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CHILD SUPPORT GUIDELINES LAW AND PRACTICE, 2ND EDITION

MacDonald & Wilton
Release No. 5, June 2022

Publisher's Special Release Note 2021

The pages in this work were reissued in October 2021 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the October 2021 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering may have occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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Child Support Guidelines Law and Practice, 2nd Edition, features in-depth section-by-section case law annotations and commentary reflecting the most recent jurisprudence pertaining to child support. This service also includes the full text of the *Federal Child Support Guidelines* and its tables, the guidelines and tables of Canada's provinces and territories, and the *Divorce Act* and other related legislation.

This release includes updates to Section 20 (Income of Non-Resident) and Section 21 (Obligation to Provide Income Information).

Highlights

- **Section 20 of the *Guidelines* requires the court to determine the income of a parent living in a foreign country as if the parent were a Canadian resident and to convert income into Canadian dollars.** *C.P.M. v. J.K.*, 2021 BCPC 239, 2021 CarswellBC 3259. The father resided in a foreign country and was employed by a foreign company. As the father had not provided evidence of tax rates or exchange rates, the court was unable to determine whether there has been any material change in his income. The father was to pay support based on an imputed income of \$95,000.
- **Where the tax rates between Canada and the US differed significantly, the father's income was adjusted to account for the difference in tax rates between countries.** *Pousette v. Janssen*, 2021BCSC 786, 2021 CarswellBC 1264, additional reasons 2021 BCSC 1364, 2021 CarswellBC 2216. In 2011, father began employment with United States State Department. The mother brought an application for an order retroactively varying the consent order on the basis that the father incorrectly calculated his income since he began employment with the US foreign service. After converting the father's gross foreign income ("GFI") to Canadian funds, the father's GFI ranged from \$68,449.01 in 2011 to \$215,160.55 in 2017. The application was granted, and additional income was to be imputed to the father to account for the difference in tax rates between Canada and the US.
- **Pursuant to s. 21 of the *Guidelines*, a spouse's income from sources including disability benefits, workers compensation benefits, and pension income must all be included in the assessment of income.** *Harper v. Harper*, 2021 BCSC 758, 2021 CarswellBC 1252.

ProView Developments

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