



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

**Publication produced by the Ministère de
la Justice du Québec.**

The information contained in this brochure was valid at the time of printing.
For the most current information, visit our website at
www.justice.gouv.qc.ca

Printing and distribution supervision

Direction des communications

Illustrations

Immaculæ conception graphique

Legal deposit - Bibliothèque et Archives nationales du Québec, 2014

ISBN : 978-2-550-71503-0 (print version)

ISBN : 978-2-550-71504-7 (PDF)

© Gouvernement du Québec

Reproduction of all or part of this document is authorized
with mention of the source.



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

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.

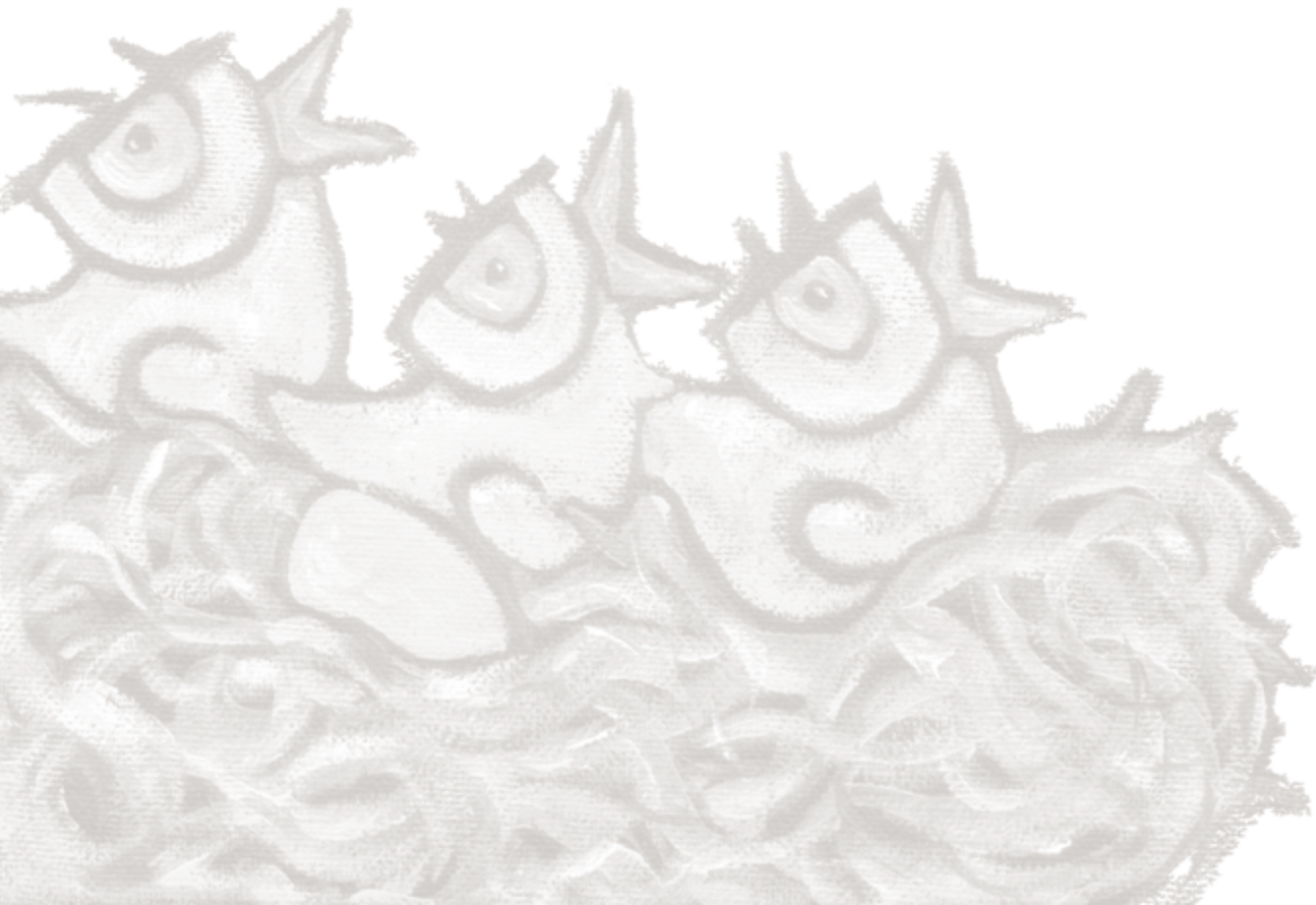
TABLE OF CONTENTS

GLOSSARY	2
ANSWERS TO YOUR QUESTIONS	4
APPLICATIONS FOR CHILD SUPPORT COVERED BY THE RULES OF THE DETERMINATION MODEL	5
CALCULATION OF CHILD SUPPORT	5
PROCEDURE AND DOCUMENTS	13
AGREEMENTS BETWEEN PARENTS AND CHILD SUPPORT ADJUSTMENTS	14
REVIEW OF A CHILD SUPPORT PAYMENT	15
REASONS FOR THE REFORM	16
MONITORING THE EFFECTS OF THE LEGISLATION	16
OTHER SOURCES OF INFORMATION	17
COMPLETING THE FORM, LINE BY LINE	19
Main heading	19
Part 1 – Identification	19
Part 2 – Statement of parents' income	19
Part 3 – Calculation of parents' disposable income for the purpose of calculating the contribution	20
Part 4 – Calculation of the annual parental contribution	21
Part 5 – Calculation of annual support according to custody time	23
Part 6 – Capacity to pay of debtor	25
Part 7 – Agreement between parents verified by the Court	25
Part 8 – Payment frequency	25
Part 9 – Statement of each parent's assets and liabilities	26
Part 10 – Declaration under oath	26
RELEVANT LEGISLATION AND FORMS	
Basic parental contribution determination table	28
Child support determination form	30
Sworn statement under article 827.5 of the code of civil procedure	37
Excerpts from the civil code of Québec and the code of civil procedure	39
Regulation respecting the determination of child support payments	45

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.



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.canada.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 father and mother 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 (Canada Child Tax Benefit(CCTB), child assistance payments, Universal Child Care Benefit(UCCB), 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.

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 de la santé et de la sécurité du travail (CSST). 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 2014, the basic deduction is \$10,200. 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 \$10,200 basic deduction applicable as of January 1, 2014.

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 \$20,200, and the father's gross income is \$40,200. The annual net child care expenses total \$2,000.

	Father	Mother
Gross employment income	\$40,200	\$20,200
Basic deduction	\$10,200	\$10,200
Disposable income	\$30,000	\$10,000
Disposable income of both parents	\$40,000	
Basic annual contribution of both parents according to the 2014 Table	\$8,900	
Basic parental contribution of each parent	\$6,675	\$2,225
Child care expenses (net of taxes)	\$2,000	
Contribution of each parent to child care expenses	\$1,500	\$500

This example shows that the father's disposable income represents 75% of the total (combined) disposable income (\$30,000 out of \$40,000) and the mother's disposable income equals 25% of that total (\$10,000 out of \$40,000). 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 (\$7 per day) 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.

The annual amount of the Universal Child Care Benefit (UCCB) must also be deducted from the child care expenses. The UCCB is designed to help Canadian families, as they try to balance work and family life, by supporting their child care choices through direct financial support. The UCCB is for children under the age of 6 years and is paid in instalments of \$100 per month per child. The benefit is taxable at both the federal and provincial levels. Since the UCCB is considered as a benefit for child care purposes, the amount must be deducted from the total child care expenses; but, since the UCCB is taxable, only the net amount after tax needs to be deducted. If the final amount of child care expenses is negative, once all benefits, subsidies, deductions and income tax credits have been deducted, it is deemed to be zero.

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	\$8,900
Basic parental contribution of the mother (25% of the basic annual contribution of both parents)	\$2,225
Share of child care expenses assumed by the mother (net of taxes) (25% x 2,000)	\$500
Total contribution of the mother	\$2,725
Basic parental contribution of the father (75% of the basic annual contribution of both parents)	\$6,675
Share of child care expenses assumed by the father (net of taxes) (75% x 2,000)	\$1,500
Total contribution of the father and child support payable	\$8,175

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	\$8,900
Basic parental contribution of the father (75% of the basic annual contribution of both parents)	\$6,675
Share of child care expenses assumed by the father (net of taxes) (75% x 2,000)	\$1,500
Total contribution of the father	\$8,175
Basic parental contribution of the mother (25% of the basic annual contribution of both parents)	\$2,225
Share of child care expenses assumed by the mother (net of taxes) (25% x 2,000)	\$500
Total contribution of the mother and child support payable	\$2,725

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	\$8,900
Total parental contribution (including child care expenses net of taxes)	\$10,900
Adjustment for the father's visiting and prolonged outing rights of the father (26% - 20% = 6% x \$8,900)	\$534
Adjusted basic parental contribution (\$10,900 - \$534)	\$10,366
Contribution of the mother (25% x \$10,366)	\$2,591.50
Contribution of the father and child support payable (75% x \$10,366)	\$7,774.50

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	\$8,900	
Basic parental contribution of each parent based on disposable income	\$6,675	\$2,225
Cost of care for each parent	\$4,450	\$4,450
Support payment payable by the father \$2,225 (\$6,675 - \$4,450) + \$1,500 (child care expenses net of taxes)	\$3,725	
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, \$8,900 x 50% = \$4,450.

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.

For more examples, visit the Ministère de la Justice website at www.justice.gouv.qc.ca.

Effects of shared custody on the division of joint expenses

In cases of shared custody, the division of joint expenses is often a point of dispute. Joint expenses are the expenses paid from time to time on 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, clothing, 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 (the basic parental contribution, line 531) and what that parent actually spends (the cost of care, line 532), 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 in line 534 (annual support payable), **the joint expenses should be paid by each parent in proportion to custody time.** However, in reality 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 clothing, and one parent could then pay the other the relevant percentage of the total (between 40% and 60%), leaving that parent with full responsibility for buying the clothes.

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 CSST, 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 *Sworn Statement under Article 827.5 of the Code of Civil Procedure* (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, the CCTB and UCCB, 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 CCTB and UCCB.

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 now 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 \$265 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)

Since April 1, 2014, in simple cases in which a parent's income has changed, the amount of a child support payment can be obtained through an administrative process, without involving the Court, on payment of a fee of roughly \$275. The service is provided free of charge for parents who are financially eligible for legal aid, subject to the rules on the contributory scheme. For more information and to check your eligibility, visit the SARPA website at www.sarpaquebec.ca, or call 1 855 LeSARPA (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.

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).

OTHER SOURCES OF INFORMATION

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

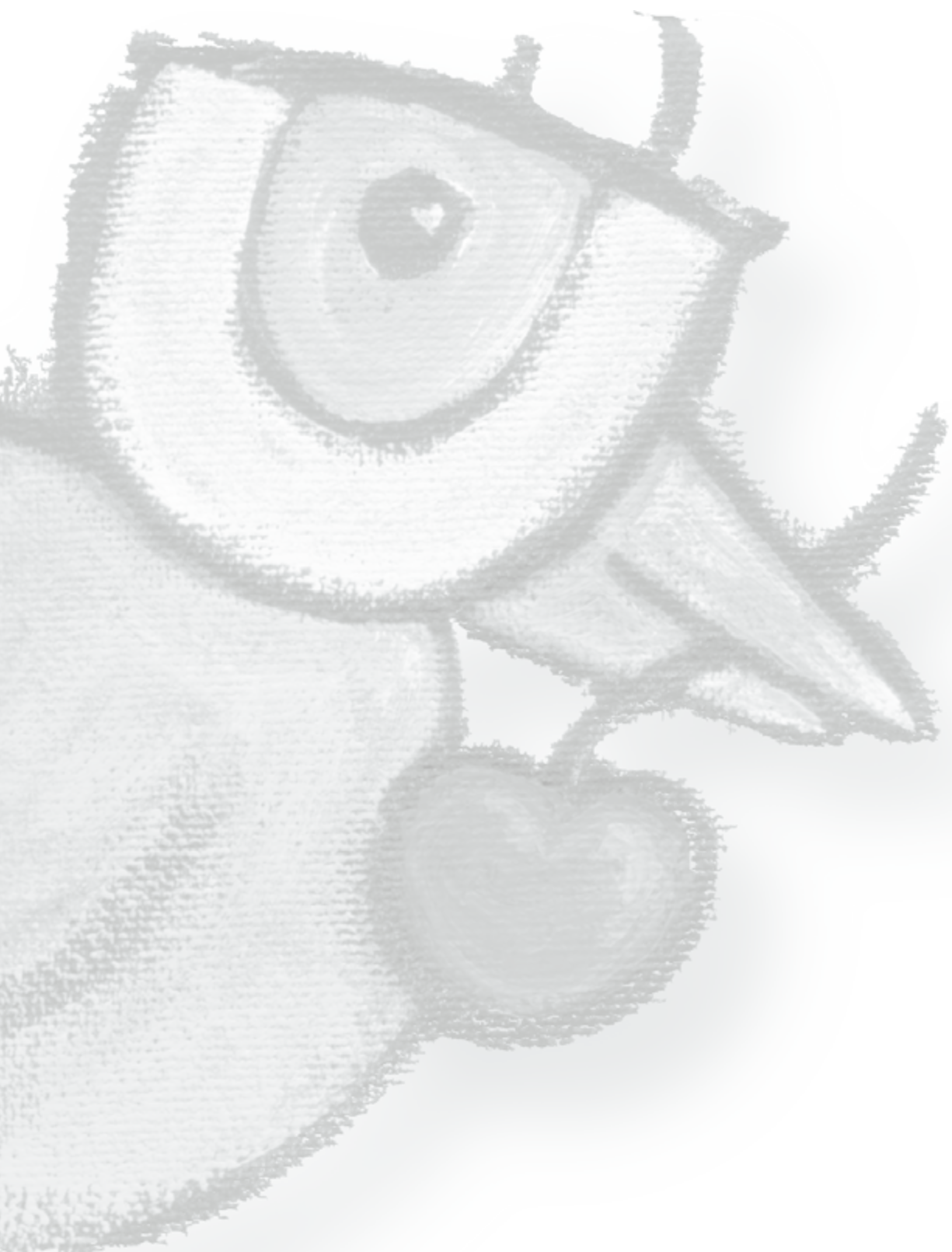
To obtain more information on the *Québec model for the determination of child support payments* or copies of the Table, you can contact:

- » 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.canada.justice.gc.ca**.



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 CSST, 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 (Canada Child Tax Benefit (CCTB), Child Assistance payments, Universal Child Care Benefit (UCCB), 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 2014, the amount is \$10,200. 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)	\$40,200	\$20,200
301	Basic deduction (See table)	\$10,200	\$10,200
302	Deduction for union dues	\$0	\$0
303	Deduction for professional fees	\$0	\$0
304	Total des deductions (Add lines 301 to 303)	\$10,200	\$10,200
305	Disposable income of each parent (Line 300 – line 304) Enter "0" if negatif	\$30,000	\$10,000

- ✓ 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.

- ✓ 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.

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.

		Father	Mother
305	Disposable income of each parent (Line 300 – line 304) Enter “0” if negative	\$30,000	\$10,000
306	Disposable income of both parents (Add the two amounts from line 305)	\$40,000	
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)	75%	25%

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 \$40,000 and they have two children together, the amount to enter in line 401 is \$8,900 based on the 2014 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
30 001 – 32 000	5 280	8 010	9 960	11 920	13 840	15 790
32 001 – 34 000	5 440	8 230	10 310	12 330	14 380	16 440
34 001 – 36 000	5 630	8 460	10 620	12 770	14 920	17 080
36 001 – 38 000	5 770	8 700	10 870	13 060	15 250	17 430
38 001 – 40 000	5 950	8 900	11 130	13 360	15 600	17 820

- ✓ 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)	\$8,900	
402	Basic parental contribution of each parent (line 401 X line 307)	\$6,675	\$2,225

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, such as a UCCB payment. 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	\$2,000	+		\$2,000
404	Net post-secondary education expenses				
405	Net special expenses (Please specify : _____)		+		
406	Total expenses (Add lines 403 to 405)	\$2,000	+		\$2,000
407	Contribution of each parent to expenses (Line 406 X line 307)			\$1,500	\$500

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.

For the couple used in all the examples in this brochure, it was established in Part 4 that the father's basic annual parental contribution is \$6,675, and that the father's share of child care expenses comes to \$1,500, or 75% of total child care expenses (\$2,000).

The two amounts, added together, represent the amount of child support payable by the father to the mother, who has sole custody of their two children, namely \$8,175. In general, the custodial parent pays

the child care expenses. However, in the following example, the father pays all the child care expenses directly to the day care centre; they amount to \$2,000, in other words the father's share of \$1,500 and the mother's share of \$500. The amount of \$2,000 must be subtracted from the amount of support payable (\$8,175) to the mother. The resulting amount, \$6,175, is the adjusted annual support payable; this is the amount that must be entered in line 512.1, with the reasons 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")	X	
511	Annual contribution of both parents (line 401 + line 406)	\$10,900	
512	Annual support payable by the non-custodial parent (line 511 x line 307)	\$8,175	
512.1	Adjust annual support payable Reason : <i>The father pays all child care expenses (\$2,000) directly to the day care center.</i>	\$6,175	

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 *Sworn Statement under Article 827.5 of the Code of Civil Procedure*;
- » Excerpts from the *Civil Code of Québec* and the *Code of Civil Procedure*;
- » The *Regulation respecting the determination of child support payments*.

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 2014)

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	2 760	3 000	3 000	3 000	3 000	3 000
6 001 - 7 000	2 820	3 500	3 500	3 500	3 500	3 500
7 001 - 8 000	2 880	4 000	4 000	4 000	4 000	4 000
8 001 - 9 000	2 940	4 500	4 500	4 500	4 500	4 500
9 001 - 10 000	3 000	4 690	5 000	5 000	5 000	5 000
10 001 - 12 000	3 150	4 890	5 790	6 000	6 000	6 000
12 001 - 14 000	3 300	5 130	6 080	7 000	7 000	7 000
14 001 - 16 000	3 480	5 370	6 430	7 470	8 000	8 000
16 001 - 18 000	3 670	5 660	6 810	7 950	9 000	9 000
18 001 - 20 000	3 880	5 970	7 220	8 490	9 730	10 000
20 001 - 22 000	4 160	6 390	7 760	9 120	10 480	11 000
22 001 - 24 000	4 420	6 790	8 270	9 720	11 210	12 000
24 001 - 26 000	4 660	7 170	8 750	10 330	11 920	13 000
26 001 - 28 000	4 880	7 460	9 200	10 900	12 630	14 000
28 001 - 30 000	5 100	7 760	9 570	11 410	13 240	15 000
30 001 - 32 000	5 280	8 010	9 960	11 920	13 840	15 790
32 001 - 34 000	5 440	8 230	10 310	12 330	14 380	16 440
34 001 - 36 000	5 630	8 460	10 620	12 770	14 920	17 080
36 001 - 38 000	5 770	8 700	10 870	13 060	15 250	17 430
38 001 - 40 000	5 950	8 900	11 130	13 360	15 600	17 820
40 001 - 42 000	6 130	9 130	11 440	13 720	16 010	18 300
42 001 - 44 000	6 340	9 410	11 750	14 080	16 420	18 740
44 001 - 46 000	6 540	9 660	12 060	14 470	16 870	19 280
46 001 - 48 000	6 730	9 960	12 420	14 910	17 390	19 870
48 001 - 50 000	6 930	10 200	12 770	15 340	17 900	20 470
50 001 - 52 000	7 130	10 460	13 120	15 790	18 430	21 100
52 001 - 54 000	7 330	10 750	13 470	16 200	18 930	21 670
54 001 - 56 000	7 510	11 000	13 820	16 670	19 490	22 310
56 001 - 58 000	7 710	11 270	14 170	17 060	19 980	22 870
58 001 - 60 000	7 910	11 510	14 500	17 490	20 490	23 460
60 001 - 62 000	8 100	11 780	14 830	17 900	20 970	24 010
62 001 - 64 000	8 270	12 020	15 190	18 330	21 490	24 650
64 001 - 66 000	8 460	12 280	15 530	18 760	21 980	25 210
66 001 - 68 000	8 660	12 500	15 820	19 150	22 460	25 790
68 001 - 70 000	8 800	12 730	16 140	19 570	22 990	26 400
70 001 - 72 000	8 960	12 970	16 460	19 940	23 450	26 930
72 001 - 74 000	9 120	13 190	16 770	20 350	23 950	27 520
74 001 - 76 000	9 310	13 390	17 060	20 740	24 430	28 100
76 001 - 78 000	9 420	13 540	17 280	21 030	24 750	28 490
78 001 - 80 000	9 540	13 720	17 510	21 300	25 090	28 890
80 001 - 82 000	9 650	13 860	17 700	21 560	25 400	29 260
82 001 - 84 000	9 760	14 010	17 930	21 830	25 740	29 650
84 001 - 86 000	9 930	14 170	18 140	22 080	26 050	30 000
86 001 - 88 000	10 010	14 290	18 300	22 320	26 330	30 340
88 001 - 90 000	10 080	14 410	18 450	22 500	26 540	30 590
90 001 - 92 000	10 170	14 520	18 640	22 730	26 850	30 940
92 001 - 94 000	10 260	14 640	18 780	22 910	27 040	31 170
94 001 - 96 000	10 360	14 750	18 940	23 120	27 310	31 480
96 001 - 98 000	10 420	14 850	19 060	23 300	27 520	31 760
98 001 - 100 000	10 510	14 950	19 210	23 440	27 710	31 970

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	10 590	15 040	19 350	23 640	27 950	32 240
102 001 - 104 000	10 660	15 130	19 490	23 790	28 160	32 480
104 001 - 106 000	10 730	15 240	19 610	23 990	28 370	32 730
106 001 - 108 000	10 800	15 340	19 770	24 160	28 600	32 990
108 001 - 110 000	10 870	15 430	19 920	24 340	28 810	33 230
110 001 - 112 000	10 960	15 530	20 050	24 490	29 030	33 490
112 001 - 114 000	11 040	15 610	20 200	24 680	29 270	33 740
114 001 - 116 000	11 120	15 720	20 340	24 860	29 470	33 990
116 001 - 118 000	11 200	15 820	20 480	25 020	29 700	34 260
118 001 - 120 000	11 280	15 910	20 630	25 230	29 920	34 500
120 001 - 122 000	11 350	16 010	20 760	25 390	30 130	34 750
122 001 - 124 000	11 400	16 100	20 880	25 550	30 330	34 960
124 001 - 126 000	11 470	16 180	21 000	25 680	30 530	35 190
126 001 - 128 000	11 540	16 240	21 120	25 830	30 690	35 410
128 001 - 130 000	11 590	16 330	21 230	25 950	30 850	35 600
130 001 - 132 000	11 660	16 410	21 360	26 090	31 040	35 790
132 001 - 134 000	11 710	16 470	21 450	26 250	31 220	36 000
134 001 - 136 000	11 770	16 550	21 560	26 380	31 380	36 200
136 001 - 138 000	11 840	16 610	21 690	26 500	31 570	36 400
138 001 - 140 000	11 890	16 700	21 790	26 660	31 740	36 610
140 001 - 142 000	11 960	16 760	21 900	26 790	31 920	36 810
142 001 - 144 000	12 030	16 870	22 040	26 960	32 130	37 050
144 001 - 146 000	12 100	16 950	22 170	27 100	32 350	37 290
146 001 - 148 000	12 180	17 040	22 320	27 310	32 540	37 530
148 001 - 150 000	12 250	17 140	22 440	27 450	32 760	37 770
150 001 - 152 000	12 320	17 240	22 570	27 610	32 950	38 000
152 001 - 154 000	12 390	17 320	22 700	27 780	33 170	38 220
154 001 - 156 000	12 470	17 420	22 860	27 950	33 390	38 480
156 001 - 158 000	12 530	17 520	22 980	28 110	33 580	38 730
158 001 - 160 000	12 610	17 600	23 100	28 270	33 800	38 970
160 001 - 162 000	12 670	17 680	23 250	28 450	34 000	39 200
162 001 - 164 000	12 760	17 770	23 380	28 620	34 200	39 420
164 001 - 166 000	12 820	17 880	23 520	28 770	34 410	39 680
166 001 - 168 000	12 880	17 980	23 650	28 940	34 640	39 920
168 001 - 170 000	12 960	18 060	23 770	29 110	34 830	40 150
170 001 - 172 000	13 040	18 150	23 920	29 280	35 050	40 400
172 001 - 174 000	13 120	18 250	24 050	29 440	35 240	40 620
174 001 - 176 000	13 190	18 330	24 190	29 610	35 470	40 890
176 001 - 178 000	13 260	18 440	24 310	29 780	35 670	41 120
178 001 - 180 000	13 330	18 540	24 480	29 950	35 880	41 360
180 001 - 182 000	13 420	18 620	24 600	30 100	36 100	41 610
182 001 - 184 000	13 480	18 720	24 730	30 270	36 300	41 830
184 001 - 186 000	13 540	18 810	24 870	30 440	36 500	42 090
186 001 - 188 000	13 630	18 890	25 010	30 620	36 720	42 330
188 001 - 190 000	13 690	18 980	25 140	30 770	36 930	42 570
190 001 - 192 000	13 770	19 080	25 270	30 960	37 140	42 810
192 001 - 194 000	13 840	19 190	25 410	31 120	37 350	43 060
194 001 - 196 000	13 920	19 270	25 570	31 280	37 570	43 300
196 001 - 198 000	13 980	19 370	25 700	31 450	37 760	43 540
198 001 - 200 000	14 060	19 470	25 830	31 620	37 990	43 780
Disposable income greater than \$200,000 ⁽²⁾	14 060 + 3,5 % of excess amount	19 470 + 4,5 % of excess amount	25 830 + 6,5 % of excess amount	31 620 + 8,0 % of excess amount	37 990 + 10,0 % of excess amount	43 780 + 11,5 % of excess amount

(1) For situations involving 7 children or more, the basic parental contribution shall be established by multiplying the difference between the amounts prescribed 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.11).

(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).

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 2014: \$10,200

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 (Father's identification) Given name(s)

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

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.

Table with 3 columns: Line number, Description, FATHER, MOTHER. Rows include Gross salary, Commissions/tips, Net income from a business or self-employment, Employment insurance benefits and parental insurance benefits, Support paid by a third party and received for own needs, Retirement or disability benefits, Interest, dividends, and other investment income, Net rentals, Other income, and TOTAL.

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 in Schedule II)	<i>(See Note 1)</i>	_____
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 (<i>See Note 2</i>) (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.)

	FATHER	MOTHER
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 (<i>See Note 2</i>) (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.)

	FATHER	MOTHER
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 (<i>See Note 2</i>) (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 (<i>See Note 3</i>) (Line 531 - line 532) Enter "0" if negative	_____	_____
534 Annual support payable (<i>See Note 2</i>) (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 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 _____

Postal address (if different) _____

Postal Code _____ Province _____ Country _____

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

II 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 income security 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 to which this statement is attached

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

III INFORMATION (IF IT IS KNOWN) CONCERNING THE OTHER PARTY

15 Residential address _____

16 Telephone at home _____ At work _____

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

SWORN STATEMENT

I declare that the information given is true and complete, and I have signed

At _____ on this _____ day of _____

Deponent

Sworn before me at _____ on this _____ day of _____

Person authorized to administer oath

**SWORN STATEMENT UNDER ARTICLE 827.5 OF THE
CODE OF CIVIL PROCEDURE OF QUÉBEC**

Writing instructions for the deponent

The **Act to facilitate the payment of support** prescribes that every application relating to an obligation of support must be accompanied with this statement, completed by each party thereto, concerning his own situation. The information required therein is determined by regulation.

You are responsible for completing the statement in full, for signing it and for making a sworn statement on its contents.

The Act stipulates that such statements are confidential and they shall be kept by the clerk of the court until the judgment is rendered. If the court does not award support, the statements shall be **obligatorily destroyed** by the clerk.

If support is awarded by judgment, the information shall be entered in the register of support payments kept by the clerk.

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

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. As regards remuneration, indicate salary and frequency of payments. If unemployed, check number 8.

8 Unemployed

Check if applicable.

9 Income security benefits

Check if you are receiving last-resort financial assistance benefits. Where applicable, indicate also your file number with the Ministère 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 Give every information required

Sworn statement

Indicate the place and date and sign on the line "deponent". The statement must be sworn before any person authorized to administer oath, in particular the clerk of the court.

EXCERPTS FROM THE CIVIL CODE OF QUÉBEC AND THE CODE OF CIVIL PROCEDURE OF QUÉBEC

CIVIL CODE OF QUÉBEC

(Excerpts updated to 1 April 2014)

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, 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).

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 (Excerpts updated to 1 April 2014)

- 44.1. The special clerk rules, in particular:
- (1) on any motion, contested or not, for joinder of actions, security, summons of a witness under article 282, communication, filing or dismissal of exhibits, medical examination, particulars, amendment, modification of an agreement under article 151.2, substitution of attorney, appointment of a practitioner or relief from default, or to cease representing, and
 - (2) on any other interlocutory or incidental proceeding, contested or not but, if contested, with the consent of the parties.

The special clerk may, in the case of applications relating to child custody or obligations of support, homologate any agreement effecting a complete settlement of the matter. Once homologated, such agreements have the same effect and binding force as a judgment of the Superior Court.

In all cases, the decision may be revised by the judge in accordance with the formalities provided in article 42.

45. The clerk or the assistant clerk may refer to the judge or to the court any matter submitted to him, if he considers that the interests of justice so require.

In the case of an application referred to in the second paragraph of article 44.1, the special clerk may refer the application to the judge or the court if he considers that the agreement between the parties does not provide sufficient protection for the interests of the children or that a party's consent was obtained under duress. He may, to evaluate the agreement or the consent of the parties, summon and hear the parties, even separately, in the presence of their attorneys, if any.

- 331.9. Once proceedings are terminated, the parties must retrieve the exhibits they have filed, failing which the exhibits are destroyed by the clerk one year after the date of the judgment or of the proceeding terminating the proceedings, unless the chief justice or chief judge decides otherwise.

Where a party, on whatever grounds, seeks a remedy against a judgment, the exhibits that have not been retrieved by the parties are destroyed by the clerk one year after the date of the final judgment or of the proceeding terminating the proceedings, unless the chief justice or chief judge decides otherwise.

The child support determination forms attached to the judgment under article 825.13 are excepted from the above rules.

- 814.1. Applications which, pursuant to the second paragraph of article 44.1, are within the jurisdiction of the special clerk are presented directly to the special clerk and do not require a hearing.

- 825.8. The Government, by regulation, shall establish standards for the determination of the child support payments to be made by a parent, on the basis of the basic parental contribution determined in respect of the child, of the child care expenses, post-secondary education expenses and special expenses relating to the child and of the parents' custodial arrangement in respect of the child. The Government shall prescribe the use of a form and of a related table determining, on the basis of the parents' disposable income and the number of children, the basic parental contribution, as well as the production of evidentiary documents.

825.9. No application relating to child support may be heard unless it is accompanied by the form prescribed for the determination of child support payments, duly completed by the plaintiff, and by the prescribed documents.

Likewise, no contestation of the application may be heard unless the prescribed form has been produced with the prescribed documents by the defendant. The court may, however, relieve the defendant from his default on the conditions it determines.

The rules provided in this article do not apply to a plaintiff or defendant who is not a parent of the child.

825.10. The plaintiff parent must serve a copy of the prescribed form and prescribed documents with the application. Not less than five days before the presentation of the application, the defendant parent must serve a copy of the prescribed form and prescribed documents on the plaintiff parent.

825.11. The parents may produce the prescribed form and prescribed documents jointly. If they do, they are exempted from service requirements.

825.12. If the information stated in the prescribed form or prescribed documents is contested or incomplete or if the court considers it necessary, it may make good the deficiency and, for instance, establish the income of a parent. In establishing the income of a parent, the court may have regard, among other things, to the assets held by the parent and attribute to those assets the production of such income as it sees fit.

825.13. The support to be provided to a child is determined without regard to support claimed by a parent of the child for himself.

A judgment granting support to a child and to a parent of the child must state separately the amount of support to be provided to each.

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

825.14. Parents who make a private agreement stipulating a level of child support that departs from the level of support which would be required to be provided under the rules for the determination of child support payments must state precisely, in their agreement and in the form they file, the reasons for such departure.

Likewise, any judgment granting a level of child support which is at variance with a private agreement between the parents or, in the case of a contested application, with the information stated in a form filed by the parents, must state precisely the reasons for such variance and include references to the relevant items of the prescribed form.

827.5. No application relating to an obligation of support may be heard unless it is accompanied by a sworn statement by the plaintiff containing the information prescribed by regulation. If a creditor is a minor, the statement must be made by the person acting for the minor. Likewise, no contestation of the application may be heard unless a sworn statement by the defendant has been filed at the office of the court. The court may, however, relieve the defendant from his default on the conditions it determines.

Moreover, no ruling may be made on an agreement relating to an obligation of support submitted by the parties unless the sworn statement referred to in the first paragraph has been filed by each of the parties at the office of the court.

The statements shall be kept at the office of the court, and are confidential. If the court does not award support, the statements are destroyed.

- 827.6.** As soon as a judgment awarding support or a judgment revising such a judgment is rendered, the clerk of the court shall enter in the register of support payments the relevant information contained in the judgment and in the sworn statements and shall transmit the statements, together with a copy of the judgment, to the Minister of Revenue.

The information entered in the register of support payments is confidential.

- 827.7.** Any party to an agreement relating to an obligation of support submitted in connection with an application governed by this Title must, where applicable, declare the fact that the party is a recipient under a last resort financial assistance program or received benefits under such a program during the period covered by the agreement.



REGULATION RESPECTING THE DETERMINATION OF CHILD SUPPORT PAYMENTS

CODE OF CIVIL PROCEDURE

(R.S.Q., c. C-25, a. 825.8; 1996, c. 68, s. 2)

(Administrative consolidation updated to 1 Avril 2014)

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 Schedule II.

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 and the annual amount received as a benefit under section 4 of the Universal Child Care Benefit Act, made by section 168 of the Budget Implementation Act, 2006 (S.C. 2006, c. 4), 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.

purposes only; therefore, 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.

10. The percentage in the table in Schedule II for the part of the parents' disposable income exceeding \$200,000 is given for information

11. For the application of the table in Schedule II to situations involving more than 6 children, the basic parental contribution shall be established by multiplying the difference between the amounts prescribed 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.

12. Revoked.



