

How to Calculate a *Straightforward* Sole Custody Child Support Amount Includes Some Special/Extraordinary Expenses under the Child Support Guidelines Regulations

- I After full disclosure of Income Information under **s.21**, and using the most current information available under **s.2.3**, calculate the Father's and Mother's (*especially if there are any Special Expenses*) income according to the headings set out under Canada Customs & Revenue Agency's new T1 Income Tax and Benefit Return form (line 150) Total Income;
- II Apply the 4 page **Schedule III** adjustments of pluses and minuses, as applicable; add any Imputed Income as appropriate under **s.19** (and adjust for any Pattern of Income considerations under **s.17** or Shareholders, Directors considerations under **s.18**) to arrive at "Total Income for Guideline Purposes under **s.15**";
- III Using the Total Income for table look-up purposes under s.15 and the number of children for whom a table amount is payable, look-up and calculate the Guideline Child Support Table (Basic) amount monthly figure using the **Schedule I table** for the Payor's province;
- IV Establish the gross amount of Special or Extraordinary Expenses ("Special Expenses") paid by or to be paid by the Father and/or the Mother for certain children's expenses under **s.7.1**;
- V Subtract any monetary contribution by the children to these Special Expenses, **s.7.2**;
- VI Subtract any applicable subsidies or benefits received relating to these Special Expenses, (remember to calculate the change in Canada Child Tax Benefit, provincial supplements and benefits, GST, applicable refundable credits if applicable), **s.7.3**;
- VII Subtract the *income tax advantage (or income tax relief) to both the Father and the Mother* of paying the applicable Special Expenses and taking the related deduction or refundable and non-refundable credit(s), **s.7.3** in order to arrive at a *net* Special Expenses amounts;
- VIII Adjust the Father's and Mother's Total Income for Guideline Purposes under s.15 according to **Schedule III s.3.2** by subtracting spousal support paid to the *other* spouse, if applicable;
- IX Apportion the *net* Special Expenses amounts between the Father and the Mother according to their respective Incomes using "*Paras thinking*", based on the Father's and the Mother's Total Income under s.15 for apportioning purposes, **s.7.2**.
- X Add each spouse's *apportioned, net* Special Expenses amount to each their Guideline Child Support Table monthly amount to get the total child support amount under the Guidelines, s3.1(a)(b) and, if applicable, calculate the net payment of the Father to the Mother, or the Mother to the Father.)

"The Guidelines In One Sentence"

"Look-up the Table (or Basic) child support amount using the number of children for whom a Table amount is payable and the Payor's current (T1 General, line 150) Total Income adjusted according to Schedule III, s.19 imputed income, s.18 Shareholder Director and/or s.17 pattern of income considerations; then add to this Table amount, the apportioned (*according to Income*) Special or Extraordinary Expenses after removing the applicable amounts of income tax relief, and subsidies, benefits and/or children's contributions received.

(The preceding, explains in one sentence, how to calculate a sole custody child support amount according to the CSG and was the winning entry in DIVORCEmate Software's "The Guidelines In One Sentence" Contest!)