

GUIDELINES AMENDING THE FEDERAL CHILD SUPPORT GUIDELINES

AMENDMENTS

**1. (1) The portion of subsection 7(1) of the *Federal Child Support Guidelines*<sup>1</sup> before paragraph (a) is replaced by the following:**

Special or  
extraordinary  
expenses

7. (1) In a child support order the court may, on either spouse's request, provide for an amount to cover all or any portion of the following expenses, which expenses may be estimated, taking into account the necessity of the expense in relation to the child's best interests and the reasonableness of the expense in relation to the means of the spouses and those of the child and to the family's spending pattern prior to the separation:

**(2) Paragraph 7(1)(c) of the Guidelines is replaced by the following:**

(c) health-related expenses that exceed insurance reimbursement by at least \$100 annually, ~~per illness or event~~, 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;

**(3) Paragraph 7(1)(d) of the English version of the Guidelines is replaced by the following:**

(d) extraordinary expenses for primary or secondary school education or for any other educational programs that meet the child's particular needs;

**2. The portion of section 14<sup>2</sup> of the Guidelines before paragraph (a) is replaced by the following:**

Circumstances  
for variation

14. For the purposes of subsection 17(4) of the Act, any one of the following constitutes a change of circumstances that gives rise to the making of a variation order in respect of a child support order:

**3. Section 16 of the Guidelines is replaced by the following:**

Calculation of  
annual income

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<sup>1</sup> SOR/97-175

<sup>2</sup> SOR/97-563

16. Subject to sections 17 to 20, a spouse's annual income is determined using the sources of income set out under the heading "Total income" in the T1 General form issued by the Canada Customs and Revenue Agency and is adjusted in accordance with Schedule III.

**4. Subsection 17(1) of the Guidelines is replaced by the following:**

Pattern of  
income

17. (1) If the court is of the opinion that the determination of a spouse's annual income under section 16 would not be the fairest determination of that income, the court may have regard to the spouse's income over the last three years and determine an amount that is fair and reasonable in light of any pattern of income, fluctuation in income or receipt of a non-recurring amount during those years.

**5. Paragraph 19(1)(h) of the Guidelines is replaced by the following:**

(h) the spouse derives a significant portion of income from dividends, capital gains or other sources that are taxed at a lower rate than employment or business income or that are exempt from tax; and

**6.(1) Paragraph 21(1)(b) of the Guidelines is replaced by the following:**

(b) a copy of every notice of assessment ~~or~~ and reassessment issued to the spouse for each of the three most recent taxation years;

**(2) Subsection 21(1) of the Guidelines is amended by striking out the word "and" at the end of paragraph (f), by adding the word "and" at the end of paragraph (g) and by adding the following after paragraph (g):**

(h) in addition to any income information that must be included under paragraphs (c) to (g), where the spouse receives income from employment insurance, social assistance, a pension, workers compensation, disability payments or any other source, the most recent statement of income indicating the total amount of income from the applicable source during the current year, or if such a statement is not provided, a letter from the appropriate authority stating the required information.

**7.(1) The definition "average tax rate" in section 1 of Schedule II to the Guidelines is repealed.**

**(2) The definition "taxable income" in section 1 of Schedule II is replaced by the following:**

"taxable income"  
« revenu  
imposable »

"taxable income" means the annual taxable income determined using the calculations required to determine "Taxable Income" in the T1 General form issued by the Canada Customs and Revenue Agency.

**8.(1) Paragraph 1(a) of Schedule III to the Guidelines is repealed.**

**(2) Section 1 of Schedule III to the Guidelines is amended by adding the following after paragraph (f):**

(f.1) paragraph 8(1)(h.1) concerning motor vehicle travel expenses;

**9. Section 2<sup>2</sup> of Schedule III to the Guidelines is replaced by the following:**

Child support

2. Deduct any child support received that is included to determine total income in the T1 General form issued by the Canada Customs and Revenue Agency.

**10. Section 4 of Schedule III to the Guidelines is replaced by the following:**

Social  
assistance

**4. Deduct any amount of social assistance income that is not attributable to the spouse.**

**11. Section 10 of Schedule III to the Guidelines is replaced by the following:**

Additional  
amount

**10. Where the spouse reports income from self-employment that, in accordance with sections 34.1 and 34.2 of the *Income Tax Act*, includes an additional amount earned in a prior period, deduct the amount earned in the prior period, net of reserves.**

**12. Subsection 13(2) of Schedule III to the English version of the Guidelines is replaced by the following:**

Disposal of  
shares

**(2) If the spouse has disposed of the shares during a year, deduct from the income for that year the difference determined under subsection (1).**

COMING INTO FORCE

**13. These Guidelines come into force on November 1, 2000.**