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## Child Support Report

A comprehensive report on child support, prepared for John Smith and Anna Harris by Anna Turney of Ditcher, Quick & Hyde on May 24, 2021.

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## 1. Overview

Summary of Support



### Child Support (s. 3)

shared parenting

Section 3 Child support is a monthly amount calculated based on the payor's income. It is paid to assist with the costs of raising children.

**\$1,190** monthly



Guideline  
Support



### Child Support (s. 7)

special expenses

Section 7 Child support is paid to assist with certain "special" expenses such as child care, education, and other agreed-upon extraordinary expenses.

**\$154** annual expense support



Expenses  
Support



### Total Support

child support

Total support includes the combined child support payments listed above

**\$1,177** monthly



Total Support

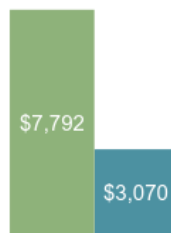


### Monthly Budget

cash flow comparison

The monthly cash flow available to budget with after taxes, support payments and government benefits.

**\$7,792 vs \$3,070** monthly



Monthly Budget



### 3. Child Support (s. 3)

fixed monthly child support

Section 3 child support is base monthly child support paid to assist with the costs of raising children. Section 3 child support is payable by Person 1 to Person 2 in the monthly base amount shown below.



Guideline Amount

Child Support is calculated before any spousal support, based on the pre-tax income of each party. Child support payments are generally not tax-deductible.

Section 3 child support calculation details are in the table below.

	John Smith	Anna Harris
Employment Income	\$150,000	\$15,000
Line 15000 Income	0	0
Adjustments to Guideline Income	150000	15000
CS Guideline Income	150000	15000
Eligible Children	1	1
Table Child Support (Monthly)	\$1,318	\$128
Net Child Support (Monthly)	(\$1,190)	\$1,190

Section 3 child support is calculated before spousal support, based on the pre-tax income of each party. Child support payments are generally not tax-deductible.

The payor's income may increase or decrease over time. Either party may apply to the court to change the original order or the agreement so that the amount of child support reflects the payor's current income. The payor would make the application if their income has fallen, while the recipient would make the application when the payor's income has increased. To avoid a situation where parents are continually making trips back to court to seek an adjustment of child support, it's a good idea to include a term in the court order or agreement that requires both parents to regularly exchange income information, usually every year after taxes have been filed, so that child support can be adjusted from time to time without having to go to court.



### 3. Child Support (s. 7)

special child-related expenses

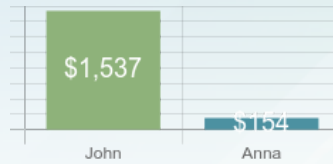
#### Special Expense Support Ranges

Certain special child-related expenses are shared based on income, after adjusting for spousal support. The charts below show the amount of support payable in relation to special child-related expenses in each spousal support scenario.

Expense Support



Share of Net Expenses



	John	Anna
Total Expenses (Annual)	\$2,800	\$2,800
Expenses Paid (Annual)	\$2,800	\$0
Change in Benefits	\$45	\$0
Change in Taxes	\$1,064	\$0
Net Expenses Paid	\$1,691	\$0
Guideline Income	\$150,000	\$15,000
Spousal Support (Annual)	\$0	\$0
Adjusted Income	\$150,000	\$15,000
Share of Expenses (%)	\$1	\$0
Share of Expenses (\$)	\$1,537	\$154
Expense Support (Annual)	\$154	(\$154)
Expense Support (Avg. Monthly)	\$13	(\$13)

### Special Expense Support Conclusion

Special expenses are to be shared between the parties based on their proportionate incomes, as described below.

John has **90.9%** of net income and Anna has **9.1%** of net income. Each person should pay that percentage of total special expenses, after deducting any tax savings or benefits received in relation to the expense. On that basis, John should pay net expenses of **\$1,537.3** and Anna should pay net expenses of **\$153.9**. Taking into consideration which party paid each expense up front, John would pay Anna section 7 support in the amount of **\$154** to account for his or her share of expenses.

The above apportionment calculations are based on the guideline income and actual expense payments shown in the calculation details table on the previous page.

### Special Expense Support Explanation

Section 7(1) of the Federal Child Support Guidelines defines "special and/or extraordinary expenses" that are not included in basic section 3 child support. These expenses may include (but are not limited to):

- a. child care expenses incurred as a result of the custodial parent's employment, illness, disability or education or training for employment;
- b. that portion of the medical and dental insurance premiums attributable to the child;
- c. health-related expenses that exceed insurance reimbursement by at least \$100 annually, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses;
- d. extraordinary expenses for primary or secondary school education or for any other educational programs that meet the child's particular needs;
- e. expenses for post-secondary education; and
- f. extraordinary expenses for extracurricular activities.

Review section 7 of the Guidelines for additional clarifications regarding qualifying expenses.

Under section 7(2) of the Federal Child Support Guidelines, these expenses are shared by both parents in proportion to their incomes. The cost that is shared is the net cost of the expense, after accounting for any tax credits or benefits received in relation to the expense.

The income used to calculate each party's proportionate share of the expense is income net any spousal support actually paid. That is, the payor deducts spousal support payments from their income, and the recipient adds spousal support payments to their income.

***It is crucial that special expenses be apportioned based on the actual amount of spousal support paid, otherwise one party will end up paying more than their share of the expense.***



## 4. Total Support

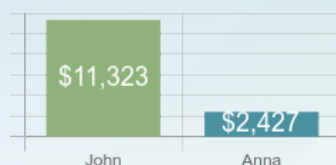
child support + spousal support

The charts below show the monthly total child support payable by to Anna .

Total Support



Net Income



	John	Anna
Monthly Guideline Income	\$12,500	\$1,250
Child Support (s.3)	(\$1,190)	\$1,190
Child Support (s.7)	\$13	(\$13)
Total Support	(\$1,177)	\$1,177
Income Net Support	\$11,323	\$2,427

For more information on how to adjust total support to account for special circumstances such as hardship or changes in circumstances, read our [guide to adjusting support obligations](#).



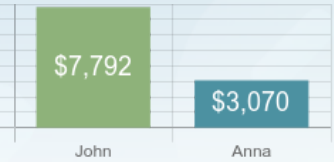
## 5. Monthly Budget

net income comparison

### Monthly Budget Income

The table below compares the net after-tax cash available to each spouse, after accounting for support, taxes, and government benefits.

### Budget Income



	John	Anna
Pre-Support Monthly Income	\$12,500	\$1,250
Gross Total Support	(\$1,177)	\$1,177
Total Taxes	(\$3,628)	\$176
Total Benefits	\$97	\$467
Net Monthly Cash Flow	\$7,792	\$3,070





## 6. Detailed Inputs

basis of support calculation

The tables below set out the information on which this report is based, and with which support is calculated in this report. Changing these inputs will change the support calculation. All inputs should be verified for accuracy.

### Parties

The parties' age, residence and income can affect the net disposable income calculation. The key inputs are shown below.

	John Smith	Anna Harris
Birth Date	1/1/1980	1/1/1982
Residence	Alberta	Alberta
Employment Income	\$150,000	\$15,000
Line 150 Income	\$146,910	\$14,943
Child Support Guideline Income	\$150,000	\$15,000



### Children

The age, parenting arrangement, and which parent claims each child for tax purposes affects child support and net income calculations.

	Samantha
Birth Date	6/7/2018
Child Of Relationship*	yes
Child is Dependent	yes
Primary Parenting	shared
Claim for Tax Purposes	shared
Support Type	GUIDELINE

*\*Only "children of the relationship" are included in the calculation of child support, however the cost of supporting the child may be deducted from guideline income in certain circumstances. See the adjustments section, above.*

## Tax Profiles

Detailed tax profiles for each party are set out below. The  symbol denotes amounts that have been manually added by the user. The  symbol denotes amounts where the default value has been overridden by the user.

John Smith		Male, 41, Resident Of Alberta	
Income			
T4 Employment		\$150,000	
Line 15000 Income		\$150,000	
Tax & Deductions			
Taxes & Deductions (Annual)		\$31,249	
Federal Tax		\$18,143	
Provincial Tax		\$9,050	
CPP & EI		\$4,056	
Taxes & Deductions (Monthly)		\$2,604	
Line 26000 Income		\$113,638	
Federal Tax Deductions			
Child Care Expenses (s. 7)		\$2,800	
Enhanced CPP or QPP		\$291	
Provincial Tax Deductions			
Child Care Expenses (s. 7)		\$2,800	
Enhanced CPP or QPP		\$291	
Federal Tax Credits			
Basic Personal Amount		\$13,808	
CPP or QPP		\$2,876	
EI Premiums		\$890	
Canada Employment		\$1,257	
Climate Action Incentive		\$0	
Provincial Tax Credits			
Basic Personal Amount		\$19,369	
CPP or QPP		\$2,876	
EI Premiums		\$890	
Federal Benefits			
Canada Child Benefit		\$1,168	
Total Federal Benefits		\$2,001	
Provincial Benefits			
N/A			
Total Provincial Benefits		\$0	

Anna Harris		Female, 39, Resident Of Alberta	
Income			
T4 Employment		\$15,000	
Line 15000 Income		\$15,000	
Tax & Deductions			
Taxes & Deductions (Annual)		\$3,776	
Federal Tax		\$2,045	
Provincial Tax		\$867	
CPP & EI		\$864	
Taxes & Deductions (Monthly)		\$315	
Line 26000 Income		\$48,215	
Federal Tax Deductions			
Enhanced CPP or QPP		\$58	
Provincial Tax Deductions			
Enhanced CPP or QPP		\$58	
Federal Tax Credits			
Basic Personal Amount		\$13,808	
Eligible Dependant		\$13,808	
CPP or QPP		\$569	
EI Premiums		\$237	
Canada Employment		\$1,257	
Canada Workers Benefit		\$0	
Climate Action Incentive		\$0	
Provincial Tax Credits			
Basic Personal Amount		\$19,369	
Eligible Dependant		\$19,369	
CPP or QPP		\$569	
EI Premiums		\$237	
Federal Benefits			
Canada Child Benefit		\$4,017	
GST/HST Credit		\$580	
Total Federal Benefits		\$3,594	
Provincial Benefits			
Alberta Child & Family Benefit		\$1,006	
Total Provincial Benefits		\$0	



## 7. Help & Additional Information

further reading & resources

This support report was created using the Divorcepath support calculator. Please visit Divorcepath online at <https://www.divorcepath.com> to learn more, or to perform your own support calculations.

This calculation is only as reliable as the inputs provided by the user: if income, expenses, or benefits are different than set out in the "Detailed Inputs" section of this report, the amount of support should be recalculated to reflect reality.

Tax and benefit calculations are calculated for the 2020 tax year, based on inputs provided by the user as set out in this report. Calculations are current based on the laws and regulations in force as of the date the report was calculated. Note that actual taxes and benefits may vary based on interpretations and calculations performed by the Canada Revenue Agency or relevant provincial or territorial authorities. Divorcepath is a private company, not a government agency and does not collect taxes or administer benefits. Please review the disclaimer and waiver at the end of this report.

Child support is calculated based on the Federal Child Support Guidelines. For more information on how to reliably & accurately calculate child support using Divorcepath, we recommend the following resources:

- **Child Support Calculator Quickstart:** Get started with the Divorcepath Child Support Calculator and learn how to generate courtroom-ready child support reports in minutes.
- **How to Calculate Child Support:** Learn how to calculate child support for sole, shared, and split custody arrangements. Simple step-by-step guide, updated for 2020.
- **Guide to Child Support in Canada:** Learn how to claim, defend, increase or reduce child support in Canada. Our plain-language guide, updated for 2020.
- **Federal Child Support Guidelines:** the Government of Canada's website for the Child Support Guidelines.

If you have questions or concerns regarding this support calculation, please contact us at [hello@divorcepath.com](mailto:hello@divorcepath.com) or using the online chat feature available at <https://www.divorcepath.com>

Information for Courts: this report is prepared using the professional support calculator developed by Divorcepath Corp., a Canadian family law software company. Divorcepath is committed to addressing the access to justice challenge by providing family law tools with a high level of reliability and accessibility. Our calculators are designed to ensure "accuracy through design" by guiding users through the process of calculating support in accordance with applicable law. We offer free access and training to court users. Please visit <https://www.divorcepath.com/courts> for more information.

Information for Family Law Professionals: we offer family law professionals a suite of professional support calculation and client management tools. Try Divorcepath Pro Tools free for 6-months. Please visit <https://www.divorcepath.com/pro-tools> for more information.

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