INDEX

Current to Release 2014-9

[For the Annotations in Volume 1, subjects are referenced with the addition of “.1” to denote their location within the Commentary section, and the addition of “.2” to denote their location within the Case Law section of each chapter. Cites in the Introduction chapter (INT) refer to page number and those in the Income Tax chapter (IT) relate to paragraph subdivisions. In the Policy Documents chapter of Volume 2, references to the Regulatory Impact Analysis Statements are cited RIS, I to V, other Documents and Reports as POL followed by the page number.]

ABILITY TO PAY

presumptive rule, 3.2.1

ACCESS

expense to exercise, 10.2.3
undue hardship, 10.2.3

ACCOUNTING

special/extraordinary expenses, 7.2.8, 7.1—7.2.15

ADJUSTMENTS

additions
capital cost allowance, 16.1.2(b)(ii)
employee stock options, 16.1.2(b)(iii)
non-arm’s length persons, payments to, 16.1.2(b)(i)
option, net value of shares acquired by, 16.1.2
real property, capital cost allowance re, 16.1.2(b)(ii)
shares acquired by option, net value of, 16.1.2
deductions
balance sheet, 16.1.2(a)(vii)
business investment losses, 16.1.2(a)(iv)
capital gains, 16.1.2(a)(iii)
capital losses, 16.1.2(a)(iii)
capitalization, income required for, 16.1.2(a)(ix)
carrying charges, 16.1.2(a)(vi)
child support, 16.1.2
dividends, 16.1.2(a)(ii)
employment expenses, 16.1.2(a)(i)
extraordinary expenses, 16.1.2
financial statements re self-employment, 16.1.2(a)(vii)
generally, 16.1.2(a)
income statement, 16.1.2(a)(vii)
non-recurring losses, 16.1.2(a)(v)
option, disposal of share acquired by, 16.1.2
partnership, capitalization of, 16.1.2(a)(ix)
prior periods, additional amount from, 16.1.2(a)(viii)
self-employment income, 16.1.2(a)(vii)
share acquired by option, disposal of, 16.1.2
social assistance, 16.1.2
sole proprietorship, capitalization of, 16.1.2(a)(ix)

IN-1 (Child Support 2nd) (2014–Rel. 9)
CHILD SUPPORT GUIDELINES

special expenses, 16.1.2
split-pension amount, 16.1.2
spousal support, 16.1.2
statement of changes in financial position, 16.1.2(a)(vii)
support, 16.1.2
universal child care benefit, 16.1.2

ADOPTIONS
payor spouse in place of parent, 5.2.11

ADULT CHILDREN
allocation of funds between children over and under age of majority, 3.2.4
cchild of the marriage, 2.1.1, 2.2.2
determining support, 3.2.2
duration of support, 3.2.3
no order for support, 3.2.7
presumptive rule
generally, 3.1.2, 3.2.1
order inappropriate, 3.2.6
order not inappropriate, 3.2.5

ADVERSE INFERENCE, 23.1, 23.2

AGREEMENTS AND ORDERS
child support beyond termination date, 2.2.8
excusing step-parent's obligation to pay support, 5.2.12
limiting step-parent’s obligation to pay support, 5.2.12
made before May 1, 1997
review, INT-2
variation, INT-2
overriding agreements, INT-21
step-parents and, 5.2.12

APPLICABLE GUIDELINES
definition, INT-19

APPORTIONMENT OF CHILD SUPPORT
between/among parents, 5.2.6
between parent and state, 5.2.7
children and stepchildren, where, 5.2.8

ARREARS
variation of order, 14.1.2

AVERAGE EXPENDITURE ON CHILDREN, INT-14

AVERAGING
pattern of income
case law, 17.2
commentary, 17.1
income assessed according to s. 17(1), 17.2.2
income not assessed according to s. 17(1), 17.2.3
INDEX

non-recurring losses, 17.1.2, 17.2.4

BALANCE SHEET
  calculation of income, 16.1.2(a)(vii)

BENEFICIARY UNDER A TRUST
  imputing income, 19.2.12
  reasonableness of expenses, 19.2.13

BIOLOGICAL PARENT
  brought before the courts, 5.2.13

BURDEN OF PROOF
  income over $150,000, 4.2.1

BUSINESS INVESTMENT
  calculation of income, 16.2.31, 16.1.2(a)(iv)

CALCULATION OF INCOME — See also ADJUSTMENTS; DETERMINATION OF INCOME; INCOME; INCOME SOURCES
  adjustments — See ADJUSTMENTS
  business expenses, 16.2.34
  business income, 16.2.31
  business investment losses, 16.2.31
  capital cost allowance, 16.2.37
  capital gains, 16.2.19
  carrying charges, 16.2.32
  commissions, 16.2.4, 16.2.23.3
  deductions not allowed, 16.2.35
  dependant, designation of UCCB to, 16.2.11
  disability benefits, 16.2.7
  dividends, taxable amount of, 16.2.13, 16.2.14
  employment expenses, 16.2.28
  employment income, 16.2.3, 16.2.5
  employment insurance, 16.2.12
  excepted funds, 16.2.27
  extraordinary expenses, 16.2.30
  farming income, 16.2.23.4
  federal supplements, net, 16.2.26
  fishing income, 16.2.23.5
  generally, 16.2.1
  grossing up, 16.2.40
  interest, 16.2.15
  investment income, 16.2.15
  old age security pension, 16.2.6
  other income, 16.2.22
  partnership income, 16.2.16, 16.2.38
  pensions, 16.2.6, 16.2.8, 16.2.9
  prior period, income from, 16.2.33
  professional income, 16.2.23.2
  RRSP income, 16.2.21
  registered disability savings plan income, 16.2.17
CHILD SUPPORT GUIDELINES

rental income, 16.2.18
self-employment income, 16.2.23, 16.2.36
social assistance, 16.2.25
sole proprietorship income, 16.2.38
special expenses, 16.2.30
split-pension amount, elected, 16.2.9
spousal support, 16.2.29
stock options, employee, 16.2.39
support payments received, 16.2.20
superannuation, 16.2.8
universal child care benefit, 16.2.10, 16.2.11, 16.2.29
wage loss replacement contributions, 16.2.2
workers’ compensation, 16.2.24

CANADA PENSION PLAN CONTRIBUTIONS
regulatory impact, RIS II

CAPITAL COST ALLOWANCE
calculation of income, 16.1.2(b)(ii), 16.2.37

CAPITAL GAINS/LOSSES
calculation of income, 16.1.2(a)(iii), 16.2.19
imputing income, 19.2.11
income, as, 16.1.2(a)(iii), 16.2.19
income tax, 19.2.5, 19.2.6, 19.2.11

CARRYING CHARGES
calculation of income, 16.1.2(a)(vi), 16.2.32

CHILD OF THE MARRIAGE
beyond termination date in order or agreement, 2.2.8
children over the age of majority, 2.2.3
children under the age of majority, 2.2.2
definition, 2.1.1
generally, 2.2.1
interim support
case law, 2.2.12
general, 2.2.12.4
interim child support — payor in place of parent, 2.2.12.3
interim retroactive child support, 2.2.12.1
shared parenting interim orders, 2.2.12.2
commentary, 2.1.5
most current information
case law, 2.2.13
definition, 2.1.4
parent-child relationship, 2.2.10
standing “in the place of a parent”, 2.2.11
unable to withdraw — education, 2.2.6
unable to withdraw — illness or disability, 2.2.5
children continuing education after interruption, 2.2.6.4
children continuing education — full time, 2.2.6.2
children continuing education — multiple degrees, 2.2.6.4

IN-4
CHILD CARE
allowed as a special/extraordinary expense, 7.2.6.1
disallowed as a special/extraordinary expense, 7.2.6.2

CHILD SUPPORT
age of majority or over, 3.1.1, 3.2.2
apportionment — See APPORTIONMENT OF CHILD SUPPORT
beyond termination date in order or agreement, 2.2(d)
“child support amount” defined, IT(b) — See also SUPPORT
child’s means, 3.2.9
child’s needs
at educational institution away from home, 3.2.10
consent, 3.1.2
criteria for determining
payor spouse in place of a parent, when, 5.2.5
domestic contracts excusing/limiting obligations to pay, 5.2.12
duration
age of majority or over, 3.2.3
financial ability of each spouse, 3.2.11
guidelines, child support, federal, Schedule I
income
as, 16.1(b)
over $150,000
burden of proof, 4.2.1
generally, 4.1	
table amount inappropriate, 4.2.3
table amount — other, 4.2.4
table amount not inappropriate, 4.2.2
tax, IT(b)
under $150,000, 3.1.2
interim, 2.2.12.4
main changes, INT-13
orders securing payment, 12.1, 12.2
regulatory impact, RIS II, RIS IV
retroactive — See RETROACTIVE CHILD SUPPORT
securing payment, 12.1, 12.2
special or extraordinary expenses, 3.1.3
Table amount
as component of support, 3.1.2
presumptive rule, 3.1.2
funds paid directly to children, 3.2.13
special or extraordinary expenses, 3.1.3
undue hardship, 3.1.2-3.1.4

INDEX

children continuing education — part-time, 2.2.6.3
child’s obligation to contribute to education, 2.2.6.1
proof of attendance, 2.2.6.5
support for transitional period, between schooling and work, 2.2.6.6.
unable to withdraw — lack of available employment, 2.2.7
unable to withdraw — miscellaneous, 2.2.9
withdrawal from parental charge, 2.2.4

CHILD CARE
allowed as a special/extraordinary expense, 7.2.6.1
disallowed as a special/extraordinary expense, 7.2.6.2

CHILD SUPPORT
age of majority or over, 3.1.1, 3.2.2
apportionment — See APPORTIONMENT OF CHILD SUPPORT
beyond termination date in order or agreement, 2.2(d)
“child support amount” defined, IT(b) — See also SUPPORT
child’s means, 3.2.9
child’s needs
at educational institution away from home, 3.2.10
consent, 3.1.2
criteria for determining
payor spouse in place of a parent, when, 5.2.5
domestic contracts excusing/limiting obligations to pay, 5.2.12
duration
age of majority or over, 3.2.3
financial ability of each spouse, 3.2.11
guidelines, child support, federal, Schedule I
income
as, 16.1(b)
over $150,000
burden of proof, 4.2.1
generally, 4.1	
table amount inappropriate, 4.2.3
table amount — other, 4.2.4
table amount not inappropriate, 4.2.2
tax, IT(b)
under $150,000, 3.1.2
interim, 2.2.12.4
main changes, INT-13
orders securing payment, 12.1, 12.2
regulatory impact, RIS II, RIS IV
retroactive — See RETROACTIVE CHILD SUPPORT
securing payment, 12.1, 12.2
special or extraordinary expenses, 3.1.3
Table amount
as component of support, 3.1.2
presumptive rule, 3.1.2
funds paid directly to children, 3.2.13
special or extraordinary expenses, 3.1.3
undue hardship, 3.1.2-3.1.4

IN-5 (Child Support 2nd) (2014–Rel. 6)
variation of change of circumstances, 14.2.1
where Guidelines provide otherwise, 3.1.4, 3.2.12

CHILD TO BENEFIT FROM MEANS OF BOTH PARENTS, INT-15, 1.2.2, 1.2.4, 3.2.11 See also ABILITY TO PAY

CIRCUMSTANCES, CHANGE OF
regulatory impact, RIS II, RIS IV
support, duty to
child (not a child of the marriage), 10.2.5
disability, person with, 10.2.6
generally, 10.2.4
illness, person with, 10.2.6
undue hardship, causing
access expensive to exercise, 10.2.3
debt, 10.2.2
dependent child, no longer, 10.2.7
disability, 10.2.6, 10.2.7
expense of exercising access, 10.2.3
finances, restructuring, 10.2.7
generally, 10.1.1, 10.2.10
income of child, 10.2.7
medicine, 10.2.7
mental illness, 10.2.7
reversal of income norm, 10.2.7
shared custody, higher costs, 10.2.7
special needs child, 10.2.7
split custody, 10.2.7
student loan, 10.2.7
other circumstances, 10.2.7
unemployment, 10.2.7
variation case law, 14.2
amount different from the guidelines (Divorce Act, s. 17(6.2)), 14.2.6
appeal from variation, 14.2.5
arrears, 14.2.10
change of circumstance
coming into force of guidelines, s.14(c), 14.2.4
variation granted, 14.2.4.1
variation refused, 14.2.4.2
s. 14(a), 14.2.2
variation granted,14.2.2.1
variation refused,14.2.2.2
s. 14(b), 14.2.3
variation granted, 14.2.3.1
variation refused, 14.2.3.2
general considerations, 14.2.1
hardship, 14.2.9
support order replacing amount in separation agreement, 14.2.8
variation on consent: (Divorce Act, s. 17(6.4)), 14.2.7

COMMENCEMENT DAY
defined, IT(d), IT(e)
income tax generally, IT(e)
payments before, IT(f), IT(g)
variation of payments before, IT(g)

CONTRIBUTION OF CHILD
special/extraordinary expenses, 7.2.13.1

CORPORATION — See also DIRECTOR; OFFICER; SHAREHOLDER
calculation of income, 18.2.1—18.2.4
income of corporation, 18.2.2
non-arm’s length payments, 18.2.4
services to corporation, 18.2.3

CUSTODY
shared — See also SHARED CUSTODY
generally, 9.1-9.2
split, 8.1, 8.2 — See also SPLIT CUSTODY

DAY CARE
special/extraordinary expense, as
where allowed, 7.2.6.1
where not allowed, 7.2.6.2

DEBT
undue hardship
generally, 10.1.2, 10.2.2
whether, 10.2.2

DEDUCTIONS
imputing income and, 19.2.14, 19.2.15
rules for income tax, IT(a)
special/extraordinary expenses, 7.2.8
unreasonable, 19.2.10, 19.2.13

DEFINITIONS
annual income, 15.3
applicable Guidelines, INT-19
child of the marriage, 2.1(a)
in disability and illness cases, 2.2(a)
child support amount, IT(b)
commencement day, IT(d), IT(e)
extraordinary expenses,
federal provision, 7.1.1
generally, 7.2.1, 7.2.12
Manitoba provision, 7.2.18
household, 10.1.4
interim support, 2.1.5, 2.2.12
most current information, 2.1.4
order assignee, 2.1.2
post-secondary education, 2.2.6
special/extraordinary expense, 7.1.1, 7.2.1, 7.2.12
spouse, 5.2.1
CHILD SUPPORT GUIDELINES

support amount, IT(b)
universal child care benefit, 2.1.3
withdrawal from parental control, 2.2.4

DENTAL INSURANCE COVERAGE, 6.1, 6.2

DEPARTMENT OF JUSTICE
rationale
assistance from Provincial Child Support Services, INT-16
average expenditure on children, INT-14
children to benefit from means of both parents, INT-15, 1.2.2
expenditures vary with income, INT-15
five-year review, INT-16
practice standard, INT-16
recommendation for changes to the Federal Child Support Guidelines
income from non-resident, 20.1—20.2.1
presumptive rule, 3.1.2
special/extraordinary expenses, 7.1.1

DEPENDENT
undue hardship
due to obligation to support, 10.2.7
due to effect of child ceasing to be, 10.2.7

DETERMINATION OF INCOME — See also CALCULATION OF INCOME; INCOME
actual income, 15.1(d), 15.3, 16.3
annual income, 15.1(c)
checklist, 15.1(e)
corporate income, 18.2.2
current income, 15.1(b)
fairest determination, 15.3, 16.3
generally, 15.1, 15.2
imputing income, 19.2.1—19.2.15
most current information, 2.2 (f)
not historical, 15.3
obligation to provide income information, 21.1—21.2.1
payor living outside of Canada, 20.1—20.2.1
presumptive rule, 3.2.11
projected annual income, 15.3
reasonable amount, 15.3
relevance of payee’s income, 15.1(a)
same determination of income used for spousal support, 15.2
special/extraordinary expenses, 7.1.1
tax purposes, income for, 15.1(d)

DIRECTOR — See also CORPORATION; OFFICER; SHAREHOLDER
calculation of income, 18.2.1—18.2.4
corporation’s pre-tax income, 18.2.2
non-arm’s length payments, 18.2.4
services to corporation, 18.2.3
INDEX

DISABILITY
benefits as income, 16.2.4
undue hardship and, 10.2.6

DISCRETION
payor spouse in place of parent, 5.2.4

DIVIDENDS
calculation of income, 16.1(b)(ii)
imputing income and, 19.2.11

DIVORCE ACT
“applicable guidelines”, definition, INT-19
framework, INT-15

DIVORCE PROCEEDING
application of Guidelines, INT-23, 2.1(c)
federal child support guidelines, Schedule I
jurisdiction of court, INT-22

DOMESTIC CONTRACTS— See also AGREEMENTS AND ORDERS; SEPARATION AGREEMENT
excusing/limiting obligation to pay support, 5.2.12
income tax, if agreement made before May 1997, IT(d)

EDUCATION — See also POST-SECONDARY EDUCATION; SCHOOLING
grade school — See schooling
post-secondary
allowed as a special/extraordinary expense, 7.2.10.1
child’s contribution, 2.2.6.1, 7.2.6
child’s means, 7.2.4
continuing education after interruption, 2.2.6.4
disallowed as a special/extraordinary expense, 7.2.10.2
full-time enrolment, 2.2.6.2
needs of the child, 3.2.10
part-time enrolment, 2.2.6.3
proof of attendance, 2.2.6.5
support for transitional period, 2.2.6
primary school — See schooling
private school
allowed as a special/extraordinary expense, 7.2.9.1
disallowed as a special/extraordinary expense, 7.2.9.2
extra-curricular activities allowed, 7.2.11.1
extra-curricular activities disallowed, 7.2.11.2
regulatory impact, RIS IV
schooling
allowed as a special/extraordinary expense, 7.2.9.1
disallowed as a special/extraordinary expense, 7.2.9.1
extra-curricular activities allowed, 7.2.11.1
extra-curricular activities disallowed, 7.2.11.2

IN-9 (Child Support 2nd) (2014–Rel. 6)
EMPLOYEE STOCK OPTIONS
regulatory impact, RIS IV, RIS V

EMPLOYMENT
expenses
calculation of income, 16.1(b)(i), 16.2.12
regulatory impact, RIS IV
income, 16.2.2
insurance premiums
regulatory impact, RIS II
self-employment income, 16.1(b)(vii), 16.1(b)(viii), 16.1(b)(ix), 16.2.17

EXPENDITURES VARY WITH INCOME, INT-15

EXTRA-CURRICULAR ACTIVITIES
allowed as a special/extraordinary expense, 7.2.11.1
disallowed as a special/extraordinary expense, 7.2.11.2

EXTRAORDINARY EXPENSES — See CHILD CARE; EDUCATION; EXTRACURRICULAR ACTIVITIES; HEALTH-RELATED EXPENSES; SPECIAL OR EXTRAORDINARY EXPENSES

FINANCES
restructuring, 10.2.7
undue hardship and, 10.2.2, 10.2.3

FINANCIAL STATEMENTS
calculation of income, 16.1(b)(vii)
obligation to provide income information, 21.1—21.2.1

HEALTH-RELATED EXPENSES — See also DENTAL INSURANCE COVERAGE
MEDICAL INSURANCE COVERAGE
allowed as a special/extraordinary expense, 7.2.7.1
disallowed as a special/extraordinary expense, 7.2.7.2
NO MEDICAL INSURANCE COVERAGE
allowed as a special/extraordinary expense, 7.2.8.1
disallowed as a special/extraordinary expense, 7.2.8.2

HISTORY OF GUIDELINES
generally, INT-9
origin, INT-13

HOUSEHOLD
comparison
regulatory impact, RIS II, RIS IV
undue hardship, 10.1.3, 10.2.8
defined, 10.1.4

ILLNESS
undue hardship and, 10.2.6

IMPUTING INCOME
beneficiary under trust, 19.2.12

IN-10
INDEX

commentary, 19.1
diversion of income, 19.2.7
evidence-related issues, 19.2.1A
exemption from paying income tax, 19.2.5
failure to provide income information, 19.2.9
foreign country’s system, 19.2.6
general principles, 19.2
inappropriate, 19.2.14
income from dividends, capital gains or other sources taxed at lower rate, 19.2.11
intentional underemployment of spouse or parent, 19.2.2, 19.2.4
intentional unemployment of spouse or parent, 19.2.2, 19.2.3
interim orders, 19.2.1B
non-resident, 19.2.6
reasonable utilization of property to general income, 19.2.8
reasonableness of expenses, 19.2.13
unreasonable deduction of expenses, 19.2.10

INCLUSION RULES
income tax, IT(a)

INCOME — See also CALCULATION OF INCOME; DETERMINATION OF INCOME
director — See DIRECTOR
diverted, 19.6
imputing — See IMPUTING INCOME
information — See INFORMATION, income
investment, 16.2.9.2, 19.10
non-resident, 20.1—20.2.1
obligation to provide income information, 21.1—21.2.1
officer — See OFFICER
over $150,000
burden of proof, 4.2.1
generally, 4.1
table amount inappropriate, 4.2.3
table amount not inappropriate, 4.2.2
table amount — other, 4.2.4
pattern of averaging

case law, 17.2
commentary, 17.1
generally, 17.1.1, 17.2.1
income assessed according to s. 17(1), 17.2.2
income not assessed according to s. 17(1), 17.2.3
non-recurring losses, 17.1.2, 17.2.5
non-recurring payments, 17.2.4
regulatory impact, RIS I, RIS IV
regulatory impact, RIS I, RIS IV
shareholder — See SHAREHOLDER
sources — See INCOME SOURCES
statement, 16.1.2(a)(vii)
tax — See INCOME TAX

INCOME SOURCES

IN-11 (Child Support 2nd) (2014–Rel. 9)
adjustments to income — See ADJUSTMENTS

calculation of income — See CALCULATION OF INCOME

INCOME STATEMENT

calculation of income, 16.1.2(a)(vii)

obligation to provide income information, 21.1—21.2.1

INCOME TAX

agreements made before May 1997, IT(d)

child support, IT(b)

“child support amount” defined, IT(b) — See also support amount

“commencement day”

defined, IT(d), IT(e)

generally, IT(e)

payments before, IT(f), IT(g)

variation of payments before, IT(g)

deduction rules, IT(a)

foreign country, of, 19.5

formula
determining support amount, IT(c)

effect of, IT(i)

generally, IT(a) to IT(i)

imputing income — See also TAX EXEMPTIONS
capital gains, 19.2.11

dividends, 19.2.11

foreign country’s system, 19.2.6

investment income, 19.2.11

non-resident, 19.2.6

inclusion rules, IT(a)

orders made before May 1997, IT(d)

prior payments

with variation, IT(g)

without variation, IT(f)

special/extraordinary expenses, 7.2.15

support amount

defined, IT(b)
determining, IT(c)

third party payments, IT(h)

INFORMATION

income, obligation to provide re

continuing, 25.1, 25.2

costs of proceedings, 22.2(b)

failure to comply, 22.1, 22.2

generally, 21.1—21.2.1

imputing income, 19.2.9

most current information, 2.2.13

regulatory impact, RIS I, RIS II

orders, to be specified in, 13.1, 13.2

request for, RIS II

INSURANCE COVERAGE, 6.1, 6.2
INDEX

INSURANCE EXPENSES
special/extraordinary expenses
  dental insurance expenses allowed, 7.2.7.1
  dental insurance expenses disallowed, 7.2.7.2
  health-related expenses not insured allowed, 7.2.8.1
  health-related expenses disallowed, 7.2.8.2
  medical insurance expenses allowed, 7.2.7.1
  medical insurance expenses disallowed, 7.2.7.2

INTERIM SUPPORT
caselaw, 2.2.12
  general, 2.2.12.4
    interim child support — payor in place of parent, 2.2.12.3
    interim retroactive child support, 2.2.12.1
    shared parenting interim orders, 2.2.12.2
  commentary, 2.1.5

JURISDICTION
court in a divorce proceeding, INT-22
  legislative — See LEGISLATIVE JURISDICTION

LEGISLATIVE JURISDICTION
  adoption of Federal Guidelines by provinces, INT-1
  complementary provincial legislation, INT-3
  coordinated efforts with provinces, INT-1
  designated Guidelines for province, INT-17
  general, INT-1

LIMITATION PERIOD
  variation, INT-21

MEANS OF THE CHILD
  presumptive rule, 3.2.9
  special/extraordinary expenses, 7.2.4

MEDICAL INSURANCE COVERAGE, 6.1, 6.2

NANNY SERVICES
  special/extraordinary expense, as, 7.2.6

NEEDS OF THE CHILD
  post-secondary education, 3.2.10
  presumptive rule, 3.2.9
  Table amount inappropriate, 4.2.3
  Table amount not inappropriate, 4.2.2
  Table amount — other, 4.2.4

NON-ARM'S LENGTH PAYMENTS — See also CORPORATION
  calculation of income, 16.1(b)(viii), 18.2.1-18.2.4

NON-PARENTS
  claims against parents, 5.2.10

IN-13 (Child Support 2nd) (2014–Rel. 6)
NON-RECURRING LOSSES
  calculation of income, 16.1(b)(v)
  pattern of income, 17.1.2, 17.2.4

NON-RESIDENTS
  income of, 21.1-21.2.1
  imputing income, 19.2.6

NUNAVUT
  regulatory impact, RIS III

OBJECTIVES OF GUIDELINES
  appropriateness of Table amount, 4.2.2, 4.2.3
  children benefit from means of both parents, INT-15, 1.2.2, 1.2.4
  consistent treatment, 1.2.5
  exercise of discretion of court, 1.2.1
  fair standard of support, 1.2.2
  generally, INT-13, 1.2.1
  improve efficiency of the legal process, 1.2.4
  reduce conflict and tension between parents, 1.2.3

OFFICER — See also CORPORATION; DIRECTOR; SHAREHOLDER
  calculation of income, 18.2.1-18.2.4
  non-arm’s length payments, 18.2.4
  services to corporation, 18.2.3

OPTIONS, STOCK
  calculation of income, 16.1(b)(xii)
  income from, 16.2.20
  regulatory impact, RIS IV, RIS V

ORDERS
  failure to comply, 24.1, 24.2
  income tax, if order made before May 1997, IT(d)
  securing payment, 12.1, 12.2
  specified information, 13.1, 13.2
  variation of — See VARIATION

PACKAGE, GUIDELINES
  commencement date, INT-2
  four parts of, INT-2
  main features, INT-3
  significance, INT-2

PARENT-CHILD RELATIONSHIP
  termination of, 5.2.3

PARTNERSHIP
  calculation of income, 16.1(b)(xi)
  income
    regulatory impact, RIS II
    source, as, 16.2.19
INDEX

PAYMENT, FORM OF
conditions, 11.1.1
generally, 11.1
lump sum payment
generally, 11.2.1
granted, 11.2.2
miscellaneous, 11.2.5
not granted, 11.2.3
periodic payments, 11.2.4
terms, 11.1.1

PAYOR SPOUSE IN PLACE OF PARENT
adoptions, 5.2.11
apportionment
between/among parents, 5.2.6
between parents and state, 5.2.7
children and stepchildren, where, 5.2.8
biological parents
brought before the courts, 5.2.13
determination of, 5.2.2
discretion of court, 5.2.4
domestic contracts that limit/excuse obligation to pay support, 5.2.12
generally, 5.1
miscellaneous, 5.2.14
non-parents against parents, claims by, 5.2.10
special expenses, 5.2.9
spouse, defined, 5.2.1
domestic contracts that limit/excuse obligation to pay support, 5.2.12
support, criteria for determining, 5.2.5
termination of parent-child relationship, 5.2.3

PENSIONS
income, as, 16.2.3, 16.2.5

POST-SECONDARY EDUCATION — See EDUCATION, post-secondary

PRESUMPTIVE RULE
ability to pay, 3.2.11
age of majority or over
generally, 3.1.1, 3.2.2
presumptive order inappropriate, 3.2.6
presumptive order not inappropriate, 3.2.5
consent, 3.1.2
funds paid directly to children, 3.2.13
generally, 3.1.2, 3.2.1
income
financial ability of each spouse, 3.2.11
over $150,000, 4.2.1, 4.2.2, 4.2.3, 4.2.4
under $150,000, 3.1.2
means of the child, 3.2.9
needs of the child, 3.2.10
retroactive child support, 3.2.14 — See also RETROACTIVE CHILD SUPPORT

IN-15 (Child Support 2nd) (2014–Rel. 6)
special or extraordinary expenses, 3.1.3
Table amount
as component of support, 3.1.2
presumptive rule, 3.1.2
special or extraordinary expenses, 3.1.3
undue hardship, 3.1.3
where Guidelines provide otherwise, 3.1.4, 3.2.12
where Guidelines provide otherwise, 3.1.4, 3.2.12

PROVINCIAL AND TERRITORIAL POSITIONS ON GUIDELINES
“applicable guidelines”, definition, INT-3, INT-19
British Columbia, INT-3, INT-18
divorce proceedings, INT-3
Manitoba, INT-3, INT-19
New Brunswick, INT-3, INT-18
Newfoundland and Labrador, INT-3, INT-18
not involving divorce, INT-3
Ontario, INT-3, INT-4, INT-17
Prince Edward Island, INT-3, INT-17
public money support, INT-20
Quebec, INT-3, INT-17
Saskatchewan, INT-17

PUBLIC MONEY SUPPORT, INT-20

REAL PROPERTY
calculation of income, 16.1(b)(x), 16.2.18

REGULATORY IMPACT ANALYSIS
additional amounts, RIS IV
adjustments, RIS II
annual income, calculation of, RIS IV
applicant’s obligations, RIS IV
CPP contributions, RIS II
child support, RIS II, RIS IV
EI premiums, RIS II
educational expenses, RIS IV
employee stock options, RIS IV, RIS V
employment expenses, RIS IV
health-related expenses, RIS IV
household comparisons, RIS II, RIS IV
imputing income, RIS IV
income, RIS I
information
obligation to provide re income, RIS I
request for, RIS II
Nunavut, RIS III
options, stock, RIS IV, RIS V
partnership income, RIS II
pattern of income, RIS IV
social assistance, RIS IV
special expenses, RIS I, RIS IV

IN-16
standards of living test, RIS II, RIS IV
Table, applicable, RIS II
undue hardship
generally, RIS I
test, RIS II, RIS IV
variation, circumstances for, RIS II, RIS IV
Yukon tables, RIS II

REMARRIAGE OF SPOUSE
discretion to vary Table amount, 4.2.4
step-parents — See PAYOR SPOUSE STANDING IN PLACE OF PARENT

RENTAL INCOME
calculation of income, 16.8

RETROACTIVE CHILD SUPPORT
applicability of principles federally and provincially, 3.2.22
availability of, 3.2.16
case law, No Retroactive Child Support, 3.2.25
case law, Retroactive Child Support Ordered, 3.2.24
circumstances of Children, 3.2.18.3
commencement Date 3.2.19
delay, 3.2.18.2
delay, 3.2.18.1
factors, 3.2.18, 3.2.18.1, 3.2.18.2, 3.2.18.3, 3.2.18.4, 3.2.18.5
generally, 3.2.14, 3.2.26
guideline Formulas or Court’s Discretion, 3.2.23
hardship the Retroactive Award Might Entail, 3.2.18.4
jurisdiction, 3.2.21
limitation Period, 3.2.20
meaning of Retroactive, 3.2.15
objectives, 3.2.17
period of, 3.2.20

SECURING PAYMENT
generally, 12.1, 12.2

SELF-EMPLOYMENT
calculation of income, 16.1(b)(vii), 16.1(b)(viii), 16.1(b)(ix), 16.2.1, 16.2.17

SEPARATION AGREEMENT
income tax, if agreement made before May 1997, IT(d)
variation of amount specified in
generally, 14.1.1

SHARED CUSTODY
analysis following Contino, 9.2.2
conditions, means, needs and other circumstances
of any child, 9.2.6
of each spouse, 9.2.6
generally, 9.2.8
increased costs of shared custody arrangements, 9.2.5
CHILD SUPPORT GUIDELINES

interpretation by Supreme Court of Canada, 9.2.1
means, see conditions, means, needs and other circumstances
miscellaneous awards, 9.2.7
needs, see conditions, means, needs and other circumstances
not less than 40 per cent of time, 9.2.3
Table amounts, 9.2.4

SHAREHOLDER — See also CORPORATION; DIRECTOR; SHAREHOLDER
calculation of income, 18.2.1-18.2.4
non-arm’s length payments, 18.2.4
services to corporation, 18.2.3

SHARES
calculation of income re disposal of, 16.1(b)

SOCIAL ASSISTANCE
calculation of income, 16.1(b)
regulatory impact, RIS I

SOLE PROPRIETORSHIP — See also SELF-EMPLOYMENT
calculation of income, 16.1(b)(xi), 16.2.19

SPECIAL OR EXTRAORDINARY EXPENSES
accounting of, 7.2.15
benefits, 7.2.15
calculation of income, 16.1(b), 16.2.14
child care — See CHILD CARE
child’s best interest, necessary for, 7.2.2
child’s contribution, 7.2.13.1
child’s means, 7.2.4
contribution of child, 7.2.13.1
deductions, 7.2.15
defined
federal provision, 7.1.1
generally, 7.1.1, 7.2.1, 7.2.12
Manitoba provision, 7.1.1
evidence, 7.2.17
extra-curricular activities — See EXTRA-CURRICULAR ACTIVITIES
generally, 7.1.1, 7.2.1
income over $150,000, 4.2.1, 4.2.2
income tax, 7.2.15
insurance expenses — See INSURANCE EXPENSES
means of child, 7.2.4
means of spouses, 7.2.3
miscellaneous, 7.2.19
necessary for child’s best interest, 7.2.2
payor spouse in place of parent, 5.2.9
post-secondary education — See EDUCATION, post-secondary
practice and procedure, 7.2.18
presumptive rule, 3.1.3
primary school — See EDUCATION, schooling
reasonable expense
INDEX

in relation to means of child, 7.2.4
in relation to means of spouses, 7.2.3
in relation to spending pattern, pre-separation, 7.2.5
regulatory impact, RIS I, RIS IV
schooling — See EDUCATION, schooling
secondary school — See EDUCATION, schooling
share of parents, 7.2.14
spending pattern, pre-separation, 7.2.5
subsidies, 7.2.15

SPECIAL NEEDS CHILD
undue hardship and, 10.2.5

SPENDING PATTERN BEFORE SEPARATION, 7.2.5

SPLIT CUSTODY
generally, 8.1, 8.2

SPOUSAL SUPPORT
calculation of income, 16.1(b), 16.2.13
income, as, 16.1(c)
not changed, INT-13

SPOUSE
definition, 5.2.1
payor in place of parent, 2.2.11 — See also PAYOR SPOUSE IN PLACE OF PARENT

STANDARDS OF LIVING TEST
regulatory impact, RIS II, RIS IV
undue hardship and, 10.1.4, 10.2.9

STATEMENT OF CHANGES IN FINANCIAL POSITION
calculation of income, 16.1(b)(vii)

STATUS INDIAN
imputing income, 19.4
tax exemptions, 19.4

STEP-PARENTS — See also PAYOR SPOUSE IN PLACE OF PARENT
claims by non-parents, 5.2.10
domestic contracts excusing/limiting obligation to pay support, 5.2.12

STOCK OPTIONS
income from, 16.1.2(b)(iii), 16.2.39
regulatory impact, RIS IV, RIS V

SUPERANNUATION
income, as, 16.2.8

SUPPORT, DUTY TO
child — See CHILD SUPPORT
payor spouse — See PAYOR SPOUSE IN PLACE OF PARENT
spousal — See SPOUSAL SUPPORT
support amount for income tax
defined, IT(b)
determining, IT(c)

undue hardship
child (not a child of the marriage), 10.2.5
disability, person with, 10.2.6
generally, 10.2.1
illness, person with, 10.2.6

TABLE AMOUNTS
inappropriate
adult children, 3.2.6
income over $150,000, 4.2.3
income over $150,000 — other, 4.2.4
income under $150,000, 3.1.2
not inappropriate
adult children, 3.2.5
income over $150,000, 4.2.2

presumptive rule, 3.1.2
shared custody, 9.2.4
special or extraordinary expenses, 3.1.3
undue hardship, 3.1.2, 3.1.3

variation from — See VARIATION
where Guidelines provide otherwise, 3.1.4

TAX EXEMPTIONS — See also INCOME TAX
imputing income
disability payments, 19.2.5
generally, 19.2.5
status Indians, 19.2.5
workers’ compensation, 19.2.5

THIRD PARTY PAYMENTS
income tax, IT(h)

TRUST
imputing income when beneficiary under, 19.11
reasonableness of expenses, 19.11A

UNDEREMPLOYMENT, INTENTIONAL
imputing income, 19.3

UNEMPLOYMENT, INTENTIONAL
imputing income, 19.3

UNDUE HARDSHIP — See also HARDSHIP
adjustments, 10.1.5
circumstances causing
access expensive to exercise, 10.2.3
debt, 10.2.2
disability, 10.2.6
expense of exercising access, 10.2.3

IN-20
INDEX

- generally, 10.1.1, 10.2.1, 10.2.10
- support, duty to
  - child (not a child of the marriage), 10.2.5
  - disability, person with, 10.2.6
  - generally, 10.2.4
- illness, person with, 10.2.6
- debt, 10.1.2, 10.2.2
- generally, 10.1, 10.2
- household
  - comparison, 10.1.3, 10.2.8
  - defined, 10.1.4
- reasons recorded, 10.1.5
- regulatory impact
  - generally, RIS I
  - test, RIS II, RIS IV
- standards of living test, 10.1.4, 10.2.9
- Table amounts, generally, 3.1.2

VARIATION

- amount different from Guidelines (Divorce Act, s. 17(6.2)), 14.2.6
- appeal from variation, 14.2.5
- application, INT-20
- arrears, 14.2.10
- change of circumstance
  - coming into force of guidelines, s.14(c), 14.2.4
  - variation granted, 14.2.4.1
  - variation refused, 14.2.4.2
- s. 14(a), 14.2.2
  - variation granted, 14.2.2.1
  - variation refused, 14.2.2.2
- s. 14(b), 14.2.3
  - variation granted, 14.2.3.1
  - variation refused, 14.2.3.2
- general considerations, 14.2.1
- grounds, INT-21
- hardship, 14.2.9
- limitation period, INT-21
- overriding agreements, INT-21
- proceedings commenced prior to amendments, INT-21
- regulatory impact, RIS II, RIS IV
- support order replacing amount in separation agreement, 14.2.8
- variation on consent: (Divorce Act, s. 17(6.4)), 14.2.7

WORKERS’ COMPENSATION

- imputing income, 19.4
- income, as, 16.2.24
- tax exemptions, 19.2.5

YUKON

- regulatory impact, RIS II

IN-21 (Child Support 2nd) (2014–Rel. 6)