

The DIVORCEmate GUIDELINE Calculator - 2009 (Page 1)
For the Calculation of a Child Support Amount According to the Child Support Guidelines

Family Name(s): Doe	Child Support Table: 01-May-06	Data Input Annual		Information For Tax Purposes	
		Father Ontario Harold	Mother Ontario Wendy	Father Ontario Harold	Mother Ontario Wendy
Parenting Situation:	Party: Province of residence: First names:				
\$ Total Income					
Gross employment income including taxable benefits		80,000	15,000	80,000	15,000
Self-employment income (<i>net</i>)		0	0	0	0
<u>Actual</u> amount of Canadian dividends (Standard Tax Rate)		0	0	0	0
<u>Actual</u> amount of Canadian dividends (Small Business)		0	0	0	0
Taxable capital gains		0	0	0	0
Spousal support <u>received</u> from the <i>other</i> spouse		0	8,500	0	8,500
Other taxable income		0	0	0	0
Other non-taxable income		0	0	0	0
Total Income (T1 Line 150 - includes UCCB if applicable)				\$80,000	\$24,700
\$ Deductions					
Registered Retirement Savings Plan (<i>RRSP</i>)		0	0	0	0
Registered Pension Plan Contribution (<i>RPP</i>)		0	0	0	0
Child care expenses for child under age 7 years old		0	2,800	0	(2,800)
Child care expenses for child ages 7 to 16 years old		0	0	0	0
Union, professional or like dues		0	0	0	0
Carrying and interest expenses		0	0	0	0
Spousal support <u>paid</u> to the <i>other</i> spouse				(8,500)	0
Other deductions not included above		0	0	0	0
Taxable income (T1 Line 260)				\$71,500	\$21,900
Children (number of children)					
Under 7 years old		0	1		
Age 7 to under 17 years old		0	1		
Age 17 years old		0	0		
Age 18 or older		0	0		
Infirm and 18 years old or older		0	0		
Eligible for Universal Child Care Benefit (UCCB) - Under 6		0	1		
Tax Credits (Federal Amounts)					
Dividend				0	0
Personal				10,320	10,320
CPP and EI contributions				2,851	829
Child Tax Credit				0	4,178
Canada Employment Credit				1,044	1,044
Spouse Credit		No	No	0	0
Eligible Dependant Credit		No	Yes	0	10,320
Disability Credit		No	No	0	0
Age 65 Credit		No	No	0	0
\$ Tax Credits					
Tuition and educational amount		0	0	0	0
Child's tuition fee & educational amount eligible for transfer		0	0	0	0
Medical expenses of Father and Mother		0	0	0	0
Amount of <u>above</u> expenses relating to child's health care		0	0	0	0
Amount of <u>above</u> expenses relating to child's premiums		0	0	0	0
Charitable donations expense of Father and Mother		0	0	0	0
Amount of <u>above</u> expense relating to child's education		0	0	0	0

The DIVORCEmate GUIDELINE Calculator - 2009 (Page 2)
For the Calculation of a Child Support Amount According to the Child Support Guidelines

Number of children for whom a table amount is payable		2
Child Support Table Calculation	Father	Mother
Sources of income set out under heading "total income" (CSG, s.16; T1 Line 150)	80,000	24,700
<u>Less:</u> Schedule III Adjustments to Income (<i>decreasing income</i>):		
s.1 Applicable employment expenses		
s.2 Child support that is received and included in income		
s.3.1(a) Spousal support <u>received</u> from the <i>other</i> spouse and included in income		8,500
s.3.1(b) UCCB included in total income (if applicable)		1,200
Other Schedule III adjustments (<i>decreases income</i>)		
<u>Plus:</u> Schedule III Adjustments to Income (<i>increasing income</i>):		
Schedule III Adjustments (<i>increases income</i>)		
s.19 Appropriate imputed income		
s.17,18 Income pattern / shareholder, director, etc.		
Total (or agreed) income for table look-up purposes under s.15	\$80,000	\$15,000
Basic (or table) monthly amount of child support payable to other spouse (a)	\$1,159	\$0

s.7(1) Special or Extraordinary Expenses (Add-ons)	Father	Mother
(a) Applicable child care expenses		2,800
(b) Medical and dental insurance premiums for the child(ren)		
(c) Health-related expenses that exceed insurance reimbursement by \$100		
(d) Extraordinary expenses for child's particular educational needs		
(e) Expenses for post-secondary education		
(f) Extraordinary expenses for extracurricular activities		200
Total annual amount of special expenses spent on child(ren)	\$0	\$3,000
<u>Less:</u>		
(2) Amounts contributed by child(ren) for special expenses		
(3) Value of other subsidies or benefits relating to the special expenses		
(3) Change in Canada Child Tax Benefit and GST refund		
(3) Change in Income Tax & Provincial Supplements when taking into account deductions & credits relating to the payment of special expenses		392
Total amounts of special expenses that parents will share annually	\$0	\$2,608
Total amounts of special expenses that parents will share monthly	\$0	\$217

s.7(2) Sharing of Special or Extraordinary Expenses (Add-ons)	Father	Mother
Total income under s.15 (from above), <i>plus</i> spousal support and UCCB received	80,000	24,700
<u>Less:</u> Sch. III, s.3(2) spousal support <u>paid</u> to the <i>other</i> spouse	8,500	
Total annual income under s.15 for apportioning purposes	71,500	24,700
Father's and Mother's proportion of their \$96,200 combined annual income	74.30%	25.70%
Father's portion of Mother's net monthly add-ons, 74.3% of \$217 (b)	\$161	
Mother's portion of Father's net monthly add-ons, 25.7% of \$0 (b)		

Adjustment to child support arrangements as may be agreed (monthly) (c)

Summary of the Child Support Guideline Calculations - Monthly Payments	Father	Mother
s.9(a) Child support basic (or table) award (a)	1,159	
Special or extraordinary expenses (b)	161	
Other child support arrangements as may be agreed (c)		
Total child support guideline amount payable by each spouse (a)+(b)+(c)	\$1,320	\$0
Therefore, Father (Harold) pays Mother (Wendy) \$1,320/monthly or \$15,840/annually		

Different monthly child support amount as agreed to by Father and Mother (d)

The DIVORCEmate GUIDELINE Calculator - 2009 (Page 2b)
Imputed Income, Pattern of Income and Shareholder, Director or Officer
Annual Worksheet

	Father Harold	Mother Wendy
<p>s.19(1) Imputing Income</p> <p>(a) the spouse is intentionally under-employed or unemployed (other than where the under-employment or unemployment is required by the needs of a child of the marriage or any child under the age of majority or by the reasonable educational or health needs of the spouse)</p> <p>(b) exempt from paying income tax</p> <p>(c) the spouse lives in a country where the effective rates of income tax are significantly lower than those in Canada</p> <p>(d) it appears that income has been diverted which would affect the level of child support to be determined under the Guidelines</p> <p>(e) the spouse's property is not reasonably utilized to generate income</p> <p>(f) the spouse has failed to provide income information when under a legal obligation to do so</p> <p>(g) the spouse unreasonably deducts expenses from income</p> <p>(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</p> <p>(i) the spouse is a beneficiary under a trust and is or will be in receipt of income or other benefits from the trust</p> <p>Other income, as may be applicable</p> <p style="text-align: right;">Totals \$</p>	0	0
<p>s.17(1) Pattern of Income</p> <p>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</p>		
<p>s.17(2) Non-recurring Losses where a spouse has incurred a non-recurring capital or business investment loss</p> <p style="text-align: right;">Totals \$</p>	0	0
<p>s.18(1) Shareholder, Director or Officer</p> <p>(a) all or part of the pre-tax income of the corporation, and of any corporation that is related to that corporation, for the most recent tax year; <u>or</u></p> <p>(b) an amount commensurate with the services that the spouse provides to the corporation, provided that the amount does not exceed the corporation's pre-tax income</p> <p style="text-align: right;">Totals \$</p>	0	0

The DIVORCEmate GUIDELINE Calculator - 2009
Summary of Child Support Guidelines Calculation (Scenario 1)

	Father	Mother
Number of children for whom a table amount is payable		2
Line 150 Income	\$80,000	\$24,700
Sch. III adjustments, s.19 imputed income, s.17 pattern, s.18	+	\$0
	=	(\$9,700)
Guideline Income for Table Look-up	\$80,000	\$15,000
Table amount (monthly)	(a)	\$0
Special Expenses paid by parent (monthly)	\$0	\$250
Children's contribution, subsidies, benefits, income tax relief (monthly)	-	\$0
	=	\$33
Net special expenses paid by parent (monthly)	\$0	\$217
Guideline Income for apportioning purposes	\$71,500	\$24,700
Income Proportion of other parent's net special expenses	74.30%	25.70%
Spouse's share net special expenses (monthly)	(b)	\$161
Additional child support as may be agreed (monthly)	(c)	\$0
	Father pays	Mother pays
Total monthly amount payable by spouse (a) + (b) + (c) =	\$1,320	\$0
Therefore, Father (Harold) pays Mother (Wendy) \$1,320/monthly or \$15,840/annually		
Standards of Living Test Household Income Ratios	3.717	2.134

Summary of Monthly Net Disposable Income

Father's Income (T1 General Line 150)	Child Support Guidelines incl. Special Expenses	Income Tax Paid	Government Benefits and Refundable Credits	NDI (Before Special Expenses)	NDI (After Special Expenses)
\$6,667	(\$1,320)	(\$1,346)	\$0	\$3,054	\$3,054
Mother's Income (T1 General Line 150)	Child Support Guidelines incl. Special Expenses	Income Tax Paid	Government Benefits and Refundable Credits	NDI (Before Special Expenses)	NDI (After Special Expenses)
\$2,058	\$1,320	(\$10)	\$741	\$4,041	\$3,791

Monthly - Additional Numbers Included in NDI

Category	Father	Mother
Registered Retirement Savings Plan (RRSP)	\$0	\$0
Registered Pension Plan (RPP)	\$0	\$0
Canada Pension Plan (CPP)	(\$177)	(\$47)
Employment Insurance (EI)	(\$61)	(\$22)
Life, Dues, Health, Other Source Deductions	\$0	\$0
Taxable Benefits	\$0	\$0
Decreases Cash Flow	\$0	\$0
Increases Cash Flow	\$0	\$0
Additional Factors - Subtotal	(\$238)	(\$69)
Gross Special Expenses less subsidies/benefits/contributions included in 'NDI (After Special Expenses)'	\$0	(\$250)
Spousal support paid	(\$708)	