benefits paid under other legislation as part of a pension or compensation plan;
- » other income.

Annual income includes **all** the income received by each parent, except the following amounts, which are not considered to be annual income and **therefore are not used in calculating disposable income**:

- » family-related government transfers (child assistance payments, Canada Child Benefit (CCB), etc.);
- » amounts received under the *Work Premium* program;
- » last resort financial assistance (welfare) benefits;
- » amounts granted under a financial assistance program for education expenses managed by the Ministère de l'Éducation, du Loisir et du Sport.

Family-related government transfers are excluded from parents' income when determining the amount of child support payments. Like support payments, they are intended to meet children's needs. Since the amount of the basic parental contribution is calculated using the income of both parents, the lower their income, the lower the amounts indicated in the table to determine the basic parental contribution. Family-related government transfers compensate for low parental income.

SPECIFIC RULES

Some specific rules have emerged from the way in which the courts have interpreted the legislation since it came into force in May 1997:

- all taxable and non-taxable benefits related to gross wages and salaries, commissions and tips are considered to be income;
- income from a business or from self-employment consists of gross income minus the expenses incurred to earn the income (a statement of income and expenses for the activities concerned must be submitted with the Form);
- employment insurance benefits include all benefits paid under public and private programs (private salary insurance benefits are taken into account);
- a spousal support payment made by a third party is added to the income of the spouse who receives it; support payments received for children who are not covered by the application are not included in calculating income;
- retirement, disability and other pensions include all amounts received as such, whether taxable or non-taxable;
- interest and other investment income is the amount that is actually received;
- net rental income consists of gross rental income minus related expenses (a statement of income and expenses for the rental property must be submitted with the Form);
- other income includes all other income of either parent that is not covered by another heading.

Non-taxable income

Some income is non-taxable, such as the wages or salaries earned by Native workers on reserves, some disability pensions, and benefits received from the Société de l'assurance automobile du Québec (SAAQ) or the Commission des normes, de l'équité, de la santé et de la sécurité au travail (CNESST). The amount received must be converted into the amount it would represent if it were taxable income, because the amounts in the *Basic Parental Contribution Determination Table* are gross (pre-tax) amounts.

To determine the pre-tax value of non-taxable income, you must take all your other income into consideration. Because these are tax-related calculations, it is recommended that you consult a tax specialist if you are unable to do the calculations yourself.

5 Why do the Rules rely on gross income rather than net income?

The Table was produced using Statistics Canada data on the goods and services purchased by Québec families, and is based on gross income. It is far simpler for parents to state their gross income, for example as indicated on their pay slip (the current requirement), rather than their net income, which can only be provided once an income tax return has been filed. This helps simplify the model, which takes tax rules into account in the way in which it is constructed. It would have been possible to build a model to take each applicant's individual financial situation into account, using a form similar to an income tax return, but this far more complicated process would have been produced a similar result.

6 How is disposable income calculated?

The disposable income of each parent is calculated by subtracting the basic deduction specified in the *Basic Parental Contribution Determination Table*, as well as any union and professional dues paid, from the parent's total annual income. Disposable income is calculated in Part 3 of the Form.

7 What is the basic deduction?

The basic deduction is the amount needed by a parent to meet his or her main needs before being required to pay child support. The basic deduction is equivalent to the work income threshold at which a person living alone who has no severely limited capacity for employment is no longer eligible for last resort financial assistance benefits.

The amount of the basic deduction is adjusted each year, if necessary. It is indicated at the bottom of page 2 of the *Basic Parental Contribution Determination Table*. **For 2018**, the basic deduction is \$11,155. To find out the amount of the basic deduction for the year in which you file your application, visit the Ministère de la Justice website at www.justice.gouv.qc.ca.

8 What is the basic parental contribution?

The disposable income of both parents is added together, and the total is transferred to a calculation table called the *Basic Parental Contribution Determination Table*. Based on this combined income and the number of children they have together, the Table specifies the basic parental contribution to be paid by both parents. This contribution is presumed to meet the needs of the children and to be in proportion to the means of the parents, and it is not necessary to prove the children's needs. The contribution is considered to cover **all** the expenses for the children concerned. In other words, the Table covers not only the expenses relating to the children's nine essential needs (food, lodging, communications, housekeeping, personal care, clothing, furniture, transportation and recreation), but also all other expenses such as savings, trips, etc.

However, the Rules also allow certain other expenses to be added to the amount given in the Table so that the specific needs of a child may be taken into account. These include net child care expenses, net post-secondary education expenses and net special expenses specifically mentioned in lines 403, 404 and 405 of the Form.

9 Where do the amounts in the Table come from?

The Table is based on estimates of how much families at different income levels spend to care for their children. The estimate was produced using Statistics Canada data on the goods and services purchased by Québec families. An analysis was carried out to calculate the impact of the presence of children in a family by comparing the costs of families with children to the costs of families without children. This allowed the average expenditure per child in our society to be determined for each family income bracket. As a result, the amounts in the Table show the average amount spent by families to meet **all** the needs of their children, depending on the household income and the number of children in the family. The Rules originally specified that the amounts listed in the Table would be indexed on January 1 each year. However, since January 1, 2004, the Table is no longer indexed although the amounts are adjusted to reflect changes in the federal and provincial tax systems. As a result, the applicable amounts may be the same as or higher or lower than the amounts appearing in the Table for the previous year.

As in the past, however, court-ordered child support continues to be automatically indexed each year on January 1, unless the court judgment or an agreement provides otherwise.

It is important to note that since May 1, 1997, child support payments are tax neutral: the amount is neither added to the income of the parent receiving the payment, nor deducted from the income of the parent making the payment. Only support paid to a former spouse is taxable for that spouse, and tax-deductible for the spouse making the payment.

The basic parental contribution of each parent

The basic parental contribution of each parent is his or her share of the basic parental contribution. The amount is calculated using a distribution factor based on the relative size of each parent's income.

Note: The calculations illustrated in the following examples are based on the Determination Table and the \$11,155 basic deduction applicable as of January 1, 2018.

Example of how to calculate the basic parental contribution of each parent

Two former spouses have two dependent children. The mother's gross income is \$47,155, and the father's gross income is \$55,155. The annual net child care expenses total \$2,000.

	Father	Mother
Gross employment income	\$55,155	\$47,155
Basic deduction	\$11,155	\$11,155
Disposable income	\$44,000	\$36,000
Disposable income of both parents	\$80,000	
Basic annual contribution of both parents according to the 2018 Table	\$14,090	
Basic parental contribution of each parent	\$7,749.50	\$6,340.50
Child care expenses (net of taxes)	\$2,000	
Contribution of each parent to child care expenses	\$1,100	\$900

This example shows that the father's disposable income represents 55% of the total (combined) disposable income (\$44,000 out of \$80,000) and the mother's disposable income equals 45% of that total (\$36,000 out of \$80,000). These are the percentages used to determine the basic parental contribution of each parent, and also each parent's contribution towards child care expenses.

10 What expenses related to children's needs are eligible in the calculation of support?

Other expenses can be added to the basic parental contribution: net child care expenses (line 403), net post-secondary education expenses (line 404) and net special expenses (line 405), as provided for in section 9 of the Regulation. However, unlike the needs covered by the basic parental contribution, these expenses must be approved by the court, unless the parents have agreed on the amounts. **The expenses may be taken into account to the extent that they are reasonable, given the needs and resources of each party.**

Net child care expenses

The net child care expenses are the annual child care expenses paid to meet the child's needs by the custodial parent in order to hold employment or receive training or because of the custodial parent's state of health. Any benefit, subsidy, deduction or income tax credit relating to the expenses must be deducted from the total. Each parent must therefore calculate the tax benefit related to the expenses and deduct it from the gross amount of the expenses paid. The net cost of child care expenses will be divided between the two parents in the final calculation of child support. It is important to specify that reduced-contribution child care expenses are eligible for a federal deduction, but not for a Québec refundable tax credit. Other child care expenses, however, are eligible for both the federal deduction and the provincial refundable tax credit.

Québec's Ministère des Finances offers a calculation tool on its website to calculate the daily net cost of childcare, available at: www.budget.finances.gouv.qc.ca/Budget/outils/garde-net-en.asp. However, the result is only an estimate, since it is based on the rules that apply in the most common situations.

Net post-secondary education expenses

Net post-secondary education expenses are the annual expenses paid to enable a child to pursue a post-secondary education. They include tuition fees, the cost of compulsory books and materials, and necessary transportation or housing costs. Any benefit, subsidy, deduction or income tax credit relating to the expenses must be deducted from the total, as must any amount

received by the child as a student loan or bursary. Each parent must therefore calculate the tax benefit related to the expenses and deduct it from the gross amount of the expenses paid. The net cost of post-secondary education expenses will be divided between the two parents in the final calculation of child support.

Net special expenses

Net special expenses are expenses other than child care expenses and post-secondary education expenses, such as medical expenses or the costs relating to a child's elementary or secondary education, another educational program or extra-curricular activities, that **relate to a need created by the child's particular situation**. For example, many children have swimming lessons or play soccer, and so the expenses relating to these sports are generally included in the basic parental contribution (the amount in the Table). On the other hand, expenses incurred for a child who has become an elite swimmer will generally be considered to be special expenses, given that they may be substantial and relate to a special, uncommon situation.

Any related benefit, subsidy, deduction or income tax credit must be deducted from the total. Each parent must therefore calculate the tax benefit related to the expenses and deduct it from the gross amount of the expenses paid. The net cost of the special expenses will be divided between the two parents in the final calculation of child support.

Included as special expenses that give rise to tax benefits are medical expenses and amounts paid in certain cases as school boarding fees or summer camp expenses. In certain specific circumstances, the school boarding fees and summer camp expenses are considered for income tax purposes to be child care expenses. If the parties cannot agree on the necessity of the expenses, the court will decide whether they are allowed, and the amount.

When calculating expenses for a child, if the net amount is negative the amount to be divided by the parents is deemed to be zero.

11 What are the various types of custody?

Part 5 of the Form concerns the various types of custody. The custody of a child is considered to be

- » **sole custody** if one parent assumes more than 60% (219 days) of custody time;
- » **shared custody** if each parent assumes at least 40% (146 days) of custody time.

The arrangement is considered to be sole custody with visiting and prolonged outing rights when the non-custodial parent assumes more than 20% (73 days), but less than 40% (146 days), of custody time.

Examples of the calculation of custody time

Before looking at examples of how to calculate custody time, it is important to understand what “custody time” means. Section 9 of the Regulation states that “custody time” means the time during which a parent has the custody of a child or exercises visiting and outing rights in respect of a child, whether or not the child is in the care of a third person during that time. For example, if the mother has sole custody, all the time spent by the child at a day care centre is included in the mother’s custody time.

Note: The following examples are given for guidance only. The actual figures may vary depending on the year considered (since the calendar varies from one year to the next) and the particular situation of each family.

Sole custody, with the non-custodial parent assuming 20% or less of custody time

Alternate weekends (24 weekends x 2 days)	48 days
2 weeks during summer (2 weeks x 7 days)	14 days
5 days at Christmas	5 days
Total (67 days ÷ 365 days x 100 = 18.36%)	67 days

Sole custody, with the non-custodial parent exercising visiting and prolonged outing rights representing between 20% and 40% of custody time

Alternate weekends (23 weekends x 2 days)	46 days
3 weeks during summer (3 weeks x 7 days)	21 days
5 days at Christmas	5 days
1 additional day every two weeks (23 weeks x 1 day)	23 days
Total (95 days ÷ 365 days x 100 = 26.03%)	95 days

Shared custody, with each parent assuming from 40% to 60% of custody time

<i>Extended</i> alternate weekends (Tuesday evening to Sunday evening) (23 weeks x 5 days)	115 days
4 weeks during summer (4 weeks x 7 days)	28 days
1 week at Christmas (1 week x 7 days)	7 days
Total (150 ÷ 365 days x 100 = 41.09%)	150 days

12 What is the financial impact of each type of custody on the calculation of child support?

Under the Rules, the percentage of custody time affects the amount of child support. Using the same figures as in the examples above, the financial impact of the various types of custody would be as follows.

The mother has sole custody

Division 1 of Part 5 of the Form

Basic annual contribution of both parents	\$14,090
Basic parental contribution of the mother (45% of the basic annual contribution of both parents)	\$6,340.50
Share of child care expenses assumed by the mother (net of taxes) (45% x \$2,000)	\$900
Total contribution of the mother	\$7,240.50
Basic parental contribution of the father (55% of the basic annual contribution of both parents)	\$7,749.50
Share of child care expenses assumed by the father (net of taxes) (55% x \$2,000)	\$1,100
Total contribution of the father and child support payable	\$8,849.50

The mother's total contribution is not paid out but represents the share of her disposable income that she spends on her children, of which she has sole custody. The father is required to pay his share to the mother, namely his basic parental contribution plus, in this example, his share of child care expenses.

The father has sole custody

Division 1 of Part 5 of the Form

Basic annual contribution of both parents	\$14,090
Basic parental contribution of the father (55% of the basic annual contribution of both parents)	\$7,749.50
Share of child care expenses assumed by the father (net of taxes) (55% x \$2,000)	\$1,100
Total contribution of the father	\$8,849.50
Basic parental contribution of the mother (45% of the basic annual contribution of both parents)	\$6,340.50
Share of child care expenses assumed by the mother (net of taxes) (45% x \$2,000)	\$900
Total contribution of the mother and child support payable	\$7,240.50

The father's total contribution is not paid out but represents the share of his disposable income that he spends on his children, of which he has sole custody. The mother is required to pay her share to the father, namely her basic parental contribution plus, in this example, her share of child care expenses.

The mother has sole custody

The mother has sole custody (74% of custody time) and the father has visiting and prolonged outing rights (26% of custody time)

Division 1.1 of Part 5 of the Form

Basic annual contribution of both parents	\$14,090
Total parental contribution (including child care expenses net of taxes)	\$16,090
Adjustment for the father's visiting and prolonged outing rights of the father (26% - 20% = 6% x \$14,090)	\$845.40
Adjusted basic parental contribution (\$16,090 - \$845.40)	\$15,244.60
Contribution of the mother (45% x \$15,244.60)	\$6,860.07
Contribution of the father and child support payable (55% x \$15,244.60)	\$8,384.53

The adjustment for visiting and prolonged outing rights is calculated on the contribution of both parents, and not directly on the support payable. The purpose of the adjustment is to encourage the non-custodial parent to exercise visiting rights which, in this example, would allow the children to spend more time with their father. Also note that, as shown in the above example, no adjustment is made to the first 20%.

Custody shared equally between mother and father (50% - 50%)

Division 3 of Part 5 of the Form

	Father	Mother
Basic annual contribution of both parents	\$14,090	
Basic parental contribution of each parent based on disposable income	\$7,749.50	\$6,340.50
Cost of care for each parent	\$7,045	\$7,045
Support payment payable by the father \$704.50 (\$7,749.50 - \$7,045) + \$1,100 (child care expenses net of taxes)	\$1,804.50	
Support payment payable by the mother		\$0

In this case, the cost of care for each parent is based on the following calculation: basic annual contribution of both parents x percentage of custody time or, in other words, \$14,090 x 50% = \$7,045.

Where custody is shared equally, the basic annual contribution of both parents is divided equally. In this example, the child support payable by the father to the mother is established by subtracting the cost of care for each parent from the support contribution, and adding the applicable share of child care expenses.

Effect of shared custody on the division of joint expenses

In cases of shared custody, the division of the joint expenses covered by the basic parental contribution (the amount shown in the table) is often a point of dispute. Joint expenses are the expenses paid from time to time for goods or services such as clothes, school supplies, sports activities, etc.

In cases of sole custody, the situation is simpler, since the amount of the support payment covers all the expenses related to caring for a child (housing, food, clothes, education, health, recreation, etc.). The only expenses paid for directly by the non-custodial parent are those incurred directly as a result of visiting and outing rights.

In cases of shared custody, child support compensates for the difference between what each parent is expected to pay to meet the needs of the child and what the parent actually spends, to ensure that each parent has the necessary resources to cover the cost of meeting the child's needs. Once the support amount has been determined, **the joint expenses should be paid by each parent in proportion to custody time.**

In the previous example, it is established that based on the disposable income of the two parents, the annual cost of caring for the children is \$14,090. The father's contribution is \$7,749.50 and the mother's contribution is \$6,340.50. Since custody time is shared equally between the parents, each parent is responsible for half of \$14,090, or \$7,045. As a result, the father must give the mother \$704.50 to ensure that both have the necessary amount (\$7,045) to cover expenses for the time during which they have custody.

The expenses include some that are paid every week, such as the amounts spent on food, and others that occur occasionally, such as the amounts spent on clothes, school materials or a summer soccer program. However, in real life it is sometimes difficult to keep track of the expenses and it may be easier for the parents to find another way to divide them up. For example, they could estimate the annual cost of clothes, and one parent could then pay the other his or her contribution (50%, based on the previous example) to the other parent, leaving that parent with full responsibility for buying the clothes.

In addition, it is important not to confuse the division of joint expenses with the division of special expenses (child care expenses, post-secondary education expenses and other special expenses), which is **always based on the income distribution factor**. In the previous example, in addition to the \$704.50 that the father must give to the mother, he must also pay his share of net child care expenses, \$1,100, based on his income distribution factor (55%). The same would apply to post-secondary education expenses such as university tuition fees, and any other special expenses such as fees for orthodontic work, speech therapy or private school.

Presumption concerning the payment of expenses for a child

The support to be paid, as calculated in Part 5 of the Form, is based on the presumption that all the expenses shown in line 406, such as child care expenses or private school fees, are paid by the parent who receives child support from the other parent. In some cases, though, the parent who pays the support also pays some or all of these expenses directly, in which case the relevant adjustments must be made to line 512.1, 518.1, 526.1, 534.1 or 564.1, depending on the situation. The reasons for the adjustment must be given. An example illustrating this situation can be found in the section *Completing the Form, line by line*.

13 Do the Rules have an impact on the method used to calculate the amount of spousal support paid to a former spouse?

Although the support determination model does not apply to spousal support, it stipulates that the spousal support amount is determined **after** the child support amount has been established.

This is to ensure that the child support will not be reduced because, for example, a parent maintains that he or she is already paying spousal support to the former spouse.

The method used to determine spousal support payable to a former spouse is still the method developed over the years in the case law, based on the provisions of the Civil Code of Québec and the federal Divorce Act.

PROCEDURE AND DOCUMENTS

14 What documents must parents submit in connection with the support determination procedure?

The parents must complete the *Child Support Determination Form* and enter their annual income. They **must** submit the prescribed documents to support the income declared in the Form, such as

- » the three last pay slips, for employment income;
- » the financial statements of a business, for net income from a business or self-employment;
- » the statement of income and expenses, for income from rental property;
- » any other document establishing income (for example, a statement from the CNESST, the Régie des rentes or a private insurance company);
- » in all cases, a copy of the provincial income tax return filed and the provincial assessment notice received for the last fiscal year or, if no provincial return was filed, of the federal income tax return filed and the federal assessment notice received for the last fiscal year.

The parents must also complete the *Statement required under article 444 of the Code of Civil Procedure* (chapter C-25.01) (the Form is illustrated at the end of this brochure). **No child support application will be processed unless this Form has been duly completed.** The information it contains (particularly the social insurance number) is used by the support payments division (Direction principale des pensions alimentaires) at Revenu Québec to open a support collection file. A missing or incomplete Form may delay the processing of an application for collection.

15 At what stage of a separation or divorce proceeding is the amount of child support determined?

At the very beginning. *The Child Support Determination Form* and related documents must be submitted with every application for child support, or the application will not be heard by the court. In addition, the application, including the Form and documents, must be served on the opposing party, except if the former spouses completed and filed the Form together.

The law also requires a parent who wishes to oppose an application to complete and produce a *Child Support Determination Form*.

The way in which family-related government transfers, such as child assistance payments and the CCB, are paid varies depending on the parents' conjugal situation and the type of custody. It is important to notify the authority responsible for paying the transfer as soon as possible if your situation changes. For more information, visit

- » the website of the Régie des rentes, at www.rrq.gouv.qc.ca, for child assistance payments;
- » the website of the Canada Revenue Agency at www.cra-arc.gc.ca, for the CCB.

AGREEMENTS BETWEEN PARENTS AND CHILD SUPPORT ADJUSTMENTS

16 Is it possible for parents to agree on an amount of child support that is different from the amount determined under the Rules?

Yes. However, the parents must still complete the Form, including Part 7, *Agreement between parents verified by the Court*, giving the reasons for the difference between the support payable under the Rules and the support they have agreed on. The reasons must also be given in their written agreement.

The court to which the agreement is submitted must ensure that the amount agreed on is sufficient to meet the needs of the child or children concerned, and this is why the reasons for the difference in the agreed amount, whether higher or lower than the amount determined by the Rules, must be stated in the agreement and in Part 7 of the Form. The reasons will also be useful if the amount of the support payment is ever reviewed.

17 Can a parent challenge the amount calculated according to the Rules?

In certain circumstances, a parent may ask the court to reduce or increase the amount of child support payable if the parent can prove that the amount is causing him or her **undue hardship**.

For example, a parent may invoke the expense involved in exercising visiting rights, or the repayment of debts reasonably incurred for family needs. An adjustment may be granted if the parent also has to pay support for a person other than a child. It is up to the court to decide whether the reasons given constitute undue hardship.

Conversely, the parent receiving the support may, for the same reasons, request that it be increased. Based on the factual evidence, the court may order or deny an increase in the amount.

The value of each parent's assets or the resources available to the children are also factors the judge will consider when deciding an application to have child support increased or reduced.

In addition, the parents' obligations of support regarding **their children** born of a **previous or subsequent union** may be taken into account by the court in determining child support, if the court considers that the obligations entail **hardship** for either parent, rather than «undue hardship».

This criterion is less stringent than “undue hardship”. However, the amount of child support will not be automatically increased or reduced simply because the parent paying or receiving support has other children or becomes the father or mother of a new child.

For example, on receiving an application for review, the court **may decide to reduce** the support payable by a parent who has difficulty meeting the needs of his or her other children with another partner. The court **may also decide to increase** the support payable by a father if his former spouse gives birth to a new child and has difficulty meeting the needs of all her children.

REVIEW OF A CHILD SUPPORT PAYMENT

As mentioned above, child support payments are calculated on the basis of the income of both parents, the number of children, the custody arrangements and certain additional expenses to meet a child's specific needs. If one or more of these elements changes, a review of the amount payable will become necessary.

To ensure that the support payment reflects the financial reality of each parent, each parent is required to provide information on his or her income at least once a year, when the other parent requests it. If a parent fails to comply, the other parent may ask the Court to order compliance along with the payment of costs and damages, in particular for the expenses incurred (fees and extra-judicial costs).

Two new services are now available to help parents obtain a review of an existing judgment or adjust the amount of child support payable.

Homologation Assistance Service

Legal aid is offered to all parents to obtain a review of a family court judgment. If the parents already agree on the changes to be made to their arrangements for child custody, access rights, child support payments, or child and spousal support payments, they can obtain assistance to have their judgment reviewed. The cost of the service is around \$275 per parent if the parents are not financially eligible for free legal aid, and is free of charge for parents who are eligible, subject to the rules on the contributory scheme. For more information, contact your local legal aid centre or visit the website of the Commission des services juridiques at www.csj.qc.ca, under the “homologation” tab.

Child Support Recalculation Service (SARPA)

In simple cases where a parent's income has changed, you can apply for the administrative recalculation of a child support payment, without going to court, for a fee of roughly \$282. The service is provided free of charge for parents who are financially eligible for legal aid, subject to the rules governing the contributory scheme. For more information and to check your eligibility, visit the SARPA website at www.sarpaquebec.ca, or call 1 855 LeSARP (1 855 537-2772).

18 What happens to the support payment when a child reaches the age of 18?

A support payment does not stop automatically when a child reaches the age of 18. Children who are unable to meet their own needs, for example because they are in full-time education or suffering from an illness, are considered to be dependents of their parents. In such a case, the application is made by the parent who is partly responsible for meeting the child's needs, if the child does not object to the application; or the child may make an application for a support payment from both parents. A judge may set an amount of support for the child that differs from the amount payable under the Rules, taking into account all the circumstances of the child's situation, including age, state of health, level of education or academic program, civil status, place of residence, level of autonomy and, if applicable, time needed to acquire sufficient autonomy. Depending on the parents' financial situation, the judge may take the child's income into account in calculating the amount of support.

REASONS FOR THE REFORM

19 Why did Québec adopt Rules for the determination of child support?

Prior to May 1, 1997, the courts and the parties involved in child support cases did not have any clear rules to follow when fixing child support amounts. This lack of guidance sometimes led to the determination of unpredictable or unsuitable amounts that did not reflect the actual cost of meeting the needs of the children concerned.

The Québec model for the determination of child support payments now provides clear, objective standards that make it easier to determine the amount of child support using a uniform calculation method.

More specifically, the changes were intended to:

- » affirm that both parents have a joint obligation towards their children;
- » ensure that the needs of children are met based on their parents' ability to pay;
- » divide responsibility for the financial support of children between the parents in proportion to their respective incomes;
- » require parents, after meeting their own essential needs, to give child support payments priority over other payments;
- » ensure that, as far as possible, all the children born of different unions enjoy an equal right to support;
- » maintain, as far as possible, an incentive for low-income parents to meet the obligation of support they have towards their children.

MONITORING THE EFFECTS OF THE LEGISLATION

After the new legislation came into force,¹ the Minister of Justice set up a monitoring committee in 1998 to see whether its objectives were being met, and whether the underlying principles of the model were being followed.

The Follow-up committee on the Québec model for the determination of child support payments submitted its first report in March 2000, followed by a complementary report in June 2003. The reports are available on the website of the Ministère de la Justice at: www.justice.gouv.qc.ca.

Most of the amendments to the Regulation that came into force on January 1, 2004, the legislative amendments that came into force on April 22, 2004, and the Act to promote access to justice in family matters passed in June 2012 (creating a child support recalculation service, known as SARPA, and an assistance service for obtaining a court homologation) reflect the committee's recommendations.

OTHER SOURCES OF INFORMATION

20 Where is more information available? Where can documents be obtained?

To obtain more information on the *Québec model for the determination of child support payments* or copies of the Table, you can contact:

- » a courthouse or justice service point;
- » a local justice centre;
- » the office of a legal or family mediation professional (advocate, notary, psychologist, guidance counsellor, psycho-educator, social worker, or conjugal or family therapist);
- » the Ministère de la Justice
1200, route de l'Église
Québec (Québec) G1V 4M1
Phone: 418 643-5140
Toll-free: 1 866 536-5140
E-mail: informations@justice.gouv.qc.ca

Information and documents are available on-line at: www.justice.gouv.qc.ca.

Revenu Québec produces various information documents on the collection of support payments and the implications of child support payments for tax purposes, including the brochures *The Payment of Support (IN-901-V)* and *The Tax Effects of Separation and Divorce (IN-128-V)*. They are available in Revenu Québec regional offices and on the Revenu Québec website at www.revenu.gouv.qc.ca.

For more information about the Federal Child Support Guidelines, visit the Justice Canada website at www.justice.gc.ca.

¹ An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, chapter 68).



COMPLETING THE FORM, LINE BY LINE

The basic instructions that follow will help you complete the *Child Support Determination Form*. They are arranged in the same order as the related headings in the Form.

MAIN HEADING

- ✓ Enter the name of the judicial district where the Form and proceedings will be filed, and the Superior Court file number for the proceedings.

If you do not know the name of the judicial district where you live, visit the Ministère de la Justice website www.justice.gouv.qc.ca.

The file number is assigned by the Clerk of the Superior Court when the first proceedings are filed. If the case is reviewed, it will have the same file number (the number appearing on the original judgment).

- ✓ Check the appropriate box to indicate who is filing the Form: the father, the mother, the father and mother jointly.

- ✓ Enter the date when the Form was completed.

PART 1

IDENTIFICATION

- ✓ In line 100, enter the father's surname and given names.
- ✓ In line 101, enter the mother's surname and given names.
- ✓ In lines 102 to 107, enter the dates of birth of all the children common to both parents who are included in the application. If more than six children are included, enter the information on a separate page and attach it to the Form.

Children who are the children of one of the spouses only, from an earlier or later union with another person, are not concerned and should not be included in the Form. However, they may be invoked in an application involving hardship in connection with support payments.

PART 2

STATEMENT OF PARENTS' INCOME

This part of the Form is used to establish the income of each parent.

- ✓ In lines 200 to 208, enter the income for the current year for each parent. If the income for the current year does not adequately represent a parent's situation, that parent's foreseeable income for the next 12 months may be entered.

For example, if one of the parents has just transferred to a higher-paying job, or has just obtained gainful employment after receiving employment insurance benefits, the foreseeable income for the next 12 months must be entered.

- ✓ Attach the relevant supporting documents, such as a copy of your last three pay slips, financial statements showing income from a business or self-employment, a statement of income and expenses for rental property, and any other document establishing your income (for example, a statement from the CNESST, the Régie des rentes or a private insurance company). You must also attach a copy of the provincial income tax return you filed and the provincial assessment notice you received for the last fiscal year or, if no provincial return was filed, of the federal income tax return filed and the federal assessment notice received for the last fiscal year.

If you do not attach the relevant supporting documents, the judge will assess your income and may arrive at a higher amount, with all the attendant consequences that a higher income would entail.

The amounts entered should be the gross amount or, in lines 202 and 207, the net amount (the gross amount minus related expenses). In lines 200 and 201, all taxable and non-taxable benefits connected with salary, commissions and tips are considered to be income. In line 203, employment insurance benefits include those paid under both public and private programs (benefits received as private salary insurance are considered). In line 204, spousal support payments paid by a third party are added to the income of the spouse who receives them. Child support payments for children other than those covered by the application are excluded. In line 205, retirement, disability or other benefits include all amounts received, whether taxable or non-taxable. In line 206, interest and other investment income includes all amount received. For dividends, the taxable amount indicated in the provincial or, if applicable, federal income tax return must be entered. Last, for line 208, other income includes all other income that is not covered by another heading.

- ✓ In line 209, enter the total for lines 200 to 208 inclusively, for each parent.

Note that family-related government transfers (Child Assistance payments, Canada Child Benefit (CCB), etc.), last resort financial assistance (welfare) benefits, amounts received under the Work Premium program, and amounts granted under a financial assistance program for education expenses managed by the Ministère de l'Éducation, du Loisir et du Sport are not defined as income under the Rules and should not be included.

PART 3

CALCULATION OF PARENTS' DISPOSABLE INCOME FOR THE PURPOSE OF CALCULATING THE CONTRIBUTION

This part of the Form is used to establish the disposable income of both parents, and the percentage that will be used to calculate their respective contributions.

- ✓ In line 300, enter the amount from line 209 for each parent.
- ✓ In line 301, enter the amount of the basic deduction from the bottom of the Table for the current year. For 2018, the amount is \$11,155. To find out the amount of the basic deduction for the year in which you file your application, visit the website of the Ministère de la Justice at www.justice.gouv.qc.ca.
- ✓ In lines 302 and 303, enter the amount of any union or professional dues paid in the current year.
- ✓ In line 304, enter the total of all the deductions from lines 301, 302 and 303 for each parent. Subtract this amount (line 304) from the annual income of each parent (line 300) and enter the result in line 305. If the amount is negative, enter "0".

		Father	Mother
300	Annual income (Line 209)	\$71,655	\$52,605
301	Basic deduction (See table)	\$11,155	\$11,155
302	Deduction for union dues	\$500	\$450
303	Deduction for professional fees	\$0	\$1,000
304	Total des deductions (Add lines 301 to 303)	\$11,655	\$12,605
305	Disposable income of each parent (Line 300 – line 304) Enter "0" if negatif	\$60,000	\$40,000

- ✓ Combine the disposable income of each parent (line 305) and enter the total in line 306. This is the total disposable income of both parents that will be used in Part 4 of the Form to establish the basic parental contribution.

In line 307, you are asked to calculate the distribution factor for the income of each parent. This factor will be used in later calculations in the Form to divide financial responsibility between the parents.

- ✓ Divide the disposable income of each parent (line 305) by the combined disposable income for both parents (line 306) and multiply by 100 to obtain the distribution factor, expressed as a percentage.

- ✓ Enter the result for each parent in line 307.

		Father	Mother
305	Disposable income of each parent (Line 300 – line 304) Enter “0” if negative	\$60,000	\$40,000
306	Disposable income of both parents (Add the two amounts from line 305)	\$100,000	
307	Distribution factor (%) of income Father’s disposable income (line 305 ÷ line 306 X 100) Mother’s disposable income (line 305 ÷ line 306 X 100)	60%	40%

PART 4

CALCULATION OF THE ANNUAL PARENTAL CONTRIBUTION

This part of the Form is used to establish the annual parental contribution based on the disposable income of both parents and the number of children covered by the application. The basic parental contribution of each parent is determined in line 402; it may be increased by the contribution made by each parent towards expenses, determined in line 407.

- ✓ Referring to the Table for the current year, identify the amount that matches your situation based on the disposable income of both parents (line 306) and the number of children (line 400). This amount is the basic annual contribution of both parents. Enter the amount in line 401.

For example, if the disposable income of both parents is \$100,000 and they have two children together, the amount to enter in line 401 is \$15,320 based on the 2018 Table.

- ✓ In line 400, enter the number of children common to both parents and covered by the application, in other words all the children whose dates of birth are entered in Part 1.

Disposable income for parents (\$)	Basic annual contribution					
	Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children
90 001 – 92 000	10 430	14 900	19 120	23 310	27 540	31 740
92 001 – 94 000	10 520	15 010	19 270	23 510	27 730	31 970
94 001 – 96 000	10 620	15 130	19 430	23 720	28 010	32 290
96 001 – 98 000	10 690	15 230	19 540	23 890	28 210	32 560
98 001 – 100 000	10 770	15 320	19 680	24 030	28 400	32 760

- ✓ Multiply the amount of the basic annual contribution of both parents (line 401) by the distribution factor for each parent (line 307) and enter the result for each parent in line 402. This amount is the basic parental contribution of each parent.

		Father	Mother
400	Number of common children of parents in respect of whom the application is made	2	
401	Basic parental contribution according to disposable income of both parents (line 306) and the number of children (line 400)	£15,320	
402	Basic parental contribution of each parent (line 401 X line 307)	£9,192	£6,128

IMPORTANT:

The basic parental contribution covers all the expenses incurred in caring for a child, except those specifically mentioned in line 403 (net child care expenses), line 404 (net post-secondary education expenses) and line 405 (net special expenses). The special expenses must relate to a need created by a child's particular situation. If the parents cannot agree on these expenses, the court will make a ruling.

- ✓ In lines 403, 404 and 405, enter the expenses paid by each parent in each category, as an annual amount for the current year. However, you must first deduct the amount of any related benefit, subsidy, deduction or tax credit. If the amount is negative, enter "0".
- ✓ For each line, add the amount paid by the father to the amount paid by the mother, and enter the result in the corresponding line in the right-hand column.

- ✓ In line 406, enter the total expenses paid by each parent (add lines 403, 404 and 405). Add the total for the father to the total for the mother, and enter the result in the corresponding line in the right-hand column.

In line 407, determine the contribution of each parent using the distribution factor.

- ✓ Multiply the total from line 406 (right-hand column) by the distribution factor for each parent (the percentage entered in line 307).
- ✓ Enter the result for each parent in line 407.

		Father	Mother	
		Father	Mother	
403	Net child care expenses			
404	Net post-secondary education expenses			
405	Net special expenses (Please specify : <i>Swimming</i>)	£4,000	+	£0
406	Total expenses (Add lines 403 to 405)	£4,000	+	£0
407	Contribution of each parent to expenses (Line 406 X line 307)	£2,400		£1,600

PART 5

CALCULATION OF ANNUAL SUPPORT ACCORDING TO CUSTODY TIME

This part of the Form is used to calculate annual support based on the type of custody established or requested. It has five divisions, but only the division that applies to your situation is to be completed.

TYPE OF CUSTODY

To decide which division to complete, you must first determine how custody of your children is arranged. In Québec, custody is either sole or shared, but a number of variations and combinations are possible: *Division 1 – Sole custody; Division 1.1 – Sole custody with visiting and prolonged outing rights; Division 2 – Sole custody granted to each parent; Division 3 – Shared custody; Division 4 – Sole custody and/or custody with visiting and prolonged outing rights and/or shared custody.*

The custody of a child is considered to be

- » **sole custody** if one parent assumes more than 60% (219 days) of custody time;
- » **shared custody** if each parent assumes at least 40% (146 days) of custody time.

The arrangement is considered to be sole custody with visiting and prolonged outing rights when the non-custodial parent assumes more than 20% (73 days), but less than 40% (146 days), of custody time.

WHICH DIVISION SHOULD BE COMPLETED?

- ✓ Complete Division 1 if one of the parents has sole custody of all the children.
- ✓ Complete Division 1.1 if one of the parents has sole custody of all the children, and the other parent has visiting and prolonged outing rights.
- ✓ Complete Division 2 if one of the parents has sole custody of one of more of the children, and the other parent has sole custody of the remaining child or children.

✓ Complete Division 3 if the parents share custody of all the children.

✓ Complete Division 4 if the parents have two or more children, and combine two or three types of custody.

For each Division, complete the specified calculations.

SPECIAL SITUATION

In lines 515 and 548, where one parent has visiting and prolonged outing rights for two or more children but devotes a different number of days to each child, the average number of days must be entered. The same applies in lines 530 and 556, in situations involving shared custody.

EXAMPLE OF SHARED CUSTODY

	Father's number of custody days	Mother's number of custody days
First child	190	175
Second child	150	215
Average (190 + 150) ÷ 2	170	195

In this example, the parents have shared custody of their two children. The father has custody of the older child for 190 days per year, and of the younger child for 150 days per year. The average number of days (170) is entered in line 530 or 556. A similar calculation is to be made for the mother.

PRESUMPTION CONCERNING THE PAYMENT OF EXPENSES FOR A CHILD

The support to be paid, as calculated in Part 5 of the Form, is based on the presumption that all the expenses shown in line 406 are paid by the parent who receives child support from the other parent. In some cases, though, the parent who pays the support also pays some or all of these expenses directly, in which case the relevant adjustments must be made to line 512.1, 518.1, 526.1, 534.1 or 564.1, depending on the situation. The reasons for the adjustment must be given.

In the example in this section, the special expenses of \$4,000 relate to the elite swimming activities of one of the two children. Part 4 establishes that the father's basic parental contribution is \$9,192 and that his share of the special expenses is \$2,400, or 60% of the total special expenses (\$4,000).

The two amounts are added together to obtain the support payment that the father must pay to the mother for their two children, who has sole custody: \$11,592. Generally, the parent having sole custody pays all the expenses for the child or children concerned.

If the father pays the total special expense of \$4,000 directly to the swimming club, this includes his share of \$2,400 and the mother's share of \$1,600. He must deduct the \$4,000 from the amount of the support payment (\$11,592) he would normally pay to the mother. The difference, \$7,592, is the adjusted annual support payment, and this amount must be entered on line 512.1, with the reason for the adjustment.

Division 1 Sole custody (Complete this division if the non-custodial parent assumes visiting and outing rights representing 20% or less of custody time.)		Father	Mother
510	Identify the non-custodial parent ("X")	<i>X</i>	
511	Annual contribution of both parents (line 401 + line 406)	<i>\$19,320</i>	
512	Annual support payable by the non-custodial parent (line 511 x line 307)	<i>\$11,592</i>	
512.1	Adjust annual support payable Reason : <i>The father pays all special expenses (\$4,000) directly to the swimming club.</i>	<i>\$7,592</i>	

TEMPORARY EXPENSES

In some situations, expenses are paid over a limited time only. For example, a child may require orthodontic work during a three-year period, but the amount of the support is to be established for a longer period (eight or ten years or longer). In this type of case, it is better not to include the expense in calculating the support amount. Rather a specific clause should be inserted into the court judgment. This means that once the orthodontic work has been completed, there will be no need to apply for a review of the judgment to exclude payment for orthodontic work. If you decide not to include the expenses in calculating the amount of support payable, make sure that they are divided using the distribution factor in line 307 of the Form.

The expenses for a child are always divided according to the income distribution factor (line 407). For joint expenses, however, it is important to remember that in a situation of shared custody, once the basic support payment has been made, each parent must contribute to all the expenses for the children according to his or her custody percentage (40% to 60%, as the case may be).

PARTICULARITY OF THE SHARED CUSTODY CALCULATION

In a situation of shared custody, the cost of the custody for each parent corresponds to the basic parental contribution multiplied by the percentage of custody time assumed by that parent (line 532). Next, the cost of the custody must be subtracted from the basic parental contribution (line 533). The parent who then has a positive amount must add the contribution for expenses to obtain the annual amount of child support to be paid to the other parent (line 534).

SUGGESTION:

An agreement on shared custody should, if possible, specify how the joint expenses for the children are to be shared (clothes, recreational activities, educational materials, transportation, etc.), based on the principle that each parent will contribute according to the custody percentage, once the basic support payment has been made.

PART 6**CAPACITY TO PAY OF DEBTOR**

The Rules state that the support payment to be made by the debtor must not exceed 50% of his or her disposable income.

- ✓ In line 600, enter the disposable income of the debtor (the parent required to pay support) from line 305.
- ✓ Multiply the amount entered in line 600 by 50%, and enter the result in line 601.
- ✓ In line 602, enter the amount of the child support payable as calculated in Part 5, based on the type of custody.
- ✓ In line 603, enter the lower of the two amounts shown in lines 601 and 602. This is the annual amount of child support payable.

PART 7**AGREEMENT BETWEEN PARENTS VERIFIED BY THE COURT**

The Rules allow the parents to agree on a support amount different from the amount calculated using the Form. In this case, the parents must still complete the Form, and enter the amount from line 603 in line 700.

In line 701, the parents then enter the amount specified in their agreement, and in line 702 the difference between lines 700 and 701.

IMPORTANT:

Whether the amount specified in the agreement is higher or lower than the amount calculated using the Form, the parents must clearly state the reasons for the difference, in line 703. The same reasons must also be given in their agreement. **The court will, nevertheless, ensure that the amount agreed on is sufficient to cover the needs of the child or children concerned.**

PART 8**PAYMENT FREQUENCY**

- ✓ In line 800, check the box that matches the payment frequency agreed on by the parties, or offered or requested by one party, and enter the amount of each periodic payment. This is calculated by dividing the amount from line 603, or from line 701 if applicable, by the number given in brackets for each option, which corresponds to the number of payments to be made each year. If none of the options given in line 800 matches the frequency agreed on, offered or requested, check the box *Other* and calculate the amount of each payment. It is important to remember that the amount from line 603, or from line 701 if applicable, is an annual amount.
- ✓ In the second part of line 800, specify whether the frequency has been offered, requested or agreed on. When the Form is filed by a judge, the judge will check the box determined by the court.
- ✓ In line 801, specify the date on which the first payment will be made.

**Note from the support payments division
(Direction principale des pensions alimentaires)
at Revenu Québec:**

When the amount of child support payable is small (for example, \$120 per year) but will be paid in instalments, you may specify a small number of payments for the year (for example, a single annual payment of \$120 or 4 quarterly payments of \$30). This means that the parent making the support payment will not need to go through Revenu Québec's support payments division (Direction principale des pensions alimentaires). However, if the payments are not made on time, Revenu Québec may intervene to collect any amount in arrears at the request of the parent receiving the payment.

In a situation like this, check the box *Other* in line 800, and specify the frequency of the payments.

NOTE: When a support payment is administered by Revenu Québec, the support is collected and paid in accordance with the *Act to facilitate the payment of support*. For more information, visit the Revenu Québec website at www.revenu.gouv.qc.ca.

PART 9

**STATEMENT OF EACH PARENT'S
ASSETS AND LIABILITIES**

All the assets and liabilities of each parent must be listed here, with their value. If there is not enough room on the Form, you can attach a separate page, making sure that the appropriate total for the assets, liabilities and summary of the father and mother are indicated on the Form.

PART 10

DECLARATION UNDER OATH

Each party must indicate the date on which the Form was completed and signed. For a joint application, one Form is submitted by both parties, who must both sign. Each party must then make a declaration under oath before a commissioner for oaths, who will sign and indicate the date on which the oath was made.

RELEVANT LEGISLATION AND FORMS

This part contains the forms you will need to apply for the determination or review of an amount of child support, along with the relevant legislator and regulatory provisions. More specifically, it includes

- » The *Basic Parental Contribution Determination Table*;
- » The *Child Support Determination Form*;
- » The *Statement required under article 444 of the Code of Civil Procedure* (chapter C-25.01);
- » The Order Designating the Province of Quebec for the Purposes of the Definition “applicable guidelines” in Subsection 2(1) of the Divorce Act SOR/97-237
- » Excerpts from the Civil Code of Québec and the Code of Civil Procedure (chapter C-25.01);
- » The *Regulation respecting the determination of child support payments*;
- » The *Regulation respecting the statement by parties required for an application relating to a support obligation*;
- » The *Regulation respecting the Basic Parental Contribution Determination Table*.

The amounts of the basic deduction and the amounts in the Table are adjusted each year, mainly to reflect changes in the federal and provincial income tax systems. A new Table is published on January 1. As a result, **it is extremely important** that you use the Basic Parental Contribution Determination Table that applies for the **year in which you file your application**. Tables for several different years are available on the website of the Ministère de la Justice at: www.justice.gouv.qc.ca

BASIC PARENTAL CONTRIBUTION DETERMINATION TABLE

(Effective as of 1 January 2018)

Disposable income of parents (\$)	Basic Annual Contribution (\$)					
	Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children ⁽¹⁾
1 - 1 000	500	500	500	500	500	500
1 001 - 2 000	1 000	1 000	1 000	1 000	1 000	1 000
2 001 - 3 000	1 500	1 500	1 500	1 500	1 500	1 500
3 001 - 4 000	2 000	2 000	2 000	2 000	2 000	2 000
4 001 - 5 000	2 500	2 500	2 500	2 500	2 500	2 500
5 001 - 6 000	2 970	3 000	3 000	3 000	3 000	3 000
6 001 - 7 000	3 040	3 500	3 500	3 500	3 500	3 500
7 001 - 8 000	3 070	4 000	4 000	4 000	4 000	4 000
8 001 - 9 000	3 110	4 500	4 500	4 500	4 500	4 500
9 001 - 10 000	3 160	4 940	5 000	5 000	5 000	5 000
10 001 - 12 000	3 320	5 150	6 000	6 000	6 000	6 000
12 001 - 14 000	3 460	5 380	6 380	7 000	7 000	7 000
14 001 - 16 000	3 650	5 620	6 720	7 810	8 000	8 000
16 001 - 18 000	3 830	5 910	7 100	8 300	9 000	9 000
18 001 - 20 000	4 040	6 220	7 520	8 840	10 000	10 000
20 001 - 22 000	4 320	6 630	8 060	9 470	10 890	11 000
22 001 - 24 000	4 580	7 040	8 570	10 080	11 620	12 000
24 001 - 26 000	4 840	7 450	9 090	10 720	12 370	13 000
26 001 - 28 000	5 070	7 740	9 550	11 310	13 110	14 000
28 001 - 30 000	5 290	8 050	9 920	11 830	13 730	15 000
30 001 - 32 000	5 470	8 300	10 320	12 350	14 350	16 000
32 001 - 34 000	5 650	8 540	10 690	12 790	14 920	17 050
34 001 - 36 000	5 840	8 760	11 010	13 240	15 470	17 700
36 001 - 38 000	5 970	9 010	11 260	13 520	15 800	18 060
38 001 - 40 000	6 160	9 210	11 510	13 830	16 140	18 440
40 001 - 42 000	6 330	9 420	11 800	14 160	15 520	18 880
42 001 - 44 000	6 520	9 690	12 090	14 480	16 890	19 280
44 001 - 46 000	6 710	9 920	12 390	14 860	17 320	19 800
46 001 - 48 000	6 910	10 230	12 760	15 310	17 860	20 410
48 001 - 50 000	7 110	10 470	13 110	15 750	18 380	21 010
50 001 - 52 000	7 320	10 740	13 470	16 210	18 920	21 660
52 001 - 54 000	7 520	11 030	13 830	16 620	19 430	22 240
54 001 - 56 000	7 710	11 290	14 180	17 110	20 000	22 900
56 001 - 58 000	7 910	11 560	14 450	17 500	20 490	23 470
58 001 - 60 000	8 110	11 810	14 870	17 940	21 010	24 070
60 001 - 62 000	8 310	12 080	15 210	18 350	21 500	24 620
62 001 - 64 000	8 480	12 320	15 570	18 800	22 030	25 270
64 001 - 66 000	8 670	12 590	15 920	19 230	22 530	25 840
66 001 - 68 000	8 880	12 820	16 210	19 620	23 020	26 430
68 001 - 70 000	9 020	13 050	16 540	20 050	23 560	27 060
70 001 - 72 000	9 180	13 290	16 870	20 430	24 020	27 600
72 001 - 74 000	9 350	13 510	17 190	20 850	24 540	28 200
74 001 - 76 000	9 550	13 730	17 500	21 280	25 060	28 830
76 001 - 78 000	9 670	13 900	17 730	21 580	25 400	29 230
78 001 - 80 000	9 800	14 090	17 990	21 880	25 780	29 670
80 001 - 82 000	9 920	14 250	18 200	22 160	26 110	30 080
82 001 - 84 000	10 030	14 400	18 420	22 430	26 450	30 460
84 001 - 86 000	10 190	14 550	18 630	22 680	26 760	30 820
86 001 - 88 000	10 280	14 670	18 790	22 910	27 030	31 150
88 001 - 90 000	10 350	14 790	18 930	23 080	27 230	31 390
90 001 - 92 000	10 430	14 900	19 120	23 310	27 540	31 740
92 001 - 94 000	10 520	15 010	19 270	23 510	27 730	31 970
94 001 - 96 000	10 620	15 130	19 430	23 720	28 010	32 290
96 001 - 98 000	10 690	15 230	19 540	23 890	28 210	32 560
98 001 - 100 000	10 770	15 320	19 680	24 030	28 400	32 760

Disposable income of parents (\$)	Basic Annual Contribution (\$)					
	Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children ⁽¹⁾
100 001 - 102 000	10 850	15 410	19 830	24 220	28 630	33 030
102 001 - 104 000	10 910	15 500	19 960	24 370	28 840	33 260
104 001 - 106 000	10 990	15 600	20 080	24 560	29 040	33 510
106 001 - 108 000	11 050	15 700	20 230	24 730	29 270	33 760
108 001 - 110 000	11 120	15 790	20 380	24 900	29 470	34 000
110 001 - 112 000	11 210	15 880	20 510	25 050	29 690	34 260
112 001 - 114 000	11 280	15 960	20 650	25 240	29 930	34 500
114 001 - 116 000	11 370	16 070	20 790	25 410	30 130	34 750
116 001 - 118 000	11 450	16 160	20 930	25 570	30 350	35 010
118 001 - 120 000	11 520	16 260	21 080	25 780	30 560	35 240
120 001 - 122 000	11 590	16 350	21 200	25 930	30 770	35 490
122 001 - 124 000	11 660	16 460	21 340	26 110	31 000	35 730
124 001 - 126 000	11 730	16 550	21 480	26 260	31 220	36 000
126 001 - 128 000	11 820	16 640	21 630	26 450	31 440	36 260
128 001 - 130 000	11 890	16 740	21 770	26 610	31 640	36 500
130 001 - 132 000	11 970	16 850	21 930	26 790	31 860	36 750
132 001 - 134 000	12 030	16 930	22 040	26 970	32 070	36 980
134 001 - 136 000	12 100	17 010	22 160	27 120	32 260	37 210
136 001 - 138 000	12 180	17 090	22 310	27 260	32 480	37 440
138 001 - 140 000	12 240	17 190	22 430	27 440	32 670	37 680
140 001 - 142 000	12 310	17 260	22 550	27 590	32 870	37 910
142 001 - 144 000	12 380	17 370	22 690	27 750	33 080	38 140
144 001 - 146 000	12 450	17 450	22 810	27 890	33 290	38 380
146 001 - 148 000	12 530	17 540	22 960	28 090	33 470	38 610
148 001 - 150 000	12 600	17 630	23 080	28 240	33 700	38 850
150 001 - 152 000	12 670	17 720	23 210	28 390	33 880	39 070
152 001 - 154 000	12 730	17 800	23 330	28 560	34 090	39 290
154 001 - 156 000	12 810	17 900	23 490	28 720	34 310	39 550
156 001 - 158 000	12 880	18 000	23 610	28 870	34 490	39 780
158 001 - 160 000	12 950	18 080	23 720	29 040	34 710	40 020
160 001 - 162 000	13 010	18 150	23 870	29 210	34 920	40 250
162 001 - 164 000	13 090	18 240	24 010	29 380	35 110	40 470
164 001 - 166 000	13 160	18 350	24 140	29 530	35 320	40 730
166 001 - 168 000	13 220	18 440	24 270	29 690	35 540	40 950
168 001 - 170 000	13 290	18 520	24 380	29 860	35 730	41 180
170 001 - 172 000	13 380	18 610	24 530	30 020	35 940	41 430
172 001 - 174 000	13 450	18 710	24 660	30 190	36 130	41 650
174 001 - 176 000	13 520	18 790	24 800	30 350	36 360	41 910
176 001 - 178 000	13 590	18 890	24 910	30 520	36 560	42 140
178 001 - 180 000	13 660	18 990	25 080	30 680	36 760	42 380
180 001 - 182 000	13 740	19 070	25 200	30 840	36 970	42 620
182 001 - 184 000	13 810	19 170	25 330	31 000	37 180	42 840
184 001 - 186 000	13 870	19 260	25 470	31 170	37 370	43 090
186 001 - 188 000	13 950	19 340	25 610	31 340	37 590	43 330
188 001 - 190 000	14 020	19 430	25 730	31 490	37 800	43 570
190 001 - 192 000	14 090	19 530	25 860	31 680	38 000	43 800
192 001 - 194 000	14 160	19 620	25 980	31 830	38 200	44 040
194 001 - 196 000	14 220	19 690	26 130	31 970	38 390	44 250
196 001 - 198 000	14 280	19 780	26 240	32 120	38 560	44 460
198 001 - 200 000	14 350	19 860	26 360	32 270	38 770	44 670
Disposable income greater than \$200,000 ⁽²⁾	14 350 + 3,5 % of excess amount	19 860 + 4,5 % of excess amount	26 360 + 6,5 % of excess amount	32 270 + 8,0 % of excess amount	38 770 + 10,0 % of excess amount	44 670 + 11,5 % of excess amount

(1) If the number of children is greater than 6, the basic parental contribution is determined by multiplying the difference between the amounts prescribed in the Table for 5 and 6 children by the number of additional children and by adding the product thus obtained to the amount prescribed for 6 children (s. 1, 2nd par. of the Regulation respecting the Basic Parental Contribution Determination Table).

(2) For the part of income exceeding \$200,000, the percentage indicated is shown for information purposes only. The court may, if it deems it appropriate, fix for that part of the disposable income an amount different from the amount that would be obtained using that percentage (s. 10 of the Regulation respecting the determination of child support payments (chapter C-25.01, r. 0.4)).

Amount of the basic deduction for the purpose of calculating disposable income (line 301 on the Child Support Determination Form) effective as of 1 January 2018: \$11,155

SCHEDULE I

(s. 3)

CANADA

Province of Québec

District of _____

**CHILD SUPPORT
DETERMINATION FORM**

File No. _____

FORM: father ☐
 mother ☐
 produced jointly ☐
 established by the court ☐

 prepared on _____
 Year Month Day

Please complete in block letters

The parents may complete the form together and must provide all required documents. If they do not complete the form together, the parent who completes the form must provide all information and documents in respect of himself or herself. That parent may also indicate any known information about the other parent.

DO NOT STAPLE DOCUMENTS TO THE FORM**Part 1 – Identification**

100 Surname _____ Given name(s) _____
 (Father's identification)

101 Surname _____ Given name(s) _____
 (Mother's identification)

Indicate the date of birth of each common child of the parents in respect of whom the application is made.

102 Year Month Day **104** Year Month Day **106** Year Month Day

103 Year Month Day **105** Year Month Day **107** Year Month Day

Part 2 – Statement of parents' income

Indicate income for the current year or foreseeable income for the next 12 months, as the case may be. Provide a copy of the provincial income tax return filed in accordance with the Taxation Act (chapter I-3) and the provincial assessment notice of the Minister of Revenue for the last fiscal year _____ or, if the income tax return has not been filed or the notice has not been sent, provide a copy of the federal income tax return filed in accordance with the Income Tax Act (R.S.C., 1985, c. 1 (5th Supp.)) and the federal assessment notice of the Minister of National Revenue for the last fiscal year _____. Also provide the requested documents and any other document used to establish income.

	FATHER	MOTHER
200 Gross salary (Provide the last three pay slips)	_____	_____
201 Commissions/tips	_____	_____
202 Net income from a business or self-employment (Gross income less expenses relating to the business or self-employment) (Provide financial statements)	_____	_____
203 Employment insurance benefits and parental insurance benefits	_____	_____
204 Support paid by a third party and received for own needs	_____	_____
205 Retirement or disability benefits, or other benefits	_____	_____
206 Interest, dividends, and other investment income (Write taxable amount of dividends filed in the provincial income tax return or, where applicable, in the federal income tax return)	_____	_____
207 Net rentals (Gross rental income less expenses associated with the rental of immovables) (Provide a statement of income and expenses for each immovable)	_____	_____
208 Other income (Excluding family-related government transfers, last-resort financial assistance benefits and any sums granted by the Minister of Education, Recreation and Sports under a financial assistance program for education expenses) (Please specify: _____)	_____	_____
209 TOTAL (Add lines 200 to 208)	_____	_____

Part 3 – Calculation of parents' disposable income for the purpose of calculating the contribution

		FATHER	MOTHER
300	Annual income (Line 209)	_____	_____
301	Basic deduction (See table)	_____	_____
302	Deduction for union dues	_____	_____
303	Deduction for professional fees	_____	_____
304	Total deductions (Add lines 301 to 303)	_____	_____
305	Disposable income of each parent (Line 300 - line 304) Enter "0" if negative	_____	_____
306	Disposable income of both parents (Add the two amounts from line 305)	_____	
307	Distribution factor (%) of income Father's disposable income (line 305 ÷ line 306 x 100) Mother's disposable income (line 305 ÷ line 306 x 100)	_____ %	_____ %

Part 4 – Calculation of the annual parental contribution

Note 1: This contribution covers the children's complete needs excluding the expenses in line 406.

400	Number of common children of the parents in respect of whom the application is made			
401	Basic parental contribution according to disposable income of both parents (line 306) and the number of children (line 400) (See table)	(See Note 1)		
402	Basic parental contribution of each parent (Line 401 x line 307)			
403	Net child care expenses	FATHER	MOTHER	
404	Net post-secondary education expenses			
405	Net special expenses (Please specify: _____)			
406	Total expenses (See Note 2) (Add lines 403 to 405)			
407	Contribution of each parent to expenses (Line 406 x line 307)			

Part 5 – Calculation of annual support according to custody time

(Complete only the division that applies to your situation.)

Note 2: The child support amount payable calculated under this part assumes that the total expenses (line 406) are paid by the parent receiving the support payments. Otherwise, please make the required adjustments as they apply to your situation in line 512.1, 518.1, 526.1, 534.1 or 564.1, and give the reasons.

Note 3: The child support amount established in line 533 or 559 assumes that the basic parental contribution will be assumed by each parent on the basis of the custody apportionment factor. If this is not the case, please make the required adjustments as they apply to your situation in line 534.1 or 564.1, and give the reasons.

Division 1 Sole custody

(Complete this division if the non-custodial parent assumes visiting and outing rights representing 20% or less of custody time.)

	FATHER	MOTHER
510 Identify the non-custodial parent ("X")	_____	_____
511 Annual contribution of both parents (Line 401 + line 406)		_____
512 Annual support payable by the non-custodial parent (See Note 2) (Line 511 x line 307)		_____
512.1 Adjusted annual support payable Reason: _____	_____	_____

Division 1.1 Adjustment for visiting and prolonged outing rights

(Complete this division if the non-custodial parent assumes visiting and outing rights representing between 20% and 40% of custody time.)

513 Identify the non-custodial parent ("X")	_____	_____
514 Annual contribution of both parents (Line 401 + line 406)		_____
515 Percentage of custody time represented by visiting and prolonged outing rights (Number of days _____ ÷ 365 x 100)		_____ %
516 Compensation for visiting and prolonged outing rights (Percentage from line 515 _____ - 20% = _____ % x line 401)		_____
517 Adjusted annual contribution of both parents (Line 514 - line 516)		_____
518 Annual support payable by the non-custodial parent (See Note 2) (Line 517 x line 307)		_____
518.1 Adjusted annual support payable Reason: _____	_____	_____

Division 2 Sole custody granted to each parent

(Complete this division if each parent has sole custody of at least one child.)

520 Indicate the number of children in the father's custody	_____	
521 Indicate the number of children in the mother's custody		_____
522 Basic parental contribution of each parent (Line 402)	_____	_____
523 Average cost per child (Line 401 ÷ line 400)		_____
524 Cost of care for each parent (Father: line 523 x line 520) (Mother: line 523 x line 521)	_____	_____
525 Basic annual support (Line 522 - line 524) Enter "0" if negative	_____	_____
526 Annual support payable (See Note 2) (Line 525 + line 407) Enter "0" if line 525 is "0"	_____	_____
526.1 Adjusted annual support payable Reason: _____	_____	_____

Part 5 – Calculation of annual support based on custody time (cont'd)

Division 3 Shared custody

(Fill out this division if each parent has at least 40% of custody time in respect of all the children.)

FATHER

MOTHER

530	Distribution factor (%) of custody (Father: number of days of custody ÷ 365 x 100) (Mother: number of days of custody ÷ 365 x 100)	%	%
531	Basic parental contribution of each parent (Line 402)		
532	Cost of care for each parent (Line 401 x line 530)		
533	Basic annual support (See Note 3) (Line 531 - line 532) Enter "0" if negative		
534	Annual support payable (See Note 2) (Line 533 + line 407) Enter "0" if line 533 is "0"		
534.1	Adjusted annual support payable Reason:		

Division 4 Sole custody and/or custody with visiting and prolonged outing rights and/or shared custody

(Fill out this division if more than one type of custody arrangement applies: sole custody and/or custody of a child with visiting and outing rights representing between 20% and 40% of custody time and/or shared custody.)

FATHER

MOTHER

540	Average cost per child (Line 401 ÷ line 400)		
541	Number of children in sole custody		
542	Cost of care of children in sole custody (Line 540 x line 541)		
543	Basic contribution of the custodial parent (Line 542 x line 307)		
544	Difference between the cost of care and the basic contribution of custodial parent (Line 542 - line 543)		
545	Basic annual support payable for children in sole custody (Father: line 544 of mother - line 544 of father) Enter "0" if the result is negative (Mother: line 544 of father - line 544 of mother) Enter "0" if the result is negative		
546	Number of children in a situation of custody with visiting and prolonged outing rights		
547	Cost of care of children in a situation of prolonged custody (Line 540 x line 546)		
548 (f)	Percentage of custody time represented by visiting and prolonged outing rights (father) (Number of days of custody ÷ 365 x 100)	%	
548 (m)	Percentage of custody time represented by visiting and prolonged outing rights (mother) (Number of days of custody ÷ 365 x 100)		%

Part 5 – Calculation of annual support based on custody time (cont'd)

Division 4 (cont'd)

549 (f)	Compensation for father's visiting and prolonged outing rights (Percentage from line 548 (f) _____ - 20 % = _____ % X line 547 (mother)	_____
549 (m)	Compensation for mother's visiting and prolonged outing rights (Percentage from line 548 (m) _____ - 20 % = _____ % X line 547 (father)	_____
550	Cost of care of children in a situation of prolonged custody – adjusted (Line 547 - line 549)	_____
551	Custodial parent's basic annual contribution (Line 550 x line 307)	_____
552	Difference between the cost of care and the basic annual contribution (Line 550 - line 551)	_____
553	Annual support payable for custody with visiting and prolonged outing rights (Father: line 552 of mother - line 552 of father) Enter "0" if the result is negative (Mother: line 552 of father - line 552 of mother) Enter "0" if the result is negative	_____
554	Number of children in shared custody	_____
555	Cost of care of children in shared custody (Line 540 x line 554)	_____
556	Distribution factor (%) of shared custody (Father: number of days of custody _____ ÷ 365 x 100) (Mother: number of days of custody _____ ÷ 365 x 100)	_____ % _____ %
557	Basic parental contribution of each parent for children in shared custody (Line 555 x line 307)	_____
558	Cost of shared custody for each parent (Line 555 x line 556)	_____
559	Basic annual support for the children in shared custody (See Note 3) (Line 557 - line 558) Enter "0" if negative	_____

Summary of Division 4

560	Basic annual support for children in sole custody (Line 545)	_____
561	Annual support payable for custody with visiting and prolonged outing rights (Line 553)	_____
562	Basic annual support for the children in shared custody (Line 559)	_____
563	Total basic annual support (See Note 3) (Father: (lines 560 + 561 + 562 of father) – (lines 560 + 561 + 562 of mother)) Enter "0" if negative (Mother: (lines 560 + 561 + 562 of mother) – (lines 560 + 561 + 562 of father)) Enter "0" if negative	_____
564	Support payable (See Note 2) (Line 563 + line 407) Enter "0" if line 563 is "0"	_____
564.1	Adjusted annual support payable Reason: _____	_____

Part 6 – Capacity to pay of debtor

- 600 Disposable income of the parent required to pay support
(Line 305) _____
- 601 Multiply line 600 by 50% _____
- 602 Annual support payable based on the calculations
under a division of Part 5 _____
- 603 Annual support payable
(Enter the lesser amount between lines 601 and 602) _____

Part 7 – Agreement between parents verified by the Court

(Fill out this part if the parents agree, in accordance with article 587.3 of the Civil Code, on a support amount that departs from the amount calculated under one of the divisions in Part 5 or Part 6 of this form.)

- 700 Annual support payable _____
- 701 Annual support payable according to agreement between parents _____
- 702 Difference between the two amounts
(Line 701 _____ - line 700 _____) _____
- 703 State precisely the reasons for that difference:

Part 8 – Payment frequency

- 800 Enter the payment frequency and the amount of support payable (**See Note 4**):
- | | | | |
|---|----------|---|----------|
| ☐ Monthly (÷ 12) | \$ _____ | ☐ Twice monthly (÷ 24) | \$ _____ |
| ☐ Every two weeks (÷ 26) | \$ _____ | ☐ Weekly (÷ 52) | \$ _____ |
| ☐ Other (Please specify: _____) | | | \$ _____ |
- This frequency has been:
- | | | | |
|----------------------------------|------------------------------------|------------------------------------|--|
| ☐ offered | ☐ requested | ☐ agreed on | ☐ determined by the court |
|----------------------------------|------------------------------------|------------------------------------|--|

- 801 Date of first payment: _____
- Year Month Day

Note 4: If support payments are made through the Minister of Revenue pursuant to the Act to facilitate the payment of support, the payment frequency may be adjusted according to the terms and conditions set forth in the Act.

Part 9 – Statement of each parent's assets and liabilities

ASSETS: Give cash amounts, amounts deposited in bank accounts or other financial institutions and the market value of property in each of the following categories (regardless of any debt related thereto): immovables, furniture, automobiles, works of art, jewellery, shares, bonds, interests in a business, other investments, pension plans, retirement savings plans, receivables, etc.

LIABILITIES: Give debts or financial commitments of any nature in the form of loans or credit (hypothecary loans, personal loans, lines of credit, credit cards, instalment purchases, security, etc.) or that you must pay under a statute (fiscal debts, assessments, dues and other unpaid duties or fees, etc.) or court decision (damages, support, employment insurance or income security overpayment, fines, etc.)

FATHER'S ASSETS	VALUE	FATHER'S LIABILITIES	VALUE
Others (provide details)		Others (provide details)	
TOTAL		TOTAL	
		SUMMARY (assets - liabilities)	

MOTHER'S ASSETS	VALUE	MOTHER'S LIABILITIES	VALUE
Others (provide details)		Others (provide details)	
TOTAL		TOTAL	
		SUMMARY (assets - liabilities)	

Part 10 – Declaration under oath

I declare that the above information is accurate and complete for my part, and I sign:

at
this day of

Father's signature

Declaration made under oath before me

at
this day of

Signature of person authorized to administer oaths

I declare that the above information is accurate and complete for my part, and I sign:

at
this day of

Mother's signature

Declaration made under oath before me

at
this day of

Signature of person authorized to administer oaths

Please complete in block letters

IDENTITY OF THE DEPONENT:

☐ Applicant ☐ Defendant

1 Surname(s) _____ Given name(s) _____

2 Surname at birth _____

3 Sex ☐ M ☐ F 4 Language ☐ French ☐ English

5 Residential address _____
Postal code _____ Province _____ Country _____
Telephone at home _____ At work _____ Cell phone _____
Postal address (if different) _____
Postal code _____ Province _____ Country _____

6 Date of birth _____ Social insurance number _____
Y Y Y Y M M D D

INFORMATION ON EMPLOYMENT AND INCOME

7 ☐ Employee ☐ Self-employed worker
Name and address of employer _____
Postal code _____ Province _____ Country _____
Remuneration _____ Language of communication ☐ French ☐ English

8 ☐ The deponent is unemployed.

9 ☐ The deponent receives last resort financial assistance benefits. File No. (CP 12) _____

10 Other income (**Indicate the source and amount of each**) _____

OTHER INFORMATION

11 The name at birth of the deponent's mother _____

12 Other name(s) used by the deponent _____

13 Indicate the nature and date of the application accompanying this statement.

14 If this statement accompanies an application for revision of support, indicate the date of the judgment awarding support
_____ and the file No., if different: _____
Y Y Y Y M M D D

INFORMATION (IF KNOWN) CONCERNING THE OTHER PARTY

15 Residential address _____

16 Telephone at home _____ At work _____ Cell phone _____

17 Date of birth _____ Social insurance number _____
Y Y Y Y M M D D

STATEMENT

I declare that the information concerning myself is true and complete and I have signed

at _____ on this _____ day of _____

Signature of the deponent

**STATEMENT REQUIRED UNDER ARTICLE 444 OF THE CODE
OF CIVIL PROCEDURE (chapter C-25.01)**

Writing instructions for the deponent

The Code of Civil Procedure (chapter C-25.01) prescribes that every application relating to a support obligation must be accompanied with a statement by each party to the application with respect to that party's own situation. The information to be included is determined by regulation.

You are responsible for completing and signing the statement.

The Code of Civil Procedure prescribes that the statements filed with the court office are destroyed if no support is granted by the court or if no judgment is rendered within one year after they are filed.

It also prescribes that if support is awarded by a judgment, the information in the statements is entered in the register of support payments kept by the clerk. **Information entered in the register of support payments is confidential.**

District of

Indicate the name of the judicial district where is submitted the application relating to an obligation of support.

File No.

Indicate the file number of the application relating to an obligation of support.

Identity of the deponent

Check the square corresponding to your designation on the application relating to an obligation of support.

1 Surname, Given name

Give surname(s) and given name(s) in full.

2 Surname at birth

Please indicate even if identical to item 1.

3 Sex

Check the appropriate case.

4 Language

Check the appropriate case.

5 Residential address

Indicate in full your usual residential address.

6 Date of birth and SIN

Indicate the year, month and day of your birth and your social insurance number.

7 Employee/self-employed worker

Check the square corresponding to your main employment. Give name of employer and every other information required. Concerning your remuneration, state your salary and payment frequency (for example, every two weeks). If unemployed, check number 8.

8 Unemployed

Check if applicable.

9 Last resort financial assistance

Check if you are receiving last resort financial assistance and provide your file number at the Ministère du Travail, de l'Emploi et de la Solidarité sociale (CP12).

10 Other income

Indicate every other source of income of any kind whatever (annuities, rents, dividends, other employment, etc.). If required, use a separate sheet.

11 The name at birth of the deponent mother

Indicate your mother's surname at birth.

12 Other name(s) used by the deponent

Indicate name and/or given name by which you are known if different than those given at items 1 and 2.

13 Nature and date

Indicate the nature of the application (e.g.: application for transitory measures) to which your statement is attached and the date of such application.

14 Application for revision

If the statement is attached to an application for revision of support already determined by judgment, indicate the date of that judgment and if different, the file number in which the judgment was rendered.

15 to 17 Provide the requested information **concerning the other party, if known** (including city of residence).

Statement

Indicate the place and date and sign on the line "signature of the deponent".

ORDER DESIGNATING THE PROVINCE OF QUEBEC FOR THE PURPOSES OF THE DEFINITION “APPLICABLE GUIDELINES” IN SUBSECTION 2(1) OF THE DIVORCE ACT

SOR/97-237

Designation

- 1 The Province of Quebec is hereby designated for the purposes of the definition *applicable guidelines* in subsection 2(1) of the *Divorce Act*.

Guidelines

- 2 For the purposes of subsection 2(5) of the *Divorce Act*, the following legislative texts are the laws that constitute the comprehensive guidelines for the Province of Quebec:
 - (a) An *Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments*, S.Q. 1996, c. 68;
 - (b) the *Regulation respecting the determination of child support payments*, made by Order 484-97 of April 9, 1997;
 - (c) Title Three of Book Two of the *Civil Code of Quebec*, S.Q. 1991, c. 64; and
 - (d) Chapter VI.1 of Title IV of Book V of the *Code of Civil Procedure*, R.S.Q., c. C-25.

Coming into Force

- 3 This Order comes into force on May 1, 1997.

EXCERPTS FROM THE CIVIL CODE OF QUÉBEC AND THE CODE OF CIVIL PROCEDURE (CHAPTER C-25.01)

CIVIL CODE OF QUÉBEC

(Excerpts updated to 1 January 2016)

- Art. 33.** Every decision concerning a child shall be taken in light of the child's interests and the respect of his rights.

Consideration is given, in addition to the moral, intellectual, emotional and physical needs of the child, to the child's age, health, personality and family environment, and to the other aspects of his situation.

- Art. 585.** Married or civil union spouses, and relatives in the direct line in the first degree, owe each other support.

- Art. 586.** Proceedings for the support of a minor child may be instituted by the holder of parental authority, his tutor, or any person who has custody of him, according to the circumstances.

A parent providing in part for the needs of a child of full age unable to support himself may institute support proceedings on the child's behalf, unless the child objects.

The court may order the support payable to the person who has custody of the child or to the parent of the child of full age who instituted the proceedings on the child's behalf.

- Art. 587.** In awarding support, account is taken of the needs and means of the parties, their circumstances and, as the case may be, the time needed by the creditor of support to acquire sufficient autonomy.

- Art. 587.1.** As regards the support owed to a child by his parents, the basic parental contribution, as determined pursuant to the rules for the determination of child support payments adopted under the Code of Civil Procedure (chapter C-25.01), is presumed to meet the needs of the child and to be in proportion to the means of the parents.

The basic parental contribution may be increased having regard to certain expenses relating to the child which are specified in the rules, to the extent that such expenses are reasonable considering the needs and means of the parents and child.

- Art. 587.2.** The support to be provided by a parent for his child is equal to that parent's share of the basic parental contribution, increased, where applicable, having regard to specified expenses relating to the child.

The court may, however, increase or reduce the level of support where warranted by the value of either parent's assets or the extent of the resources available to the child, or to take account of either parent's obligation to provide support to children not named in the application, if the court considers the obligation entails hardship for that parent.

The court may also increase or reduce the level of support if it is of the opinion that, in the special circumstances of the case, not doing so would entail undue hardship for either parent. Such hardship may be due, among other reasons, to the costs involved in exercising visiting rights in respect of the child, an obligation to provide support to persons other than children or reasonable debts incurred to meet family needs.

- Art. 587.3.** Parents may make a private agreement stipulating a level of child support that departs from the level which would be required to be provided under the rules for the determination of child support payments, subject to the court being satisfied that the needs of the child are adequately provided for.

Art. 590. If support is payable as a pension, it is indexed by operation of law on 1 January each year, in accordance with the annual Pension Index established pursuant to section 119 of the Act respecting the Québec Pension Plan, in order to maintain the real monetary value of the claim resulting from the judgment awarding support.

However, where the application of the index brings about a serious imbalance between the needs of the creditor and the means of the debtor, the court may, in exercising its jurisdiction, either fix another basis of indexation or order that the claim not be indexed.

Art. 594. The judgment awarding support, whether or not the support is indexed or recalculated, may be reviewed by the court whenever warranted by circumstances.

However, a judgment awarding payment of a lump sum may be reviewed only if it has not been executed.

Art. 595. Child support may be claimed for needs that existed before the application; however, child support cannot be claimed for needs that existed more than three years before the application, unless the debtor parent behaved in a reprehensible manner toward the other parent or the child.

If the support is not claimed for a child, it may nevertheless be claimed for needs that existed before the application, but not for needs that existed more than one year before the application; the creditor must prove that it was in fact impossible to act sooner, unless a formal demand was made to the debtor within one year before the application, in which case support is awarded from the date of the demand.

Art. 596.1. In order to update the amount of support payable to their child, parents must, on the request of one of them and no more than once a year, or as required by the court, keep each other mutually informed of the state of their respective incomes and provide, to that end, the documents determined by the rules for the determination of child support payments adopted under the Code of Civil Procedure (chapter C-25.01).

Failure by one parent to fulfill that obligation confers on the other parent the right to demand, in addition to the specific performance of the obligation and payment of the costs, damages in reparation for the prejudice suffered, including the professional fees and extrajudicial costs incurred.

**CODE OF CIVIL PROCEDURE
(CHAPTER C-25.01)
(Excerpts updated to
1 January 2016)**

70. Court clerks and special clerks only exercise the jurisdiction expressly assigned to them by law. In matters within their jurisdiction, they have the powers of the judges or the court.

If they consider that the interests of justice so require, they may refer any matter submitted to them to a judge or to the court.

72. The special clerk may rule on any application, contested or not, whose subject matter is the referral of the originating demand to the court having territorial jurisdiction in a case described in article 43, security for costs, the calling of a witness, the disclosure, production or rejection of exhibits, the examination or copying of an access-restricted document, or the physical, mental or psychosocial assessment of a person, the joinder of proceedings, amendments to pleadings or particulars to clarify pleadings or a substitution of lawyer and on any application for relief from default or to cease representing. In the course of a proceeding or of execution, the special clerk may rule on any pleading, but only with the parties' consent in the case of a contested pleading.

The special clerk may homologate any agreement between the parties that provides a complete settlement of a child custody or support matter and, in order to evaluate the agreement or assess the consent of the parties, may convene the parties and hear them, even separately, in the presence of their lawyer. If the special clerk considers that the agreement does not sufficiently protect the children's interests or that consent was obtained under duress, the case is referred to a judge or to the court.

An agreement homologated by the special clerk has the same force and effect as a judgment.

Applications that are within the jurisdiction of the special clerk are presented directly to the special clerk and, unless contested, are decided on the face of the record.

74. Decisions of the court clerk other than administrative decisions and decisions of the special clerk, except judgments rendered by default following the defendant's failure to answer the summons, attend the case management conference or defend on the merits, may, on an application, be reviewed by a judge in chambers or by the court. The same applies to decisions of the appellate clerk, which may be reviewed by an appellate judge.

The application for review must state the grounds on which it is based, be notified to the other parties and filed with the court office within 10 days after the date of the decision concerned. If the decision is quashed, matters are restored to their former state.

108. The parties and the lawyers, or in non-contentious proceedings, the notaries representing the parties, must see to it that exhibits and other documents that contain identifying particulars generally held to be confidential are filed in a form that protects the confidentiality of the information.

Any document or real evidence that is filed in the record as an exhibit must remain in the record until the end of the proceeding, unless all the parties consent to its being removed. Once the proceeding has ended, the parties must retrieve the exhibits they have filed; otherwise, the court clerk may destroy them one year after the date on which the judgment becomes final or the date of the pleading terminating the proceeding. In either case, the chief justice or chief judge, if of the opinion

that the exhibits can still be useful, may stay their destruction.

However, in reviewable or reassessable matters and, in non-contentious cases, notices, certificates, minutes, inventories, medical and psychosocial evidence, statements, declarations and documents made enforceable by a judgment, including any child support determination form attached to a judgment, cannot be removed from the record or destroyed.

443. The Government, by regulation, establishes standards for determining the child support payable by a parent. The standards are established on the basis of, among other factors, the combined basic child support contribution payable by the parents, childcare expenses, postsecondary education expenses, special expenses for the child and the custodial time of each parent.

The Minister of Justice prescribes and publishes in the *Gazette officielle du Québec* the statement form and the support determination form the parties are required to file. The Minister also prescribes and publishes a table determining the combined basic child support contribution payable by the parents on the basis of their disposable income and the number of children they have. The Minister also identifies the documents that must be filed with the forms.

444. No ruling on a support obligation may be made unless the parties have each filed a statement containing the information prescribed by regulation with the court office and, in the case of a parental child support obligation, the support determination form duly completed by each party and the other prescribed documents.

If the defendant fails to file those documents, their defence cannot be heard, and the court may make a ruling after hearing, and examining the documents produced by, the plaintiff.

Before making a ruling, the court may nevertheless relieve the defendant from the default, subject to the conditions it determines.

The statements filed with the court office are destroyed if no support is granted by the court or if no judgment is rendered within one year after they are filed.

445. Unless the parties have made an agreement on the delivery of documents, the applicant parent notifies the application for child support, together with the prescribed documents, to the other parent. After receiving notification of the application, the latter must in turn notify the prescribed documents to the applicant at least five days before the application is to be presented.
446. If the particulars in a prescribed document are incomplete or contested, or in any circumstances it considers it necessary, the court may supplement the information. The court may determine a parent's income by considering, among other things, the value of the parent's assets and the income they generate or could generate, as it considers appropriate.
447. Child support is determined without consideration of any spousal support claimed by a parent for themselves.

A judgment awarding child support and spousal support must clearly specify the amount to be paid in child support and the amount to be paid in spousal support.

The support determination form used by the court to determine the child support payable must be attached to the judgment awarding child support.

448. Parents who agree on a child support amount that differs from the amount that would be payable under the child support determination rules must clearly set out, in their agreement and in the support determination form, the reasons for the difference.

If the judgment awards child support that does not reflect the parents' agreement or, in the case of a defended application, the particulars in the forms filed by the parents, the judgment must clearly state the reasons for the difference, referring, if applicable, to the relevant sections of the form.

449. If an agreement is reached on an application relating to a support obligation and one of the parties is receiving benefits under a social assistance or social solidarity program created under the Individual and Family Assistance Act (chapter A-13.1.1), that party must state as much in the agreement. If a party was receiving benefits under such a program during any period covered by the agreement, that fact must also be stated in the agreement.

450. As soon as a judgment awarding support or varying a judgment awarding support is rendered, the court clerk enters the relevant information from the judgment and statements in the register of support payments and sends the statements to the Minister of Revenue with the judgment.

Information entered in the register of support payments is confidential.

REGULATION RESPECTING THE DETERMINATION OF CHILD SUPPORT PAYMENTS

CODE OF CIVIL PROCEDURE (chapter C-25.01, a. 443)

1. These Rules, including the form and the table to which they refer, apply to any application concerning the parents' obligation of support toward their minor child.

They also apply to an application filed by a parent in respect of a child of full age who is not able to support himself, particularly because he is pursuing full-time studies.

2. The Court may fix the support payable for a child of full age at a level that departs from the level of support which would be provided under these Rules, if it deems it appropriate, taking into account all the circumstances in which the child finds himself, particularly his age, health condition, level of education or nature of his studies, civil status, place of residence, as well as his level of autonomy and, where applicable, the time needed by the child to acquire sufficient autonomy.

3. The support payable by a parent for his child shall be established, on an annual basis, taking into account the basic parental contribution to which the parents should be bound jointly in respect of the child, the child care expenses, post-secondary education expenses and special expenses relating to the child, the disposable income of that parent in relation to that of both parents and the custody time he assumes in respect of the child, in accordance with the following Rules and the form in Schedule I.

The basic parental contribution of both parents shall be established on the basis of their disposable income and of the number of children, in accordance with the table in the Regulation respecting the Basic Parental Contribution Determination Table (chapter C-25.01, r.12).

4. A parent who assumes more than 60% of the custody time of a child shall be considered to have sole custody for the purposes of these Rules.

Where only one parent has sole custody of all children, the support payable by the other parent shall be calculated following Division 1 of Part 5 of the form; notwithstanding the foregoing, if the non-custodial parent has visiting and prolonged outing rights, that is, if he assumes between 20% and 40% of the custody time in respect of the children, the support payable by that parent shall be calculated following Division 1.1 of that part of the form.

5. Custody is also considered to be sole custody where each parent has sole custody of at least one child. In that case, the support payable by a parent shall be calculated following Division 2 of Part 5 of the form.

6. Where each parent assumes at least 40% of the custody time in respect of a child, custody of that child is considered shared custody for the purposes of these Rules.

Where both parents have shared custody of all children, the support payable by a parent shall be calculated following Division 3 of Part 5 of the form.

7. In situations involving both sole custody and shared custody, that is, where at least one parent has sole custody of at least one child and where both parents have shared custody of at least another child, the support payable by a parent shall be calculated following Division 4 of Part 5 of the form.

This also applies in situations involving

- sole custody and sole custody with visiting and prolonged outing rights, that is, where at least one parent has sole custody of at least two children and where the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those children;
 - shared custody and sole custody with visiting and prolonged outing rights, that is, where the parents have shared custody in respect of at least one child and where at least one parent has sole custody of one or more other children while the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those other children;
 - shared custody, sole custody and sole custody with visiting and prolonged outing rights, that is, where the parents have shared custody in respect of at least one child, where at least one parent has sole custody of one or more other children and where the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those other children.
8. Unless the Court decides otherwise considering, in particular, the parent's assets, the support payable by a parent in respect of his child may not exceed half his disposable income. Part 6 of the form shows how to calculate the support payable pursuant to this Rule.
9. For the purposes of these Rules, including the related form and table,

(1) «expenses» means

- child care expenses, in addition to the annual child care expenses required to fulfil the child's needs, the child care expenses that the custodial parent must incur in particular to hold employment or to receive training or by reason of the parent's health condition;

- post-secondary education expenses, that is, the annual expenses incurred so that a child may pursue post-secondary studies, including in particular, in addition to tuition fees and expenses for required pedagogical materials, transportation or accommodation expenses incurred for that purpose;
- special expenses, that is, annual expenses other than child care expenses and post-secondary educational expenses, such as medical expenses, expenses for primary or secondary studies or for any other educational program and expenses related to extracurricular activities, where those expenses are linked to the needs required by the particular situation experienced by the child.

The child care expenses, post-secondary education expenses and special expenses are reduced, where applicable, by any related advantage, subsidy, deduction or tax credit, including any sum granted by the Minister of Education, Recreation and Sports and received by the child under a financial assistance program for education expenses, less the related tax burden, where applicable. The amount of each of the expenses thus reduced is deemed to be equal to zero when the amount is negative;

(2) «annual income»

means income from any source, in particular wages, salaries and other remuneration, support paid by a third party and received for one's own needs, employment insurance benefits, parental insurance benefits and other benefits granted under a statutory pension or compensation plan, taxable amounts of dividends, interest and other investment income, net income from rental activities and net income from the operation of a business or from self-employment; despite the foregoing, this definition excludes government family transfers, last-resort financial assistance and any sums granted by the Minister of Education,

Recreation and Sports and received under a financial assistance program for education expenses.

Non-taxable income is converted into a taxable equivalent.

The income considered is that of the current year, unless the use of that reference period is not advisable given the circumstances, in which case the income is the income foreseeable for 12 months following the filing of the application.

If a parent, under section 5 of the Act to promote access to justice in family matters (2012, chapter 20), fails to provide to the Service administratif de rajustement des pensions alimentaires pour enfants (SARPA) information or the documents that would allow his or her annual income to be determined, that income is then determined, under that section, in accordance with the rules prescribed by government regulation;

(3) «disposable income»

means the annual income, less the amounts mentioned in Part 3 of the form as the basic deduction and deductions for union and professional dues;

(4) «custody time»

means the time during which a parent has the custody of a child or exercises visiting and outing rights in respect of a child, whether or not the child is in the care of a third person during that time.

deems it appropriate, fix for that part of the disposable income an amount different from the amount that would be obtained using that percentage.

11. (Implicitly replaced).

12. (Revoked).

10. The percentage in the table in the Regulation respecting the Basic Parental Contribution Determination Table (chapter C-25.01, r.12) for the part of the parents' disposable income exceeding \$200,000 is given for information purposes only; therefore, the Court may, if it

REGULATION RESPECTING THE STATEMENT BY PARTIES REQUIRED FOR AN APPLICATION RELATING TO A SUPPORT OBLIGATION

CODE OF CIVIL PROCEDURE

(chapter C-25.01, art. 443, 2nd par., and art. 444)

1. The information that must be contained in the statement by parties required under article 444 of the Code of Civil Procedure (chapter C-25.01) is the information prescribed by Schedule I.
2. This Regulation replaces the Regulation respecting the statement by parties in respect of applications relating to an obligation of support (chapter C-25, r. 5).

REGULATION RESPECTING THE BASIC PARENTAL CONTRIBUTION DETERMINATION TABLE

CODE OF CIVIL PROCEDURE

chapter C-25.01, art. 443, 2nd par.)

1. The Table determining the combined basic child support contribution payable by the parents on the basis of their disposal income and the number of children they have is the Table prescribed by Schedule I.

If the number of children is greater than 6, the contribution is determined by multiplying the difference between the amounts prescribed in the Table for 5 and 6 children by the number of additional children and by adding the product thus obtained to the amount prescribed for 6 children.



