

REVENU QUÉBEC
www.revenu.gouv.qc.ca

Support Payments

Your statement
of account



Québec 

5 Security to be provided

This section lists the amounts billed to you as security (see the “Debit” column) and the amounts you paid as security (see the “Credit” column). The balance is the amount still payable on the security you are currently required to provide. This section does not apply to you if the full amount of support is deducted at source (from your salary, for example).

Statement of securities received

This section does not apply to you if the full amount of support is deducted at source (from your salary, for example). The sections concerning securities list the amounts you paid during the period covered by the statement to guarantee your support payments.

6 Liquid security

This section lists the support payments you made as liquid security. All payments received as such are shown in this section, until the security is paid in full. The amounts bear interest at the legal rate and are registered in the “Interest on liquid security” account.

7 Non-liquid security

This section shows the value of the non-liquid security you provided (such as a letter of guarantee from a financial institution). Interest does not apply in this case.

8 Interest on liquid security

This section shows the amount of interest accrued on the liquid security provided.



Special case

Support payments are made twice a month, on the 1st and the 16th of the month. If the frequency of the support payments provided for in your judgment is not monthly or twice monthly, we have to calculate the support amount to obtain the amount to be paid twice a month. The calculation must be done based on 4.34821 weeks per month (to include leap years).

Exemple

A judgment provides for an annual support amount of \$5,200, which would be \$100 per week. To calculate the monthly amount, divide \$5,200 by 12 months, which gives you \$433.33. To obtain the weekly amount of the support payment, divide \$433.33 by 4.34821, which gives you \$99.66.

1. $365.25 \text{ days per year} \div 12 \text{ months} \div 7 \text{ days} = 4.34821 \text{ weeks per month}$.
2. Since there is one more day every four years, we spread this day over the four years, which gives $\frac{1}{4}$ of a day (0.25) per year, and we add it to the number of days per year (365 days).



This folder is provided solely for information purposes. The information it contains does not constitute a legal interpretation of the *Act to facilitate the payment of support* or any other legislation.

For further information about the support-payment collection program, contact us at one of the following numbers:

Québec City area

418 652-4413

Other areas in Québec

1 800 488-2323 (toll-free)

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

3800, rue de Marly, secteur 1-1-1
Québec (Québec) G1X 4A5

577, boulevard Henri-Bourassa Est, 2^e étage
Montréal (Québec) H2C 1E2

We invite you to visit our website at
www.revenu.gouv.qc.ca

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This publication is also available in French under the title *Le versement des pensions alimentaires – Votre relevé de compte (IN-903)*.

5 Security to be provided

Previous balance
Billing of security
Payment received (security)

STATEMENT OF SECURITIES RECEIVED

6 Liquid security

Previous balance
Payment received

7 Non-liquid security

Previous balance
Non-liquid security received

8 Interest on liquid security

Previous balance
Interest accrued on security

Information: Give the transaction accounted for in our computer system.
L'information doit être la transaction enregistrée dans notre système.

Ministère des Revenus