



Department of Justice    Ministère de la Justice  
Canada                            Canada

**AN OVERVIEW OF THE RESEARCH  
PROGRAM TO DEVELOP A  
CANADIAN CHILD SUPPORT FORMULA**

**Ross Finnie  
Carolina Giliberti  
Daniel Stripinis**

**1995**

**Research, Statistics and Evaluation Directorate/  
Direction générale de la recherche,  
de la statistique et de l'évaluation**

**Civil Law and Corporate Management Sector/  
Secteur du droit civil et gestion ministérielle**

**Canada**

**AN OVERVIEW OF THE RESEARCH  
PROGRAM TO DEVELOP A  
CANADIAN CHILD SUPPORT FORMULA**

**Ross Finnie  
Carolina Giliberti  
Daniel Stripinis**

**1995**

*The present study was funded by the Research Section,  
Department of Justice Canada on behalf of the Federal/  
Provincial/Territorial Family Law Committee. The views  
expressed herein are solely those of the authors and do not  
necessarily represent the views of the Department.*

# TABLE OF CONTENTS

<b>PREFACE</b> .....	ix
<b>ACKNOWLEDGEMENTS</b> .....	xi
<b>CHAPTER 1 : INTRODUCTION AND BACKGROUND TO THE RESEARCH</b> ...	1
1.1 Introduction .....	1
1.2 Phase 1: Development of Expenditure Models and Apportioning Approaches	3
1.3 Phase 2: Refinement of Expenditure Models and Apportioning Approaches . .	3
1.3.1 Creation of a Database on Current Levels of Child Support . . . . .	3
1.3.2 Critique of the Expenditure Models and Apportioning Approaches . . . . .	5
1.3.3 Comparison of Simulated Awards with Current Awards . . . . .	7
1.4 Summary of Phases 1 and 2 and Introduction to Phase 3 . . . . .	8
<b>CHAPTER 2 : ESTIMATING EXPENDITURES ON CHILDREN — THE USE OF EQUIVALENCE SCALES</b> .....	9
2.1 Introduction .....	9
2.2 Definition of Equivalence Scales . . . . .	9
2.3 Canadian Equivalence Scales . . . . .	10
<b>CHAPTER 3 : TECHNICAL ISSUES</b> .....	15
3.1 Introduction .....	15
3.2 The Interaction of Taxes and Awards . . . . .	15
3.3 Details of the Tax Calculations . . . . .	16
3.4 The Level of the Basic Personal Amount . . . . .	17
3.5 Effective Marginal Tax Rates . . . . .	18
3.6 Income-to-Needs Ratios . . . . .	19

**CHAPTER 4 : THE FORMULAS UNDER CONSIDERATION . . . . . 21**

4.1 Introduction . . . . . 21  
4.2 Income Shares with Reserve . . . . . 21  
4.3 Flat Percentage . . . . . 24  
4.4 Surplus Shares . . . . . 25  
4.5 Revised Fixed Percentage . . . . . 27  
4.6 Other Factors to Consider . . . . . 29

**CHAPTER 5 : THE EMPIRICAL FINDINGS . . . . . 31**

5.1 Introduction . . . . . 31  
5.2 Assessment of the Database Used in the Empirical Analysis . . . . . 32  
5.3 The Current Awards . . . . . 34  
5.4 Empirical Evaluation of the Four Formulas . . . . . 36  
    5.4.1 Award Quantums . . . . . 36  
    5.4.2 Comparisons in Standards of Living . . . . . 37  
    5.4.3 Pulling People out of Poverty . . . . . 38  
5.5 Conclusion . . . . . 38  
    Tables 5.1 to 5.6C . . . . . 39-51

**CHAPTER 6 : REVISED FIXED PERCENTAGE — LOW INCOME  
ADJUSTED FORMULA . . . . . 53**

6.1 Introduction . . . . . 53  
6.2 Issues in the Construction of the RFP-LIA Formula . . . . . 53  
6.3 Terms of Reference . . . . . 54  
6.4 Creation of the Adjusted Current Award Database . . . . . 56  
6.5 Construction of the Low Income Adjustment . . . . . 56  
6.6 Review of the Awards Generated by the RFP-LIA Formula . . . . . 58  
6.7 Conclusion . . . . . 59  
    Tables 6.1 to 6.4C . . . . . 60-69

<b>CHAPTER 7 : TAX TREATMENT</b> .....	<b>71</b>
7.1 Introduction .....	71
7.2 The Presentation of Awards .....	71
7.3 The Treatment of Taxes and Tax Credits .....	72
7.4 The Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment .....	72
7.4.1 Review of the Revised Fixed Percentage Formula .....	72
7.4.2 Construction of the Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment .....	73
7.4.3 Results Obtained Using the Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment .....	73
7.5 The RFP-LIA Formula with a No-Deduction/No-Inclusion/No Credit Tax Treatment .....	76
7.5.1 Construction of the RFP-LIA Formula with a No-Deduction/ No-Inclusion/No-Credit Tax Treatment .....	76
7.5.2 Results Obtained Using the RFP-LIA Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment .....	76
7.6 Children, Households and People in Poverty .....	77
7.7 Conclusion .....	78
Tables 7.1 to 7.3C .....	79-87

<b>CHAPTER 8 : SUMMARY AND CONCLUSIONS</b> .....	<b>89</b>
8.1 Summary .....	89
8.1.1 The Choice of an Expenditure Model .....	89
8.1.2 The Formulas under Consideration .....	89
8.1.3 Development of a "Current Award" Database .....	90
8.1.4 Analysis of the Four Formulas .....	90
8.1.5 Choice of the Revised Fixed Percentage Formula .....	91
8.1.6 Adjusting the Formula for Low Income Situations .....	91
8.1.7 Changing the Tax Treatment of Child Support .....	92
8.2 Conclusions .....	92

## APPENDICES

<b>Appendix A</b>	Tax Calculations .....	95
<b>Appendix B</b>	Calculations for the Income Shares with Reserve, Flat Percentage, Surplus Shares and Revised Fixed Percentage Formulas .....	99
<b>Appendix C</b>	Table of Child Support Award Amounts, Revised Fixed Percentage Formula with Current Tax Treatment .....	115
<b>Appendix D</b>	Table of Child Support Award Amounts, Revised Fixed Percentage-Low Income Adjusted Formula with Current Tax Treatment (Deduction/Inclusion) for Ontario, 1, 2, & 3 Children .....	135
<b>Appendix E</b>	Table of Child Support Award Amounts, Revised Fixed Percentage & Revised Fixed Percentage-Low Income Adjusted Formulas with Reversed Tax Treatment (No Deduction/No Inclusion/No Credit) for Ontario, 1, 2, & 3 Children .....	155

## PREFACE

Since the early 1950s, the proportion of Canadian families and children affected by divorce has increased dramatically. According to the Vanier Institute for the Family, in 1951 one marriage in every 24 ended in divorce. In 1990, one marriage in every 2.4 ended in divorce.<sup>1</sup> These numbers underestimate the extent to which Canadians are affected by marital breakdown in that they pertain only to legally married couples who divorce – not to common-law couples nor to couples who separate but do not divorce.

Many observers argue that the economic, social and psychological effects of divorce or separation on parents and child can no longer be ignored. The issue of ensuring adequate child support is particularly pressing. In 1990, the Deputy Ministers of Justice gave the Federal/Provincial/Territorial Family Law Committee a mandate to study the issue of child support following family breakdown. One of the main objectives of this study was to develop a child support formula that would yield fair and equitable child support awards.

Developing a child support formula was not an easy task. The following quote aptly characterizes the problem.

"I think that the costs should be split fifty/fifty. Why not? After all, they are half yours and half hers," said one. Fair enough, I thought. "No, the one who earns more should pay more," demurred another. I again found myself in agreement. "Just make it so that nothing changes for the kids," suggested a third. Of course the problem was that, while all were stating reasonable positions, they were obviously contradictory. (R. Finnie and others, *Child Support: The Guidelines Option*, Montreal: The Institute for Research on Public Policy, 1994)

To arrive at a formula that members of the Family Law Committee could support, the authors of the present report had to resolve a number of complex conceptual issues and make some difficult decisions. This report is intended to provide the reader with an overview of these issues and of the research that was undertaken to develop the preferred child support formula.

In order to situate this research in the broader context of family law in Canada and of the Family Law Committee's recommendations to change the current system, this report should be read in conjunction with the 1995 report entitled *Federal/Provincial/Territorial Family Law Committee's Final Report and Recommendations on Child Support*.

---

<sup>1</sup> Vanier Institute of the Family, *Profiling Canadian Families* (Ottawa, 1994), p. 47.

## ACKNOWLEDGEMENTS

The authors would like to express their appreciation to a number of people who assisted in the preparation of this report. A special thanks goes to Kenty Adams for empirical and technical assistance; to Jim Sturrock for design and development of the tables and graphs; to Jane Whitney for her editorial expertise; to Raymonde D'Aoust-Ramos for preparing the final document, and to Murielle Brazeau and the members of the Family Law Committee for their useful comments and support throughout this project.



---

# CHAPTER 1 : INTRODUCTION AND BACKGROUND TO THE RESEARCH

## 1.1 Introduction

In June 1990, the Federal/Provincial/Territorial Family Law Committee embarked on a study of child support guidelines, or formulas, to be used in instances of family breakdown.<sup>1</sup> The following year, the Committee produced a discussion paper that reviewed problems in the current system, raised possible alternatives for reform, and sought the public's views on related policy issues.<sup>2</sup>

It was clear from early stages of the study that a great deal of research would be needed to formulate a comprehensive policy. Consequently, the Family Law Committee invited the Research Section of the Department of Justice Canada to assist in developing and implementing a research program. The work to develop a child support formula was carried out in three phases:

Phase 1: Development of expenditure models and apportioning approaches

Phase 2: Refinement of expenditure models and apportioning approaches

Phase 3: Selection of the preferred formula

The chart on page 2 provides a chronology of the events that led up to the selection of the preferred formula.

This chapter summarizes the research conducted in phases 1 and 2 and sets the scene for Phase 3.<sup>3</sup> The remainder of the report focuses on the work conducted by the authors under the direction of the Department of Justice Canada and the Family Law Committee during Phase 3 of the research.

---

<sup>1</sup> The literature normally refers to child support "guidelines," while the term "formula" is used in this document. This reflects the Federal/Provincial/Territorial Family Law Committee's preference.

<sup>2</sup> Federal/Provincial/Territorial Family Law Committee, *Child Support: Public Discussion Paper* (Ottawa, 1991).

<sup>3</sup> For a full description of the research conducted in phases 1 and 2, see D. Stripinis, R. Finnie and C. Giliberti, *The Construction and Implementation of Child Support Guidelines* (Ottawa: Department of Justice Canada, 1993).

## Chronology of Events Leading to Selection of a Preferred Formula

- 1990 - Deputy Ministers of Justice give the Federal/Provincial/Territorial Family Law Committee a mandate to study the issue of child support.
- 1991 - The Family Law Committee releases a report entitled *Child Support: Public Discussion Paper* to provide a basis for public consultation.
- The Family Law Committee commissions studies of four expenditure models for determining the costs of raising children in Canada.
- 1992 - The Family Law Committee releases a second report entitled *The Financial Implications of Child Support Guidelines*. This report summarizes the results obtained when the four expenditure models are used in combination with various approaches to apportioning child costs between parents.
- A database on current levels of child support in selected sites across Canada is created.
  - The theoretical concepts behind the various expenditure models and apportioning approaches are examined.
  - Awards generated by the formulas are compared with current levels of child support.
  - The Department of Justice Canada completes a report entitled *The Construction and Implementation of Child Support Guidelines*, which summarizes the results of phases 1 and 2 of the research. This report is presented to the Family Law Committee.
- 1993 - The Family Law Committee reduces the number of apportioning approaches under consideration to four: Income Shares with Reserve, Flat Percentage, Surplus Shares and Revised Fixed Percentage.
- The Family Law Committee rejects the four expenditure models used in Phase 1 in favour of the equivalence scale used by Statistics Canada. The 40/30 scale is used in combination with the four apportioning approaches noted above to produce four formulas.
  - Awards generated by the four formulas are compared with current levels of child support. The Revised Fixed Percentage formula emerges as the preferred child support formula.
- 1994 - The Family Law Committee asks researchers at the Department of Justice Canada to modify the Revised Fixed Percentage formula in order to bring simulated awards generated by the formula into line with current levels of child support in low income situations.
- The *Thibaudeau* decision is announced. The Family Law Committee asks researchers at the Department of Justice Canada to modify the Revised Fixed Percentage formula in order to examine the impact of a change to the *Income Tax Act*. Under the changed tax treatment, the non-custodial parent would not deduct child support payments from his or her income and the custodial parent would not include child support as income.
  - The Family Law Committee completes its final report on child support and forwards it to the Deputy Ministers of Justice, Ministers of Justice and Solicitors General.
  - The Department of Justice Canada releases this final report, which summarizes the research to develop a Canadian child support formula.

## **1.2 Phase 1: Development of Expenditure Models and Apportioning Approaches**

Child support formulas can best be conceptualized as consisting of two components: 1) a mathematical model for estimating the "costs" of children either within marriage or after separation or divorce and 2) a method of dividing or apportioning these costs between the two parents according to some criteria.

In the summer of 1991, the Family Law Committee commissioned studies of four possible expenditure models for determining the costs of raising children in Canada. The results of these studies were summarized in a report that was released to the public in 1992 as part of the consultation process for this project.<sup>4</sup> The report focused solely on the financial and economic aspects of child support. It reviewed the commissioned studies on child-rearing expenditures and applied the results to several apportioning approaches. It also examined the current income tax system as it relates to child support.

Although the studies provided a detailed analysis of these expenditure models and apportioning approaches, further research was needed to evaluate the various formulas and to develop just and workable policies.

## **1.3 Phase 2: Refinement of Expenditure Models and Apportioning Approaches**

In Phase 2, the Department of Justice Canada 1) developed a database on current levels of child support (current awards), 2) offered a critique of the expenditure models and apportioning approaches, and 3) compared current awards with simulated awards produced by applying the expenditure models in combination with the apportioning approaches.

### **1.3.1 Creation of a Database on Current Levels of Child Support**

Analysing the potential impact of any formula requires comparative data on current levels of child support. The current award database developed for this research was based on separation/divorce cases processed during a three-month period, in 1991, in 15 court districts

---

<sup>4</sup> Federal/Provincial/Territorial Family Law Committee, *The Financial Implications of Child Support Guidelines* (Ottawa, 1992). For more information on expenditure models in general, see R. Finnie and D. Stripinis, *The Economics of Child Support Guidelines*, Cahier de recherche 93-03 du Groupe de Recherche en Politique Économique (Quebec City: Université Laval, 1993).

across Canada.<sup>5</sup> Court reporters at each site completed a questionnaire using the information contained in files — and/or made available during the court process — on all separation/divorce cases in which an application for child support had been made. This generated a usable sample of 869 cases.<sup>6</sup> Although the sample size was modest, an examination of other potential sources of information (mainly tax databases) indicated that the sample generally represents those cases that child support formulas are intended to cover.

The resulting database included limited socio-demographic information on the family, such as the incomes of the custodial and non-custodial parents and the number and ages of children. This information was used to determine the standards of living of custodial and non-custodial households.

The cases included in the database had the following characteristics:

- In most cases, the standard of living of both parties declined as a result of the separation.
- Award amounts were highly variable and bore no relationship to the income level of the non-custodial parent.
- The average monthly award was \$242 per child and \$368 per family. Average awards varied significantly by province. Awards per child ranged from a low of \$195 in New Brunswick to a high of \$294 in British Columbia.
- When the non-custodial parent earned an income of \$25,000 or more, his or her standard of living was, on average, higher than that of the custodial parent and children, regardless of the latter's income level and number of children.
- In general, when both parents were in a low income category (\$15,000 or less) and there was only one child, the custodial parent had a higher standard of living after taxes (presuming payment of the determined awards). If there were two children, the parents had similar standards of living, and if there were three or more children, the non-custodial parent had the higher standard of living after taxes and payment of awards.

---

<sup>5</sup> These court districts were in Abitibi, Athabaska, Calgary, Campbellton, Edmonton, Joliette, Montreal, Quebec City, Richelieu, St. François, Saint John, Toronto, Vancouver, Whitehorse and Yellowknife.

<sup>6</sup> For more information, see D. Stripinis, *Report on the Creation of the Child Support Database* (Ottawa: Department of Justice, Canada, 1992). The original database in the Stripinis report contained 709 cases. Additional cases from Quebec and New Brunswick brought the total number of cases to 869.

### 1.3.2 Critique of the Expenditure Models and Apportioning Approaches

In choosing a child support formula, it was crucial to critically assess the theoretical concepts behind both the expenditure models and the apportioning approaches.

#### *Critique of the Expenditure Models*

As indicated earlier, one of the first steps in the research program was to commission four studies on child-rearing expenditures in Canada. The studies examined the following approaches to estimating child costs: Revised Extended Engel, Adult Goods, Consumption and Blackorby-Donaldson.<sup>7</sup>

Most economists would agree that choosing a set of child cost estimates is very controversial and requires researchers to make a number of arbitrary decisions.<sup>8</sup> One problem pertains to the term "child costs." Although there are a number of different meanings in the economic literature, most expenditure models use a notion of "costs" that is not necessarily related to the lay person's use of the term. To economists, "child costs" is typically a theoretical construct designed to permit comparisons of well-being between families of different compositions. More importantly, the resulting "child costs" do not represent what is actually spent on children. Rather, the resulting figure is the total family income required to bring parents in families with children up to the same standard of living they would have in the absence of children.

Another problem with expenditure models is that each one can be implemented in a number of ways to derive the child cost estimates. For any one model, for example, researchers must make a number of assumptions about the precise functional form and the choice and construction of variables used in the analysis. Because of this, the same expenditure model can generate a broad range of child cost estimates.

Finally, using the models to estimate child costs requires data. The Family Expenditure Survey (FAMEX) was used in the studies noted above because it is the only national database containing expenditure data.<sup>9</sup> However, this database has some inherent problems and may not be up to the task of providing sufficiently reliable estimates of spending on children.

---

<sup>7</sup> For details, see Federal/Provincial/Territorial Family Law Committee (1992).

<sup>8</sup> For a summary of these views, see Martin Browning, *Cost of Raising Children* (Ottawa: Department of Justice Canada, 1991).

<sup>9</sup> Statistics Canada conducts a national Family Expenditure Survey (FAMEX) approximately every four years. (Smaller scale city surveys are done in the intervening years.) The data include detailed expenditure information gathered from a random sample of more than 10,000 Canadian households. The most recent survey available at the time of the study was based on expenditures for 1986; it is the basis for the models examined in this study.

Consultations with a panel of leading Canadian economists, including those who carried out the commissioned studies, confirmed that there were problems with all models. However, following a thorough review of the four expenditure models under consideration, it was agreed that the Revised Extended Engel model was probably the most reasonable in terms of both the underlying theoretical principles and the empirical results produced. None the less, serious problems with this model were also noted.

The results of the public consultation following the release of the Family Law Committee's discussion paper and research report supported the economists' conclusions that all models were problematic. Many of the submissions also indicated concern with the use of the FAMEX database to estimate expenditures on children. Some suggested discarding the expenditure models altogether and developing an alternative approach to estimating the costs of children.

After reviewing the possible alternatives with the same panel of economists, the Family Law Committee determined that the best option would be to construct a model based on an equivalence scale (the 40/30 scale) used by Statistics Canada. (Equivalence scales and their relationship to child expenditure estimates are examined in Chapter 2.) The main advantage of the 40/30 scale is that it is based on careful consideration of existing econometric evidence and consultation with social policy advocacy groups.

### *Critique of the Apportioning Approaches*

A variety of approaches exists for apportioning child expenditures between parents. The Family Law Committee considered seven approaches, which are thoroughly discussed in its 1992 research report. These are:

- 1) Income Shares
- 2) Income Shares with Reserve
- 3) Surplus Shares (known in the literature as "Delaware-Melson")
- 4) Flat Percentage
- 5) Flat Percentage with Reserve
- 6) Income Equalization
- 7) Australian Guidelines

Following the release of the research report, the Committee also considered two additional proposals: 8) the Revised Equal Standard of Living approach proposed by the Canadian Bar Association, and 9) the Revised Fixed Percentage proposal developed by the Department of Justice Canada on behalf of the Family Law Committee. The initial concept for the Revised Fixed Percentage formula was developed by Daniel Stripinis and Ross Finnie.

Early in the research process, the Committee excluded two of the apportioning approaches. The Flat Percentage with Reserve approach was rejected because the reserve only

benefits non-custodial parents, while the Income Equalization approach was rejected because of theoretical problems. This left seven apportioning approaches for further evaluation.

### 1.3.3 Comparison of Simulated Awards with Current Awards

Work on assessing these apportioning approaches proceeded while consultations to determine a preferred expenditure model were still in progress — before the 40/30 scale had been selected. As a result, the seven apportioning approaches were used in combination with the four earlier expenditure models to generate simulated child support awards.

Comparison of simulated awards with current awards yielded the following general findings: on average, the simulated awards tended to be higher than current awards for high income families, but lower than current awards for low income families. Simulated awards also tended to be higher than current awards for large families but lower than current awards for small families.

As well, for all expenditure models and apportioning approaches, the difference in the living standards of the non-custodial and custodial households' was more pronounced when non-custodial parents earned a low income and custodial parents earned a medium income than when the situation was reversed.<sup>10</sup> This is probably due to important government subsidies to low income families through the tax and transfer systems.

Following the comparisons between the simulated awards and current awards and the theoretical analysis of expenditure models and apportioning approaches, the Family Law Committee rejected three more apportioning approaches: the Revised Equal Standard of Living approach suggested by the Bar, the Income Shares approach and the Australian guidelines. This left four apportioning approaches for further consideration:

- 1) Income Shares with Reserve
- 2) Flat Percentage
- 3) Surplus Shares (Revised Canadian "Delaware-Melson" model)
- 4) Revised Fixed Percentage

---

<sup>10</sup> For an explanation of the income categories referred to in this report, see page 31.

## **1.4 Summary of Phases 1 and 2 and Introduction to Phase 3**

During phases 1 and 2 of the research, various models for estimating child costs were examined and the 40/30 expenditure scale used by Statistics Canada scale was selected. As well, numerous apportioning approaches were considered and four were ultimately retained for further examination. The analysis conducted in Phase 3 thus focused on four formulas: the four apportioning approaches noted above combined with the 40/30 scale for estimating child costs.

The remainder of this report describes the analysis undertaken in Phase 3 in detail and shows how the preferred formula was chosen. It also describes a series of adjustments made to the preferred formula to address concerns regarding low income families and possible tax changes.

The following material is organized into seven chapters. Chapter 2 provides a thorough description of child expenditure estimates and equivalence scales and outlines the preferred expenditure model. Chapter 3 outlines the tax approaches that have been integrated into the research, while Chapter 4 describes the four formulas that were considered. Chapter 5 discusses the empirical findings and explains how the preferred formula was chosen. Chapter 6 details how the preferred formula was modified to address concerns regarding low income families, and Chapter 7 outlines the impact of possible tax changes using awards generated by the preferred formula. Finally, Chapter 8 presents a summary and conclusions.



---

## CHAPTER 2 : ESTIMATING EXPENDITURES ON CHILDREN — THE USE OF EQUIVALENCE SCALES

### 2.1 Introduction

As indicated in the previous chapter, a child support guideline or formula is composed of an estimate of the expenditures on children plus a way of apportioning or dividing these "costs" between the two parents. To give the reader a better sense of what these cost estimates represent and how the preferred method of estimating expenditures on children was chosen, this chapter provides a more detailed explanation of equivalence scales in general and of the preferred set of expenditure estimates in particular.

### 2.2 Definition of Equivalence Scales

Equivalence scales are used to adjust family incomes to provide better comparisons of standards of living between households of different sizes. For example, a family with children might have a higher income than a childless couple, but its needs are also greater. What income would the larger family need to be as "well off" (in the sense of "standard of living") as the childless couple? That is, what leaves them "equivalent"?

The difference in the two families' incomes that leaves them equally well off can be expressed as a ratio, and the series of such ratios for all different family sizes becomes a standardized equivalence scale. These scales are normally expressed in "adult equivalence units": a single-person household has a reference value of one, while larger households have values greater than one, with these values depending on the family's size and composition (i.e., whether there are one or two parents). The precise value depends on the amount of income required to leave the larger family as well off as a single adult. For example, with the equivalence scale represented by the Statistics Canada low income measures (discussed later), a couple is judged to require 1.4 times the income of a single adult to be as well off.

Equivalence scales are derived from estimates of what it costs families of different sizes to be as well off as the reference single adult. For families with children, the equivalence scale therefore depends on the estimated child costs. That is, the scale is based on estimates of how much more income is required to leave a family with children as well off as a family without children and, in turn, as well off as the reference single adult. The complete equivalence scale (or series of ratios) is then constructed from a full set of cost estimates for families of all sizes and compositions.

Thus, there is a one-to-one relationship between any set of child cost estimates and the associated equivalence scale; any set of child cost estimates can be used to create an equivalence

scale, while any equivalence scale can be used to construct child cost estimates for any particular situation.

For example, suppose that analysis of income and spending data reveals that, on average, an adult with a child requires \$14,000 to be at the same standard of living as a single adult earning \$10,000 — that is, the child in such single-parent families "costs" \$4,000. The corresponding equivalence scale would therefore be 1:1.4 (\$10,000:\$14,000). With this scale established, we could then assume that any family consisting of one adult and one child with an income of \$14,000 requires \$4,000 (pre-tax income) of that \$14,000 for the child. We know that this will not be exactly true in most cases, but it will be true on average and is therefore our best guess for any particular family unit with the relevant characteristics. It is important to note that the \$4,000 does not represent the actual expenditures on the child, but is the estimated amount of (gross) income that would be required to leave the two family units equally well off.<sup>11</sup>

## 2.3 Canadian Equivalence Scales

A number of equivalence scales were considered in the child support research. These included 1) those produced by economists on contract with the Department of Justice Canada, 2) the one proposed by the Canadian Bar Association, 3) those derived from the "basket of goods" approach (an average implicit scale underlying social assistance payments in Canada), and 4) the various scales that have been generated by Statistics Canada (see the table on page 11).<sup>12</sup>

The reader should note that most of the established scales apply — strictly speaking — only to incomes at the poverty (or "low income") line. This is because most of the scales have been constructed to derive poverty lines, and are not necessarily intended for making comparisons of well-being at other income levels. However, when the Statistics Canada scales have been estimated at different income levels, the ratios have been relatively stable,

---

<sup>11</sup> Note that the equivalence scale is expressed in terms of gross income requirements, rather than the amount of money actually spent on the child. Equivalence scales can be expressed in a number of ways, including gross income requirements (pre-tax, pre-savings), net income (post-tax) or total expenditures (after savings are also taken into consideration). Any of these approaches is legitimate; however, the uses to which a scale is put must correspond with the scale's underlying meaning. Note also that "costs" will vary across income levels, which simply reflects the fact that more money is spent by adults and children alike when there is more income available; that is, there is no notion of some fixed costs of a child. See D. Stripinis, R. Finnie and C. Giliberti, *The Construction and Implementation of Child Support Guidelines* (Ottawa: Department of Justice Canada, 1993) and R. Finnie and D. Stripinis, *The Economics of Child Support Guidelines*, Cahier de recherche 93-03 du Groupe de Recherche en Politique Économique (Quebec City: Université Laval, 1993) for further discussion of these issues.

<sup>12</sup> A thorough description of most of these scales can be found in D. Stripinis et al. (1993).

### A Selection of Equivalence Scales

Equivalence Scale	Single Adult	Single Parent plus Number of Children in Family			
		1	2	3	4
Phipps, Extended Engel method, single parent version (child care costs NOT included)	1.0	1.25	1.38	1.53	
Phipps, Extended Engel method, married couples with children <sup>1</sup> (child care costs NOT included)	1.0	1.09	1.14	1.18	
Douthitt and Fedyk: <sup>2</sup>					
Low income, Ontario	1.0	1.21	1.45	1.71 <sup>3</sup>	
High income, Ontario	1.0	1.32	1.59	1.87 <sup>3</sup>	
Low income, Quebec	1.0	1.15	1.30	1.48 <sup>3</sup>	
High income, Quebec	1.0	1.21	1.45	1.72 <sup>3</sup>	
Phipps, Blackorby-Donaldson method (child care costs NOT included)	1.0	1.34	1.62	1.96	
Equivalence scale underlying the proposed Canadian Bar Association "units"	1.0	1.33	1.67	2.0	2.33
Equivalence scales based on "basket of goods approach":					
Montreal <sup>4</sup>	1.0	1.21	1.6	1.84	2.15
Toronto <sup>5</sup>	1.0	1.35	1.66	1.90	2.16
Equivalence scale underlying social assistance average of provincial systems	1.0	1.46 <sup>6</sup>	1.71	1.91	2.11
Statistics Canada pre-tax low income cut-off (1986 base)	1.0	1.36	1.73	1.99	2.17
Statistics Canada after-tax low income cut-off (1986 base)	1.0	1.36	1.76	2.06	2.25
Statistics Canada pre-tax low income cut-off (1992 base)	1.0	1.25	1.56	1.88	2.10
Statistics Canada 40/30 scale <sup>7</sup>	1.0	1.40	1.70	2.00	2.30

Notes: <sup>1</sup> The "base" here is 1.0 for the couple, so that 1:1.09 is the ratio in income requirements for a couple with one child compared with a couple with no children.

<sup>2</sup> R.A. Douthitt and J. Fedyk, *The Cost of Raising Children in Canada* (Toronto: Butterworth, 1990).

<sup>3</sup> Equivalence scale for three or four children.

<sup>4</sup> The Montreal Diet Dispensary.

<sup>5</sup> The Social Planning Council of Metropolitan Toronto.

<sup>6</sup> This number is higher than a true "equivalence," due to an important aspect of social assistance policy in many provinces. That is, a single, healthy individual with no dependents is expected to work, so welfare provides less than "necessary to live" (in some jurisdictions this argument applies only to young people, for example, under 30).

<sup>7</sup> This scale is based on econometric evidence and a consultation process. See Statistics Canada, *Income Distribution by Size in Canada*, Cat. no. 13207 (Ottawa, 1991).

meaning that these established scales can be used across all income categories. In any event, the analysis undertaken here simply follows established conventions in using equivalence scales to estimate child costs and to make inter-family comparisons of well-being at all income levels. The reader should also note that this use of equivalence scales does not mean that the resulting child support formulas are intended to keep children only at some minimal income level; on the contrary, a child whose parents make two or three times the poverty line will receive child support payments that are commensurate with those higher income levels.

Although there are some differences among the various scales, they are generally similar. Thus, in some sense, any of the scales could have been chosen and been acceptable. On the other hand, each scale was found to have problems in terms of its theoretical underpinnings, the application of the theory to the particular data available, or the numbers generated.

As mentioned in Chapter 1, the Federal/Provincial/Territorial Family Law Committee eventually decided to use the 40/30 scale, which underlies established low income measures. Statistics Canada has had a long-standing interest in the estimation of equivalence scales, and its scales have remained the most widely accepted norm for over two decades. In 1989, Statistics Canada researchers released some work that suggested that econometric research alone cannot necessarily be relied upon to come up with any definitive equivalence scale, due to problems at both theoretical and empirical levels.<sup>13</sup> This research also proposed the use of the 40/30 equivalence scale since it 1) offers a set of reasonable round numbers derived from empirical research, and 2) is based on public consultation. (The round numbers were chosen intentionally to avoid the impression of precision that might result from accepting a particular economic model and corresponding set of precise estimates.)

With the 40/30 scale, a couple is presumed to need 40 percent more money than a person living alone to maintain the same standard of living as that person. The first child adds another 30 percent to the family's income needs. A couple with one child is therefore judged to require 170 percent of the income of a single person to be as well off as that person. The ratio of the income needed by a single person to that needed by the couple with one child is 100 percent to 170 percent or 1:1.7. Thus, the child's income needs are judged to be 30 divided by 170 or 17.6 per cent of the family's total income.

For example, if the family has a gross income of, say, \$50,000, the child is assumed to require 17.6 per cent of this amount, or \$8,823; by the same token, a childless couple with an

---

<sup>13</sup> M.C. Wolfson and J.M. Evans, *Statistics Canada's Low Income Cut-Offs: Methodological Concerns and Possibilities* (Ottawa: Statistics Canada, 1989).

income of \$41,176, or \$50,000 minus \$8,823, would be as well off as the one-child family with an income of \$50,000.<sup>14</sup> Greater numbers of children of course imply greater income needs, and the 40/30 moniker is simply a shorthand expression for the entire scale for families of all sizes.<sup>15</sup>

The 40/30 scale can be used for one- or two-parent families and comes in both a pre-tax and post-tax version. This is useful because some of the apportioning rules are based on the families' total pre-tax income, others on post-tax income, while the final standards of living are calculated on the post-award, post-tax income of the two types of families. The 40/30 scale has the further advantage of generating higher estimates of children's income needs than most of the other scales considered. This results in higher child support awards.

The following chapter outlines the tax approaches that have been integrated into the research. It also describes some of the technical aspects of the research such as the level of the basic personal amount, marginal tax rates and income-to-needs ratios.

---

<sup>14</sup> Another way to see this is to use the equivalence scales to calculate "adjusted income," which is a better measure of standard of living than total income because it takes into account the different needs of families of various sizes. This is done by simply dividing total family income by the "adult equivalence units," which in turn correspond to the 40/30 equivalence scale. Using this scale, a couple is considered to need 1.4 times the income of a single person to be as well off as that person, while a couple with one child is considered to need 1.7 times the income of a single person. Thus, the family with one child and an income of \$50,000 would have an adjusted income of \$50,000 divided by 1.7, or \$29,411. A childless couple with an income of \$41,176 would have an adjusted income of \$41,176 divided by 1.4, or \$29,411. The adjusted incomes of both households are identical although their gross incomes are not.

<sup>15</sup> Note that the scale is expressed in terms of gross income needs, not actual spending on the child.

## CHAPTER 3 : TECHNICAL ISSUES

---

### 3.1 Introduction

This chapter outlines several technical issues that bear on the construction of a formula to determine child support. These are the interaction of taxes and awards, marginal tax rates, and the inclusion of a self-support reserve or "basic personal amount." The construction of income-to-needs ratios used in analysing the impact of the formulas is also described.

### 3.2 The Interaction of Taxes and Awards

Current tax policy in Canada enables payers of child support to deduct the full amount of their support payments from taxable income and obliges recipients of support to report these payments as taxable income. This is commonly referred to as the deduction/inclusion system.<sup>16</sup> The tax consequences of awards are significant for both the custodial and non-custodial parents, and cannot be ignored in the determination of support orders. However, neither the *Divorce Act*, the *Income Tax Act* nor provincial or territorial legislation provides guidance on how to calculate the tax consequences of the award or how to share these consequences between the parties.

None the less, case law clearly indicates that the custodial parent should be compensated for the tax impact of including child support in his or her income and that failure to calculate the tax consequences of the award is grounds for appeal.<sup>17</sup> The traditional approach for determining the tax consequences is termed "grossing up."

With this approach, the base award represents the non-custodial parent's share of the child costs that will be disbursed by the custodial parent. However, the custodial parent must receive a payment that exceeds this base amount in order to receive the prescribed post-tax award. The base award is, therefore, grossed up to compensate for the tax consequences faced by the custodial parent. The method for grossing up an award is complex,<sup>18</sup> and computer programs have been developed to help the legal community perform the tax calculations.

---

<sup>16</sup> Paragraphs 60(b)(c)(c.1) and 56(1)(b)(c)(c.1) of the *Income Tax Act* S.C. 1970-71-72, c.63 [now R.S.C. 1985 (5th Supp.), c.1].

<sup>17</sup> See *Fitzgerald v. Fitzgerald*, 36 R.F.L. (3d) 354 (Alta.Q.B.); *Arshinoff v. Arshinoff*, [1993] W.D.F.L., Issue 35, Aug. 30, 1993, para. 1160 (Ont. Gen. Div.); *Dumas v. Dumas*, 42 R.F.L. (3d) 261 (alt.Q.B.).

<sup>18</sup> In order for a proper gross-up to be determined, two calculations must be made: 1) a calculation of the taxes owed by the recipient on the support payment itself, and 2) a determination of the additional taxes owed as a result of including the grossed-up amount in total income.

However, some programs fail to take all tax factors into consideration. Moreover, they are not readily available to couples who may be determining their child support without expert advice.

Another approach to calculating the tax consequences would be to ensure that children actually benefit from the tax deduction offered by the government to non-custodial parents through the *Income Tax Act*. In this case, the total subsidy to the non-custodial parent would have to be determined and passed on to the custodial parent via the child support award. This approach has been termed "passing on the benefit." It should be noted that the tax benefits received by the non-custodial parent may or may not cover the tax liability incurred by the custodial parent as a result of the award. Thus, the amount of money the custodial parent receives for child expenditures may be more or less than that deemed necessary in the base calculation. In the majority of cases, that is, those in which the custodial parent is in a lower tax bracket than the non-custodial parent, the passing-on-the-benefit approach provides more than the base award and thus works to the advantage of the custodial parent. Furthermore, this advantage generally operates in favour of custodial parents at lower income levels.

Three of the formulas under consideration in Phase 3 of this research — Income Shares, Surplus Shares and Flat Percentage — determine a base award to which an adjustment must be made to reflect the tax consequences of the payment to the non-custodial parent. For each of the three formulas, awards were calculated using both the grossing-up and passing-on-the-benefit approaches. This step is not necessary with the Revised Fixed Percentage formula, since the tax consequences of the award are embedded in the formula itself.<sup>19</sup>

### 3.3 Details of the Tax Calculations

One of the objectives of the research was to compare actual awards with the simulated awards produced by the formulas. It was, therefore, necessary to use the tax system in effect at the time most of the awards were made. Since the data were collected mainly in 1992 (with one province having started some data collection in October 1991), all calculations were done using the 1992 federal and provincial tax system.<sup>20</sup> (Appendix A contains the assumptions and calculations regarding the federal and provincial tax regimes.) The tax system has changed since 1992, and the awards generated by the formula under the current tax system would be slightly different from the awards calculated in this report.

---

<sup>19</sup> With the Revised Fixed Percentage formula, the tax implications are included in the calculation of the final award. This is done by 1) using an after-tax equivalence scale to determine the after-tax standards of living of the two households assuming that both parents earn the same income; 2) calculating the award in terms of the appropriate gross income requirements at this level; and 3) fixing the award at this level of the non-custodial parent's income regardless of the actual income of the custodial parent. (See Chapter 4 for further details.)

<sup>20</sup> There were some late additions to the database, but they represent a minority of cases.

### 3.4 The Level of the Basic Personal Amount

The concept of a self-support reserve or a basic personal amount has generated some debate. Some observers argue that a minimum payment is warranted at even the lowest of income levels, especially if the child is in similarly straitened circumstances. In other words, if the needs of neither the non-custodial parent nor the child (with the custodial parent) are being met, the shortfall should be shared out. In the absence of social assistance, this would be a strong argument. But with Canada's income support system — which ensures a basic minimum for every person through public support — there is no "below minimum" burden to be shared out.<sup>21</sup>

On the other hand, it can be argued that it is reasonable and fair for a parent to keep a certain amount of income to meet his or her minimum needs before being required to pay child support. Accordingly, the Family Law Committee endorsed the establishment of a basic personal amount below which the parent would be exempt from paying child support. Three of the four formulas still under consideration incorporate a basic personal amount. The fourth, the Flat Percentage, is by its nature, incompatible with the notion of a basic personal amount (see Chapter 4).

The Family Law Committee recognized that the level of the basic personal amount, is difficult to identify because of its inherently subjective nature. For guidance, the authors turned to the established norms that underlie the federal income tax system. The chosen cut-off was the income level at which individuals begin to be eligible to pay federal income tax — it thus reflects what society deems to be the minimum necessary for individuals to look after their own needs. In the calculations for this report, the basic personal amount was set at \$6,744. This is the amount of earned income required, before deduction of unemployment insurance contributions and Canada/Quebec pension plan premiums, to exactly equal the personal deduction for 1992 allowed under the *Income Tax Act*. This cut-off is also close to the average social assistance available to single persons across Canada and is thus a credible choice as the minimum income needed to "survive." Once the reserve is established, it follows that non-custodial parents with incomes below this minimum level simply have no money available to be paid out as child support.

None the less, using the basic personal amount set out in the *Income Tax Act* does create some conceptual problems due to differing social assistance regimes in different provinces. In

---

<sup>21</sup> A formula that forced poor non-custodial parents to pay child support would require the selection of one of the following options. In the first, the income shortfall resulting from the child support payments would not be made up by an increase in social assistance for the non-custodial parent who would therefore be denied the minimum income required to "survive" — even as the child and custodial parent were still ensured this minimum. This is in sharp contradiction to the underlying principles of social assistance and horizontal equity. In the second option, the shortfall would be compensated for by an increase in social assistance to the non-custodial parent. This is more consistent with both the underlying philosophy and current practice of social assistance.



provinces whose social assistance benefits for a single individual are higher than \$6,744, some non-custodial parents could be earning less than the provincial subsistence level but still be required to pay child support. The reverse holds in provinces whose social assistance benefits are lower than \$6,744: some non-custodial parents could be earning more than the provincial subsistence level but not be required to pay child support.

### 3.5 Effective Marginal Tax Rates

Another issue to be considered in the development of a formula is effective marginal tax rates, especially those faced by the non-custodial parent. This is a particularly serious issue when that person is earning just over the minimum basic personal amount, because with the Income Shares with Reserve and Surplus Shares formulas there can be a very high, or even complete, confiscation of the first few thousand dollars earned beyond this point. That is, the non-custodial parent effectively faces a 100 percent marginal tax rate (for every dollar earned, 100 percent goes to either taxes and/or child support). It could be argued that such a high marginal tax rate exacerbates the "welfare trap," which in turn could lead to reduced child support payments as non-custodial parents decide there is no advantage in entering the labour market simply to make higher support payments and pay taxes.

The issue is resolved by adding a rule to the calculation of the awards — a rule that the effective marginal tax rate (the combination of taxes and the award payable) not exceed a particular percentage, which varies with the number of children and the income of the non-custodial parent. For example, for non-custodial parents with four children and incomes over \$100,000, a 75 percent effective marginal tax rate may be acceptable, whereas for non-custodial parents with one child and incomes under \$10,000, a 40 percent effective marginal tax rate might be more appropriate. The Family Law Committee has not yet made its final decision with respect to reasonable marginal tax rates. In the interim, calculations were done — for all the formulas — so that the maximum marginal tax rate faced by the non-custodial parents is a sliding scale based on the number of children, as shown below. However, it should be noted that the marginal tax rates used in this analysis are generally seen as acceptable.

Number of Children	Maximum Effective Marginal Rate
1	60
2	65
3	70
4	75

### 3.6 Income-to-Needs Ratios

A key part of the analysis for this research project was to compare the standards of living of parents and children after separation or divorce and to relate these to the pre-split situation. One way to make these comparisons is to use equivalence scales to adjust family income according to the number of "adult equivalence units" in a family. An alternative approach is to use income-to-needs ratios, which are defined as the ratio of a family's total income to its needs, as determined by measures such as the Statistics Canada low income cut-offs or low income measures.<sup>22</sup> "Needs" are thus taken to be the income required to reach the low income cut-off or low income measure; income-to-needs ratios below one indicate that a family is poor, while values greater than one represent proportionally higher levels of well-being.

For example, if a single person (e.g., a non-custodial parent) has an income of \$25,000 and the low income cut-off for a single person is \$10,000, he or she would have an income-to-needs ratio of 2.5. In comparison, a custodial household with an income of, say, \$30,000 and a low income cut-off of \$15,000 would have an income-to-needs ratio of 2.0. Despite the single person's lower income, the income-to-needs ratios suggest that he or she has the higher standard of living.

So far, this report has described why the established Statistics Canada equivalence scale was used to generate the estimates of expenditures on children, and outlined some important technical issues influencing the construction of the formulas and the interpretation of awards generated by them. The next chapter describes the characteristics of the four formulas still under consideration.

---

<sup>22</sup> There are no official poverty measures in Canada. However, the Statistics Canada low income cut-offs, which depend on family size and type of urban area, are the most commonly used poverty measures.

---

## CHAPTER 4 : THE FORMULAS UNDER CONSIDERATION

### 4.1 Introduction

This chapter describes the four child support formulas considered in Phase 3 of the research: Income Shares with Reserve, Flat Percentage, Surplus Shares and Revised Fixed Percentage.<sup>23</sup> It also presents a short discussion of various factors that should be considered when choosing a formula. These include the amount of information required to arrive at an award and the ease with which an award can be adapted to new circumstances (e.g., remarriage). Appendix B provides numerical examples of the calculations involved in each of the formulas.

### 4.2 Income Shares with Reserve

The Income Shares approach is predicated on the principle that the non-custodial parent's child costs should be maintained at the level it would be were the family still together. Proponents feel that this principle provides an appealing philosophical basis for determining child support awards. Implementation of the Income Shares approach flows naturally from the fundamental precept. Specifically, the two parents' incomes are used to estimate expenditures on the children in a hypothetical "still together" situation, and these estimated expenditures are then split in proportion to each parent's income. The non-custodial parent's share becomes the child support payment.<sup>24</sup> The custodial parent's share is not explicitly defined. However, he or she is expected to pay the balance. This balance depends on the changing expenditures associated with moving from a two-parent household to a one-parent household and on the changing contribution of the government in terms of tax subsidies.

Some could argue that determining an award based on the "still together" concept is quite artificial — requiring in effect the creation of a hypothetical "still together" family and a

---

<sup>23</sup> The formulas are named after the apportioning approach used. As noted in Chapter 1, a child support formula consists of 1) a method of estimating expenditures on children, and 2) an approach to apportioning these costs between the two parents. Chapter 2 has established the use of the Statistics Canada 40/30 equivalence scale as the basis of the expenditure estimates for all four formulas.

<sup>24</sup> For further discussion of the Income Shares approach, see R. Finnie and D. Stripinis, *The Economics of Child Support Guidelines*, Cahier de recherche 93-03 du Groupe de Recherche en Politique Économique (Quebec City: Université Laval, 1993).

budget for this hypothetical family.<sup>25</sup> The fiction of a "still together" family becomes harder to justify over time if awards have to be modified. A formula should be appropriate for all situations.

It is important to understand that with the Income Shares formula, expenditures on the child are estimated from established formulas — typically derived from econometric evidence — and do not necessarily reflect actual expenditures in the particular situation. In the present analysis, the child cost estimates come from the application of the 40/30 equivalence scale, which was described in Chapter 2. Thus, child costs are estimated simply by calculating the total of the two parents' incomes and then applying the 40/30 scale as if the family were still together. The formula is quite appropriately called "Income Shares" and not "Cost Shares," since the formula depends on parental incomes, rather than the actual post-divorce costs of the children.<sup>26</sup>

It is interesting to consider how child support awards based on the Income Shares approach vary with custodial and non-custodial parents' incomes (with all other factors held constant). As the non-custodial parent's income increases (with the custodial parent's income held constant), so too does the child support payment. This is because the estimated expenditures on children are higher at the higher level of "family income," and because the non-custodial parent's share of the expenditures also rises. Thus, both factors work in the direction of increasing the payment. In certain cases, this rise will be a constant proportion of income — thus reducing the formula to the equivalent of a fixed percentage approach — but this result is not guaranteed.<sup>27</sup>

Conversely, as the custodial parent's income increases (with the non-custodial parent's income held constant), the award may increase or decrease. This ambiguity is a general characteristic of any Income Shares approach: on the one hand, a higher income on the part of the custodial parent means that both "family income" and the estimated expenditures on children are higher — driving the child support award up. On the other hand, at higher levels of custodial parent income, the non-custodial parent's share of the expenditures drops — thus

---

<sup>25</sup> The Family Law Committee recognized that it would be desirable to develop a formula that would apply to divorcing or separating parents as well as to parents who have never lived together. Since the provinces, territories and federal government share jurisdictional responsibility for child support, the Family Law Committee attempted to develop a solution to child support that would apply in all cases.

<sup>26</sup> The equivalence scale values for a family with two parents and the relevant number of children are used — not single-parent family equivalence values. This is dictated by the underlying principle of maintaining the non-custodial parent's financial support at the level it would be were the family still together, which requires estimating expenditures in the (hypothetical) two-parent situation. It is worth noting that expenditures on children cannot be estimated in the post-divorce situation without knowing the income of the custodial family — while this income in turn depends on the size of the award; thus, an iterative approach is required.

<sup>27</sup> See Finnie and Stripinis (1993), p. 17, on this point.

pushing the payment down. The bottom line is that at higher levels of the custodial parent's income, the change in the child support payment — including even the direction of the change — depends on the relative movements in the estimated expenditures (making the payment rise) versus the drop in share (making the payment fall).

A useful way of thinking about this is to consider different families in which the non-custodial parents have the same level of income. In some cases (depending on the number of children, the level of income of the non-custodial parent and the precise set of estimates of expenditures on children) the award will be higher when the custodial parent has a higher income than the non-custodial parent, while in other cases it will be lower. Similarly, if this method is used to update awards over time, a rise in the custodial parent's income might result in either a rise or a fall in the award. In particular, it is not necessarily true that a drop in the custodial parent's income will lead to an offsetting increase in the award — or, conversely, that a rise will lead to a reduced payment. Again, it depends on the change in the estimated expenditures and the change in the shares.

The step-by-step procedures used to implement the Income Shares approach were as follows:

- 1) The parents' incomes were added together, and the 40/30 scale was applied to obtain estimates of the gross income needed for the child (or children).
- 2) The next step was to convert these estimates of "gross income required for the expenditures" into the associated actual spending levels. This was done by applying the gross-income-to-expenditures conversion factors described by Phipps.<sup>28</sup>
- 3) The two parents' incomes were then compared, and the estimated child costs were split in proportion to the parents' relative shares of gross income.
- 4) Next, the tax consequences were taken into consideration using the two methods described in Chapter 3 — "grossing up" and "passing on the benefit." With the grossing-up method, the expenditure share is grossed up so that the total payment just covers the associated income taxes, based on the custodial parent's particular tax situation. This leaves the custodial parent with the intended amount of child support net

---

<sup>28</sup>The proportion of income going to expenditures was estimated at 53 percent for households with incomes of less than \$30,000, 44 percent for households with incomes in the \$30,000 to \$60,000 range, and 46 percent for households with incomes over \$60,000. Shelley Phipps, *Estimating Expenditures on Children in Canada — Phase II*, technical report (Ottawa: Department of Justice Canada, 1992).

of taxes.<sup>29</sup> The second method is to pass on the reduction in taxes paid by the non-custodial parent due to the deductibility of child support payments.

The Income Shares formula adopted here allows for a basic personal amount or self-support reserve of \$6,744 for the non-custodial parent. As indicated in Chapter 3, this amount is deemed to represent the minimum income required for a single person to support him- or herself; at incomes below this amount, no child support is payable. At incomes above this minimum amount, there is a smooth "catching-up" of child support to the amounts dictated by a straightforward application of the Income Shares formula, with additional constraints on the allowable maximum marginal tax rate (including the award).

### 4.3 Flat Percentage

The Flat Percentage formula simply applies a flat rate to the non-custodial parent's income; the result of this simple calculation is the award. In particular, the custodial parent's income does not figure into the formula once the rate, or rates, have been determined. On the other hand, it has been noted above that under certain conditions the Income Shares formula will generate exactly the same awards as the Flat Percentage system — depending on the precise form of the estimated expenditures.<sup>30</sup>

In general, there is no single method for arriving at a set of fixed percentages. Usually, however, they are based on research pertaining to expenditures on children. In this respect, the Flat Percentage formula is similar to the Income Shares formula, the principal difference being that the appropriate amounts derived from the Income Shares formula are then simplified into a set of fixed percentages of the non-custodial parent's income only.<sup>31</sup> The flat percentages used in this research were derived in the following manner:

- 1) Expenditures on children were estimated (as in the Income Shares formula) using the parents' combined incomes and the 40/30 equivalence scale.

---

<sup>29</sup> It should be noted that if marginal tax rates are different for the two parents, this step could be seen as a departure from a pure Income Shares approach. This is because the award no longer represents what the non-custodial parent would have spent on the child in the hypothetical still-together situation, and instead becomes directed at getting a certain amount of money into the custodial family. See Finnie and Stripinis (1993), pp. 33-35.

<sup>30</sup> For further discussion, see Finnie and Stripinis (1993), pp. 16-19 in particular.

<sup>31</sup> See Finnie and Stripinis (1993), pp. 16-18.

- 2) These gross income requirements for the child were translated into actual expenditure estimates using the conversion factors described by Phipps (1992).<sup>32</sup>
- 3) Income shares calculations were carried out based on the gross income of the parents.
- 4) The non-custodial parent's share — that is, the award under the Income Shares system was compared to the non-custodial parent's (gross) income level, and the percentage of income represented by the award was calculated.
- 5) These percentages were averaged over the entire database of current child support awards (by the number of children), and the resulting averages became the flat rates applied to the gross incomes of non-custodial parents. The percentages derived were 8.53 percent of the non-custodial parent's gross income for one child, 14.2 percent for two children, 18.47 percent for three children, and 21.86 percent for four children.<sup>33</sup>
- 6) Tax calculations were determined using the grossing-up and passing-on-the-benefit methods. It is worth emphasizing that implementing the grossing-up method requires knowing the custodial parent's income in each case. The grossing-up method thus largely negates one of the principal advantages of the fixed percentage system — the simplicity that comes from it being dependent only on the income of the non-custodial parent.<sup>34</sup>

Finally, there is no basic personal amount with this formula; non-custodial parents would make payments no matter how low their incomes.

#### 4.4 Surplus Shares

The Surplus Shares formula under consideration is closely related to what is known in the literature as the "Delaware-Melson" approach. The Surplus Shares formula has three distinguishing features: first, it establishes a basic personal amount or self-support reserve for the parents based on their "minimum needs"; those with incomes below this amount are not expected to make child support payments. Second, it establishes a base amount necessary to

---

<sup>32</sup> The proportion of income going to expenditures was estimated at 53 percent for households with incomes of less than \$30,000, 44 percent for households with incomes in the \$30,000 to \$60,000 range, and 46 percent for households with incomes over \$60,000.

<sup>33</sup> Note that the overall percentages (i.e., the formula) depend critically on the nature of the particular sample of divorces used, and a different database would generate different percentages.

<sup>34</sup> See Finnie and Stripinis (1993) for discussions of the advantages of a fixed percentage system in this regard, especially pp. 23-28.

meet the minimum needs of the child; the parents share the financial support of the child up to this minimum level in proportion to the income that they have beyond their own basic personal amounts. Third, once these basic amounts are established for the child and both parents, the formula shares the remaining income of the non-custodial parent with the child at a constant rate (as does the Flat Percentage formula). Thus, Surplus Shares combines aspects of the Income Shares and Flat Percentage formulas, while fully integrating the concept of the minimum needs of all parties into the formula.

The application of the Surplus Shares formula consisted of the following procedures.

- 1) The basic personal amount for the non-custodial and custodial parents was set at \$6,744. (If the non-custodial parent had an income below \$6,744, he or she was exempt from paying child support.)
- 2) The base amount required to meet the child's minimum needs was calculated as a proportion of the basic personal amount for the parents. This proportion, determined using the 40/30 scale, worked out to \$2,512 for the first child and \$1,880 for each subsequent child.
- 3) Calculations to determine the tax consequences of the base amount for the child were done using the grossing-up and passing-on-the-benefit methods.
- 4) The base amount required to meet the child's minimum needs plus the tax consequences was then split between the parents in proportion to their incomes after deduction of tax and basic personal amounts. The share paid by the non-custodial parent represents the first portion of the award.
- 5) Once the first portion of the award had been determined, the remaining disposable income of the non-custodial parent — that is, income after the deduction of taxes, the basic personal amount and the first portion of the award (including tax consequences) — was split with the child at a flat rate corresponding to the child's estimated share in the total expenditures of the two family units.<sup>35</sup> As with the Income Shares with Reserve formula, the gross income requirements for child costs were determined from the equivalence scale. These grossed-up expenditures were converted to the actual expenditures on the child based on income-specific ratios (described in the section on Income Shares above). These expenditures represent the second portion of the award.
- 6) The tax consequences of the second portion of the award were then calculated using the grossing-up and passing-on-the-benefit methods.

---

<sup>35</sup> The child's share is 0.4/2.4 for a situation with one child (where each parent has a weight of 100 and the first child has a weight of 40 in the 40/30 scale), 0.7/2.7 for two children and so forth.



- 7) Finally, the first and second portions of the award were added to produce the final award.

## 4.5 Revised Fixed Percentage

The Revised Fixed Percentage formula is a unique formula developed for the Family Law Committee. It has the principal characteristics of the Flat Percentage formula but uses a specific set of underlying principles to arrive at the percentages, which vary depending on income level. The formula is best understood by going straight to a description of its construction.

- 1) The first step was to calculate the award that would result in an equal sharing of the post-divorce costs of the child between the two parents in situations where the custodial parent has the same level of income as the non-custodial parent — an award that most individuals would probably regard as fair. (If incomes are equal, the child cost shares should also be equal.<sup>36</sup>) Awards that equalize contributions toward the child in this situation of equal incomes also equalize the standards of living of the two households. Finally, this "equal shares" award comes very close to the award generated by an Income Shares formula in situations where parental incomes are equal.<sup>37</sup>

In the construction of the Revised Fixed Percentage formula, the tax consequences were an integral part of the calculations in that the calculations were based on net-of-tax comparisons — that is, on the post-tax costs of children and on post-tax cost shares. The award was, however, calculated in pre-tax dollars — that is, the pre-tax amount that must be transferred to equalize standards of living when both parents earn the same income.

- 2) At this point, awards had been calculated for cases where the two parents had the same income. The next step was to determine what should happen to the award with changes in the custodial parent's income. With some formulas (including Income Shares in certain circumstances) the award rises; with others it falls (other Income Shares situations and Equalized Standards of Living); while with still others it does not change at all (Flat Percentage). Thus, there is considerable disagreement over how awards should change

---

<sup>36</sup> Some arguments could be made against this position. For example, some might say that the custodial parent also gives time, and therefore should not be required to contribute as much money. On the other hand, because the non-custodial parent may also spend money directly on the child, and does not enjoy the benefits of living with the child, a lower payment could be more appropriate. These issues are probably impossible to resolve and are ignored here.

<sup>37</sup> The small difference is due to the fact that the Income Shares formula uses estimates of the child's income needs based on the two-parent pre-divorce situation, while the Revised Fixed Percentage formula hinges on estimates of income requirements in the post-divorce situation (i.e., in a one-parent family).

with the custodial parent's income. The Revised Fixed Percentage formula retains the principle common to all fixed percentage systems: the award does not vary with the income of the custodial parent.

Under this formula, the award rises as the level of the non-custodial parent's income rises. Specifically, at every level of income, the formula shares the needs of the child equally between the two parents in cases where the custodial parent has the same income as the non-custodial parent. Furthermore, the formula assumes that all non-custodial parents who earn the same income have the capacity to pay the same award, regardless of the custodial parent's income. The amount of the award is simply based on the non-custodial parent's capacity to pay that amount. The approach is essentially child-centred: the child benefits from the standard of living of the non-custodial parent before the separation/divorce and should retain this benefit after the separation/divorce.

- 3) The calculations to determine awards were repeated at all levels of income for the non-custodial parent: at each income level, the award is the amount of transfer that would equalize the shares of the post-divorce income needs of the child were the custodial parent to have the same income as the non-custodial parent.
- 4) The fourth step in developing the formula was to transform the awards into equivalent percentages of the non-custodial parent's income.
- 5) The final step was to smooth the resulting table of income percentages into a schedule of payment amounts (in dollars). See Appendix C for the schedule of awards based on the Revised Fixed Percentage formula and the current [1992] federal and Ontario tax systems for one to three children.

To summarize, the Revised Fixed Percentage formula was based on first finding an award that seems fair when both parents are making the same income, and then making the award independent of the custodial parent's income. While conceptually fairly straightforward, the resulting set of awards is based upon a complicated set of iterative calculations. This is because the child costs depend on the award (since the custodial family will spend more on the child if there is more income available to the household), while the award in turn depends on the child costs. These feedback loops had to be iterated through until the level of award that correctly split the child costs was found — that is, the level at which the costs were estimated using the total income in the custodial family, including the award itself; the award represents the appropriate share of those costs.<sup>38</sup>

---

<sup>38</sup> In many feedback systems like this, a "closed form" solution can be found if the functions are well behaved. This is, however, not the case here, due to the non-linearities introduced by the tax and transfer system.

As mentioned, the tax consequences of the award are embedded in the formula and reflected in the set of percentages that make up the award. That is, the awards are based on calculating the gross payment that would be required to equate the net costs. With the awards then independent of the non-custodial parent's income, the implicit tax gross-ups come into play in an interesting fashion when the parents are in different marginal tax brackets. If the custodial parent is in a higher marginal tax bracket than the non-custodial parent, the award will in some sense not completely cover the tax consequences. This occurs because the custodial parent has a higher income than the non-custodial parent, and is therefore above the "equal income" situation that is presumed in the construction of the award. In these cases, the custodial parent will be penalized by the current tax treatment.

This treatment of taxes works in favour of the custodial parent in cases where his or her income is lower than that of the non-custodial parent. In such cases, the taxes are, in this sense, more than covered in the award, leaving extra money for the custodial family. This formula will, in particular, generally work to the advantage of custodial parents and their children in low income families. That is, those most at risk of being in poverty are aided most by this treatment of taxes.

## 4.6 Other Factors to Consider

Two other factors relating to implementation entered into the final choice of a formula. The general point is that some formulas might look very good on paper but pose serious practical difficulties, due either to the amount of information required to calculate the award or to problems when the situation changes or non-standard situations are faced. The following discussion will only touch on the relevant issues.<sup>39</sup>

The first issue is the amount of information required to calculate awards in each case. The Income Shares formula requires both parents' incomes to arrive at the base award. Taxes are then calculated according to the relevant tax margin of either the custodial parent (with the tax gross-up approach) or non-custodial parent (with the passing-on-the-benefit approach) to arrive at the final amount. The Surplus Shares formula has similar information needs: both parents' incomes to calculate the base award and tax calculations of one sort or the other. The Flat Percentage formula needs only the non-custodial parent's income to calculate the base award, while taxes are calculated according to one or the other parent's tax margin to arrive at the final award. In contrast, the information needed to implement the Revised Fixed Percentage formula is much simpler, in that only the non-custodial parent's income is required, and there

---

<sup>39</sup> See Finnie and Stripinis (1993) for a more thorough treatment of these issues; for a discussion of the issues in the context of the work of the Federal/Provincial/Territorial Family Law Committee, see the 1995 *Federal/Provincial/Territorial Family Law Committee's Final Report and Recommendations on Child Support*.

are no tax calculations for each specific award, since the tax consequences are integrated directly into the general schedule of awards.

Awards that depend on the payer's income alone will be easier to calculate, monitor, update and deduct at source than those that depend on both parents' incomes. For example, one-income formulas would presumably result in fewer disputes regarding the definition and declaration of income, be easier to calculate, could relatively easily be entered into a set of payroll deductions, and could be adjusted to changes in the payer's income as automatically as any other payroll deductions. Contrast this to a system that requires both parent's incomes every step of the way. These issues become especially relevant when one considers that awards could be updated whenever there is a significant change in earnings — which is very common in today's labour market.

In short, a more complex formula might be considered superior in theory but be difficult to implement. As a result, it could end up being less fair and effective, as well as more costly to implement, than a simpler option.

The second point is to consider how a formula will work when either of the parents remarries and/or has more children. For example, if the custodial parent remarries someone quite wealthy and stops working, how should that parent's income be treated in the calculation of child costs in the hypothetical "still together" treatment that underlies the Income Shares and Surplus Shares formulas? For example, the improved situation of the custodial parent could result in a rise in child support payments. Conversely, how should payments be affected if the non-custodial parent found him- or herself in a similar situation? In a paper on the income changes at divorce, Finnie reports that 23.1 percent of the women and 35.5 percent of the men in his sample of divorces remarried within three years of the divorce. These statistics raise the question of how new family members and other children should be calculated into the awards.<sup>40</sup>

These are thorny issues that will have to be resolved for any formula, but the issues will always be more complex where the formula is more complicated to begin with. The next chapter describes the results of the application of the four formulas and compares the awards generated by these formulas to current levels of child support.

---

<sup>40</sup> R. Finnie, "Women, Men and the Consequences of Divorce: Evidence from Canadian Longitudinal Data," *Canadian Review of Sociology and Anthropology*, Vol. 30, No. 2 (May 1993), p. 205-41.

---

## CHAPTER 5 : THE EMPIRICAL FINDINGS

### 5.1 Introduction

This chapter presents the empirical analysis of 1) child support awards under the current system, and 2) the simulated awards produced by the four formulas under consideration. Those four are Income Shares with Reserve, Flat Percentage, Surplus Shares — each coming in two versions corresponding to the grossing-up versus passing-on-the-benefit treatment of taxes — and, finally, Revised Fixed Percentage. The chapter concludes by explaining why the Revised Fixed Percentage formula was chosen as the preferred formula.

Most tables at the end of the chapter show results by three different income categories for the parents: "low" (\$15,000 or less), "medium" (\$15,001 to \$30,000) and "high" (greater than \$30,000). (The labels "low," "medium" and "high" are used merely to indicate relative income levels; no subjective judgments are implied.) The reader should bear in mind that these income categories are quite broad and two parents in the same income category might have quite different income levels. For example, a couple whose incomes lie at opposite ends of the middle income category would be classified together, even though one parent's income was nearly twice that of the other parent. A second caveat is that care should be taken when looking at data in cells that contain a small number of observations.

The analysis focuses on the size of the awards and on the income-to-needs ratios of the two post-divorce households, the latter being a more useful measure of economic well-being than unadjusted income levels (see Chapter 2). However, it should be noted that most judgments as to which awards are "better" or "worse" are inherently subjective. For example, some observers might think that higher awards are inherently better because they increase the well-being of the child. Others might think that the standards of living of the two families should be brought closer together so that the costs of the divorce are more fairly shared by all parties involved. Some might feel that a fair contribution on the part of the non-custodial parent is the only reasonable basis for a structure of awards, while still others might feel that awards should leave the parents at standards of living that largely reflect their own earnings' levels.

With these caveats noted, the final choice of the Revised Fixed Percentage formula was based on research rather than policy considerations. It was made following an overall assessment of the findings for the four formulas in terms of quantum (or dollar value) of the award and the resulting standards of living of the two households. This assessment took account of the two households' standards of living relative to each other, relative to the pre-divorce situation and relative to the earnings of each parent.

A more technical point to keep in mind while reading the results pertains to the number of children involved in each case. Some tables present combined results for families of all sizes. Although these provide useful summary findings, they need to be read with some care due to

the relationship between family structure and award level. Therefore, other tables are presented that offer greater precision by showing results for families with one or two children separately. (There are too few cases with more than two children to be analysed separately.)

Finally, it should be noted that the files used to develop the database on current awards do not contain information on the parents' sources of income. As a result, it was not possible to determine whether a parent was receiving earned income or income from another source such as social assistance or unemployment insurance. For the purposes of this analysis, all income was assumed to be earned income; the reader should therefore exercise caution when interpreting the empirical findings at lower income levels. Information on property settlements and asset distribution was not available either. Because awards made under the current system are often related to these factors, the analysis of current awards is somewhat out of context. As well, when courts suspect the non-custodial parent's income statement to be inaccurate (due to underreporting of income), awards may be higher than would be expected on the basis of the available income information.

## **5.2 Assessment of the Database Used in the Empirical Analysis**

It is important to place the empirical findings in the context of the database used in the analysis. While the design of the current award database (described in Chapter 1) was reasonable — given the limited resources that were available — the authors cannot be completely certain how well the database truly represents the population of divorce/separation cases that the child support formulas are intended to cover. This is because there is no established benchmark against which to verify the database in terms of all the relevant characteristics, such as income levels, family structure and award levels. However, two studies have been done that suggest that the divorce/separation cases in the current award database are reasonably representative of the population of divorce/separation cases in general. While not conclusive evidence, these studies suggest that the results of the empirical analysis are meaningful.

In one study, the Department of Finance used tax data to compare the characteristics of individuals in the current award database with those of individuals who declared paying or receiving child (or spousal) support on their tax forms.<sup>41</sup> While the tax-based Finance database does not perfectly represent the target population of divorced individuals, the Department's analysis is worth reporting. In particular, the Department found that average income levels

---

<sup>41</sup> Two major differences between the current award database and the Finance database are 1) not all divorced parents either pay or receive support, and those who do not are excluded from the Finance database but are included — although underrepresented — in the current award database, and 2) the Finance database includes individuals at any point after a divorce, while the current award database includes only recent divorces where a child support award has just been ordered. As well, the Finance data cannot match ex-spouses.

reported in the current award database were slightly lower than those in its database. There are several reasons why the current award database should show slightly lower incomes: first, divorcing individuals in the current award database may have understated their incomes as a strategy to affect child support payments. Second, the current award database does not include certain income categories. Third, the database consists exclusively of new divorces and separations, thus capturing divorced or separated individuals when they are relatively young and their incomes are relatively low. In contrast, the Finance database also includes individuals at later stages of life when incomes tend to be higher.

In the other study, the authors of this report looked at a subset of data from the Longitudinal Administrative Database (LAD) currently housed in Statistics Canada.<sup>42</sup> This database, constructed from Canadian tax files, contains a large sample of a representative cohort of Canadian adults who can be tracked via their taxation files from 1982 to 1986. The subset consisted of individuals who filed federal tax returns in 1982 and who were identified as either separated or divorced in the 1983 to 1986 time period. Using data such as social insurance numbers, names and deductions, the files of custodial and non-custodial parents were matched and information on the family, such as number of children and income, was added to each individual's file.

The income distribution of custodial and non-custodial parents in the LAD database is roughly similar to that in the current award database. In particular, when the non-custodial parent earns \$30,000 or less the income distributions in the two databases are quite similar. However, the comparison suggests that non-custodial parents earning above \$30,000 are underrepresented in the current award database.

Despite the evidence suggesting that the current award database is generally representative, there are certain limitations that should be noted. First, there is only limited geographical representation, due to the restricted number of sites where the data were gathered. Second, even though the data were collected over a reasonably long period, there could have been "bunching" of specific types of cases. For example, an out-of-town lawyer might have scheduled many hearings for the same day, and if his or her cases tended to have a certain characteristic relating to his or her specialization, the data could be skewed accordingly. Or, a large number of welfare-related cases might have been taken to court at the same time, and there appear to be a significant number of such cases in the database. Third, not all parties register their divorce or separation agreement with the courts and, as a result, these cases have not been captured. Fourth, there appears to be ambiguity concerning decisions where a zero award was made: where the value of the award was left blank, it was not clear whether this was actually an award of zero or that the information was missing for some other reason (e.g., a

---

<sup>42</sup> For more information on the use of this database to examine the economic consequences of divorce, see R. Finnie, "Women, Men, and the Economic Consequences of Divorce: Evidence from Longitudinal Data," *Canadian Review of Sociology and Anthropology*, Vol. 30, No. 2 (May 1993), pp. 205-41.

postponed decision). As a result, such "no award" observations were dropped from the sample, and this could also have introduced a bias into the analysis.<sup>43</sup>

Such data limitations are typical with empirical work, and one simply makes the best use of the data available, while identifying and noting the caveats. The other option would have been to do no empirical work — but the need for analysis was the impetus for the collection of data in the first place. And, although the data may not perfectly represent the population of child support cases, the sample design was reasonable, the data were reliably collected and the resulting database does seem acceptable for the analysis undertaken. In short, while the quality and representative nature of the sample remain open to some question, and the reader should be particularly wary of attaching importance to cells containing a small number of cases, the authors believe the empirical analysis based on this database to be original, useful and worthwhile.

### 5.3 The Current Awards

Table 5.1 (page 39) presents the current awards found in the sample of divorces constructed for the research. Average award levels (annual dollar values) and associated income-to-needs ratios are shown for all families in the sample taken together and then broken down by the number of children in the family. In order to highlight the relative standards of living of the two households, cells where the non-custodial household has a higher income-to-needs ratio than the custodial household are shaded. This is done to highlight the situations where a child support formula could make significant improvements over the current system.

There are three important general points to note about income levels in custodial and non-custodial households.<sup>44</sup>

---

<sup>43</sup> There is strong evidence from the database used in the evaluation of the *Divorce Act* in 1990 that suggests that the current award database has excluded most cases where the judge has decided that there should not be an award. The explicit "no award" codes in the evaluation database appear for the most part to be reasonable. They represent 15 percent of cases (70 percent of all custodial fathers and 9 percent of custodial mothers). Most of the cases involve either the custodial parent earning more than the non-custodial parent, the custodial parent having a very high income, or the non-custodial parent having a very low income. (On the other hand, the "no award" codes do include a half dozen cases where there clearly should have been an award — unless there was a major asymmetric property settlement. This just indicates the difficulty of trying to force a formula to match actual data.) Three cases that seemed to have impossibly high awards — constituting almost all of the non-custodial parent's income — were also dropped from the analysis at this point.

<sup>44</sup> The terminology used throughout this report assumes that the family separates or divorces into two separate households: one consisting solely of the non-custodial parent and the other consisting of the custodial parent and child. Remarriage is thus explicitly not included in the analysis due to the lack of relevant information in the data.



- When non-custodial parents are at low income levels, their average income-to-needs ratios are below those of the custodial household in every cell except where there are three or more children, when they are equal. Some of these differences are quite large. This means that poorer non-custodial parents are making child support payments that leave them at low income levels and at standards of living below those of their children and ex-spouses.
- When the non-custodial parent is at a medium income level, relative income-to-needs ratios tend to reflect the parents' relative incomes: the household of the parent with the higher income has the higher income-to-needs ratio. (In the "neutral" cells where both parents are in the medium income category, opposite results hold for the one-child and two-child cases.)
- When the non-custodial parent is at a high income level, there is, on average, a large difference in income-to-needs ratios in favour of the non-custodial parent. For instance, high income non-custodial parents with low income ex-spouses have income-to-needs ratios that are, on average, twice as high as those of their ex-spouses; even when both parents are in the high income category, a sizable gap exists. (It should be noted that although both parents are in the same income category, their average incomes are not identical — non-custodial parents in the "high-high" cell have incomes that are, on average, 18 percent higher than those of custodial parents.<sup>45</sup>)

Table 5.2 gives an alternative view of these patterns by comparing post-divorce income-to-needs ratios with those that would hold were the family still together (holding individual income levels constant). The pre-divorce income-to-needs ratios follow the expected patterns — rising with the incomes of both parents — while pre-divorce versus post-divorce comparisons reveal the same patterns of relative well-being seen above. That is, when the non-custodial parent has a low income, the average decrease in his or her income-to-needs ratio is further than for the custodial parent; when the non-custodial parent has a high income, the decrease in the custodial parents' income-to-needs ratio is quite dramatic; and when the non-custodial parent has a medium income, changes in the pre-divorce versus post-divorce income-to-needs ratios roughly correspond to the individuals' own incomes.

The numbers of cases in the cell where both parents are earning \$15,000 or less per year indicate a major problem and one that a formula is not likely to resolve. While living together, such families are not too badly off — the average household income is on average 17 percent higher than their needs as defined by the low income measures discussed in Chapter 2. However, the loss of economies of scale at marriage breakdown reduces standards of living for both households; on average, the custodial household has an income-to-needs ratio of 0.88, and

---

<sup>45</sup> When both parents are earning over \$30,000, the average earned income of the non-custodial parent is \$46,906, while that of the custodial parent is \$39,801.

the non-custodial household is even worse off at 0.83. Thus, the problem of child poverty is likely to remain no matter what formula is chosen.

The numbers in Table 5.2 are for all family sizes taken together, but the same patterns hold for families of different sizes, as shown in Tables 5.2A and 5.2B. These tables are also useful for showing the distribution of the different income categories across the sample of divorce/separation cases and for revealing the cells with too few observations to make any sort of reliable analysis.

Figure 5.1 (page 43) presents the post-award, post-tax standards of living associated with current awards in graph form. It shows again how the differences in income-to-needs ratios generally correspond to individuals' relative incomes, and that some of the gaps in income-to-needs ratios are quite large. In particular, non-custodial parents appear to be quite disadvantaged when they have low incomes, whereas they enjoy very high standards of living relative to their ex-spouses and children when they have high incomes. (Figure 5.1 is for all family sizes, but the same patterns hold for families of different sizes.)

## 5.4 Empirical Evaluation of the Four Formulas

### 5.4.1 Award Quantums

Table 5.3 presents the average awards generated by each of the four formulas and compares these to average current awards in ratio form. (A ratio below one means that the formula generates lower average awards than hold currently, while a ratio greater than one means the formula generates higher awards.)

A comparison of average award levels — across all income categories and family sizes — shows that, overall, all the formulas generate awards that are, on average, higher than current awards. The Revised Fixed Percentage formula generates the highest awards, producing awards that are, on average, 32 percent higher than current awards. The Flat Percentage formula with a passing-on of the benefits produces the second highest awards; the application of this formula results in awards that are, on average, 24 percent higher than current awards.<sup>46</sup>

The results are broken down by parental income categories in Table 5.4. Although there are clear differences between the various formulas, there are clear and consistent differences between all four of the formulas and current awards. First of all, in almost all cases where the

---

<sup>46</sup> It should be noted, however, that these averages depend on the specific sample being used, and a different sample, with a somewhat different distribution of cases, could generate a different ordering of the formulas in terms of average quantum.

non-custodial parent has a low income, the formula awards are lower than current awards.<sup>47</sup> At the other end of the spectrum, in all cases where the non-custodial parent has a high income, the formula awards are higher than the current awards. Finally, for medium income custodial parents, there is no clear pattern — some formulas gave higher awards, some gave lower awards, and others gave higher awards for some categories of the custodial parent's income but lower awards for other categories.

Tables 5.4A and 5.4B show the results broken down by parental income categories for families with one and two children respectively. The patterns are similar to those discussed for Table 5.4 (that is, they are similar for all children taken together). Thus, it is clear that all four formulas result in awards that are higher for high income non-custodial parents and lower for low income non-custodial parents. A point to note is that when the non-custodial parent has a high income, and therefore the greatest capacity to pay child support, the Revised Fixed Percentage formula generates the highest awards.

#### 5.4.2 Comparisons in Standards of Living

It was not the intent of the Federal/Provincial/Territorial Family Law Committee to find a formula that equalizes the standards of living of the non-custodial and custodial households. The purpose of examining the income-to-needs ratios is merely to understand the impacts of the various formulas on living standards and to compare these with living standards calculated using the current awards.

Table 5.5 shows the average income-to-needs ratios resulting from the application of the formulas, as well as those associated with current awards (shown in the first row in each block of numbers). The differences in the two households' income-to-needs ratios are also shown. For all income categories, the formulas follow the pattern of the current awards; that is, if the standard of living of the non-custodial parent is higher, the formulas maintain that relationship and vice versa. Of the four formulas, the Revised Fixed Percentage is best at narrowing the gap in living standards between the two households regardless of their relative incomes. This is especially true when the non-custodial parent earns a high income and the custodial parent a low income. In these cases, the Revised Fixed Percentage formula reduces the gap between the living standards of the two households by almost a third. The results are shown for all cases together; however, the same general patterns hold regardless of family size, except for a few minor exceptions.

---

<sup>47</sup> The one exception is the Flat Percentage formula with the gross-up in the cell where the non-custodial parent has a low income and the custodial parent has a high income. The large gross-ups required when the custodial parent has a high income makes the formula award higher than the current award.

### 5.4.3 Pulling People out of Poverty

Another factor influencing the choice of a formula is its effect on poverty rates among people who earn incomes. Tables 5.6A, 5.6B and 5.6C show the number of households, people (i.e., parents and children combined) and children respectively, left in poverty by the current awards and by each of the formulas. Overall, the formulas leave fewer in poverty than is the case with current awards, and in some categories the effects are quite dramatic. Of the four formulas, Surplus Shares with a passing-on of the benefit performs the best; that is, it results in the greatest reduction in poverty. The next best performer is the Revised Fixed Percentage formula, which reduces the number of households, people who earn income, and children left in poverty under current awards by an average of 15 percent.

On the other hand, it is also important to note that no formula comes even close to eliminating poverty for these recently divorced households. Many families are close to, or even already in, poverty before the divorce. Due to the loss of economies of scale (i.e., the establishment of two households) associated with the break-up, their living standards become even lower. Although child support formulas cannot solve the child poverty problem arising from divorce, they can ameliorate the situation to some degree.

## 5.5 Conclusion

In sum, the Revised Fixed Percentage formula is the preferred choice for a number of reasons. First, its underlying principle — the splitting of child costs in the post-separation situation — is attractive (see Chapter 4). Second, it is the easiest formula to implement, monitor and update, largely because it requires neither the custodial parent's income nor additional adjustments for taxes. (The formula is applied to gross income, with the impact of the current tax system already taken into account.) These advantages mean that the Revised Fixed Percentage formula could be efficiently implemented and at relatively little cost. Third, the Revised Fixed Percentage formula appears to perform the best overall based upon the research results: it raises awards more than any of the other formulas for families in the current award database; it significantly narrows the gap between the standards of living of the non-custodial and custodial households; it does a good job of cutting into the poverty rates of divorced households; and it generates awards that are generally reasonable in all cells under all situations, and nowhere does it generate aberrant outcomes.

TABLE 5.1

Current Awards: Quantums and Associated Income - To - Needs Ratios by Parental Income Category and Number of Children

Income of Ncust.	Cust.	Number of Children								
		All Children			One			Two		
		Average Award	Ncust. INR	Cust. INR	Average Award	Ncust. INR	Cust. INR	Average Award	Ncust. INR	Cust. INR
Low	Low	\$1,694	0.83	0.88	\$1,658	0.84	0.91	\$1,728	0.82	0.83
	Medium	\$2,575	0.80	1.35	\$2,387	0.84	1.49	\$2,483	0.83	1.26
	High	\$1,911	0.76	1.70	\$400	0.73	1.87	\$2,720	0.75	1.67
Medium	Low	\$3,438	1.43	1.00	\$2,784	1.48	1.02	\$3,794	1.40	0.98
	Medium	\$4,107	1.43	1.39	\$3,439	1.53	1.55	\$4,357	1.40	1.34
	High	\$3,769	1.57	1.99	\$2,407	1.59	2.11	\$5,131	1.54	1.88
High	Low	\$5,545	2.60	1.10	\$4,045	2.60	1.09	\$6,813	2.60	1.13
	Medium	\$6,644	2.65	1.54	\$4,820	2.64	1.64	\$7,521	2.70	1.49
	High	\$7,325	2.69	2.14	\$5,222	2.81	2.35	\$6,782	2.50	1.97

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust.= non-custodial parent Cust.= custodial parent INR=income-to-needs ratio

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 5.2**

*Pre- and Post-Separation  
Income-to-Needs Ratios and Average Amount of Current Awards  
by Parental Income Category,  
All Cases*

Income of Ncust. Cust.		Pre-Separation	Post-Separation			
		Family INR	Ncust. INR	Cust. INR	Average Award	No. of Cases
Low	Low	1.17	0.83	0.88	\$1,694	102
	Medium	1.43	0.80	1.35	\$2,575	43
	High	1.66	0.76	1.70	\$1,911	9
Medium	Low	1.75	1.43	1.00	\$3,438	208
	Medium	2.00	1.43	1.39	\$4,107	147
	High	2.61	1.57	1.99	\$3,769	40
High	Low	2.79	2.60	1.10	\$5,545	108
	Medium	3.18	2.65	1.54	\$6,644	130
	High	3.76	2.69	2.14	\$7,325	82
Average Award					\$4,411	
Total Cases						869

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust.=non-custodial parent Cust.=custodial parent INR=income-to-needs ratio

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 5.2A**

*Pre- and Post-Separation  
Income-to-Needs Ratios and Average Amount of Current Awards  
by Parental Income Category,  
One Child*

Income of Ncust. Cust.		Pre-Separation	Post-Separation			
		Family INR	Ncust. INR	Cust. INR	Average Award	No. of Cases
Low	Low	1.22	0.84	0.91	\$1,658	69
	Medium	1.63	0.84	1.49	\$2,387	19
	High	1.77	0.73	1.87	\$400	3
Medium	Low	1.86	1.48	1.02	\$2,784	113
	Medium	2.29	1.53	1.55	\$3,439	58
	High	2.77	1.59	2.11	\$2,407	20
High	Low	2.92	2.60	1.09	\$4,045	58
	Medium	3.41	2.64	1.64	\$4,820	58
	High	4.17	2.81	2.35	\$5,222	38
Average Award					\$3,292	
Total Cases						434

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0-15,000 Medium = \$15,001-30,000 High = over \$30,000

**TABLE 5.2B**

*Pre- and Post-Separation  
Income-to-Needs Ratios and Average Amount of Current Awards  
by Parental Income Category,  
Two Children*

Income of Ncust. Cust.		Pre-Separation	Post-Separation			
		Family INR	Ncust. INR	Cust. INR	Average Award	No. of Cases
Low	Low	1.07	0.82	0.83	\$1,728	26
	Medium	1.33	0.83	1.26	\$2,483	18
	High	1.64	0.75	1.67	\$2,720	5
Medium	Low	1.66	1.40	0.98	\$3,794	75
	Medium	1.89	1.40	1.34	\$4,357	70
	High	2.45	1.54	1.88	\$5,131	20
High	Low	2.70	2.60	1.13	\$6,813	37
	Medium	3.11	2.70	1.49	\$7,521	58
	High	3.37	2.50	1.97	\$8,782	38
Average Award					\$5,237	
Total Cases						347

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

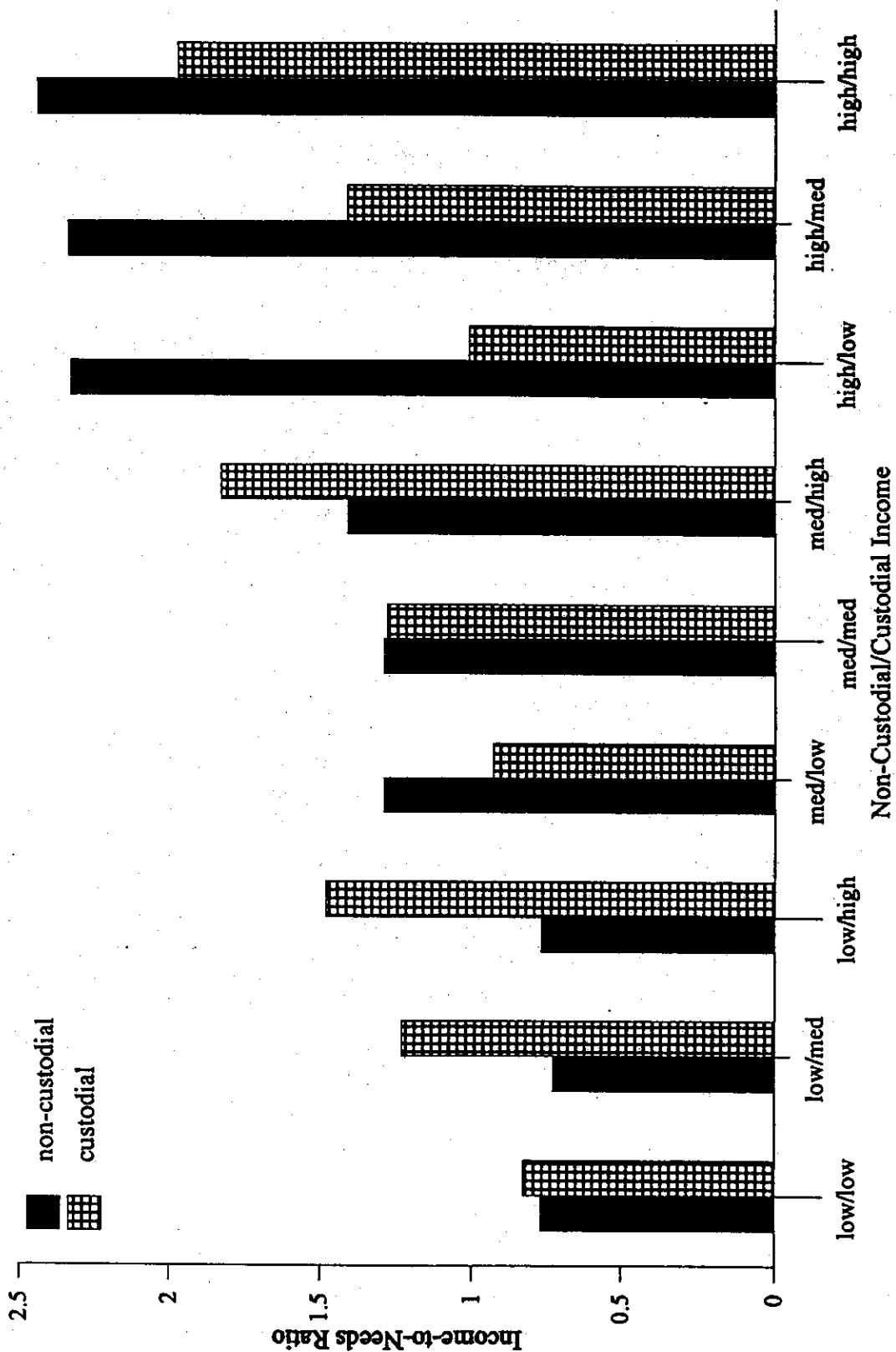
Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0-15,000 Medium = \$15,001-30,000 High = over \$30,000



**FIGURE 5.1**

*Income-to-Needs Ratios by Parental Income Category  
for Current Awards, All Cases*



Low = \$0-15,000    Medium = \$15,001-30,000    High = over \$30,000

**TABLE 5.3**

**Overall Average Awards Generated by the Formulas  
and Ratios of Quantum to Current Awards  
All Cases**

<b>Formula</b>		<b>Pension moyenne</b>	<b>Rapport sur la pension pension moyenne</b>
<b>Current Awards</b>		<b>\$4,412</b>	<b>1.00</b>
<b>Surplus Shares</b>	<b>grossing up</b>	<b>\$4,815</b>	<b>1.09</b>
	<b>passing on</b>	<b>\$5,171</b>	<b>1.17</b>
<b>Income Shares w/Reserve</b>	<b>grossing up</b>	<b>\$4,605</b>	<b>1.04</b>
	<b>passing on</b>	<b>\$4,868</b>	<b>1.10</b>
<b>Flat % fixe</b>	<b>grossing up</b>	<b>\$5,306</b>	<b>1.20</b>
	<b>passing on</b>	<b>\$5,492</b>	<b>1.24</b>
<b>Revised Fixed %</b>		<b>\$5,816</b>	<b>1.32</b>

Note: "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

TABLE 5.4

*Awards Generated by the Formulas: Quantum and Ratios of Quantum  
to Current Awards by Parental Income Category,  
All Cases*

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Current Awards		\$1,694 (N=102)	1.00	\$2,575 (N=43)	1.00	\$1,911 (N=9)	1.00
	Surplus Shares	grossing up passing on	\$1,365	0.81	\$1,294	0.50	\$1,037	0.54
			\$1,534	0.91	\$1,133	0.44	\$741	0.39
	Income Shares w/Reserve	grossing up passing on	\$1,003	0.59	\$1,314	0.51	\$1,345	0.70
			\$1,249	0.74	\$1,226	0.48	\$911	0.48
	Flat %	grossing up passing on	\$1,332	0.79	\$2,210	0.86	\$2,926	1.53
\$1,607			0.95	\$1,957	0.76	\$1,850	0.97	
Revised Fixed %		\$1,049	0.62	\$1,246	0.48	\$1,273	0.67	
Medium	Current Awards		\$3,436 (N=208)	1.00	\$4,107 (N=147)	1.00	\$3,769 (N=40)	1.00
	Surplus Shares	grossing up passing on	\$3,286	0.96	\$3,605	0.88	\$3,736	0.99
			\$3,832	1.11	\$3,324	0.81	\$2,959	0.79
	Income Shares w/Reserve	grossing up passing on	\$2,941	0.86	\$3,502	0.85	\$4,385	1.16
			\$3,529	1.03	\$3,259	0.79	\$3,312	0.88
	Flat %	grossing up passing on	\$3,014	0.88	\$4,426	1.08	\$5,349	1.42
\$3,582			1.04	\$4,035	0.98	\$4,042	1.07	
Revised Fixed %		\$3,483	1.01	\$4,044	0.98	\$4,121	1.09	
High	Current Awards		\$5,545 (N=108)	1.00	\$6,844 (N=130)	1.00	\$7,325 (N=82)	1.00
	Surplus Shares	grossing up passing on	\$6,653	1.20	\$8,740	1.32	\$9,301	1.27
			\$9,075	1.64	\$9,104	1.37	\$8,706	1.19
	Income Shares w/Reserve	grossing up passing on	\$5,987	1.08	\$8,431	1.27	\$9,589	1.31
			\$8,020	1.45	\$8,465	1.27	\$8,896	1.21
	Flat %	grossing up passing on	\$6,689	1.21	\$9,773	1.47	\$10,601	1.45
\$8,801			1.59	\$9,643	1.45	\$9,805	1.34	
Revised Fixed %		\$9,980	1.80	\$10,925	1.64	\$10,979	1.50	

Notes: 1. Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows the calculated award would be greater than the current award.

2. Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

3. "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

TABLE 5.4A

Awards Generated by the Formulas: Quantum and Ratios of Quantum  
to Current Awards by Parental Income Category,  
One Child

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Current Awards		\$1,658 (N=69)	1.00	\$2,387 (N=19)	1.00	\$400 (N=3)	1.00
	Surplus Shares	grossing up passing on	\$1,116	0.67	\$943	0.40	\$264	0.66
			\$1,334	0.80	\$834	0.35	\$208	0.52
	Income Shares w/Reserve	grossing up passing on	\$845	0.51	\$1,056	0.44	\$355	0.89
			\$1,086	0.66	\$939	0.39	\$273	0.68
	Flat %	grossing up passing on	\$1,035	0.62	\$1,669	0.70	\$1,425	3.56
\$1,303			0.79	\$1,439	0.60	\$837	2.09	
Revised Fixed %		\$770	0.46	\$821	0.34	\$313	0.78	
Medium	Current Awards		\$2,784 (N=113)	1.00	\$3,439 (N=56)	1.00	\$2,407 (N=20)	1.00
	Surplus Shares	grossing up passing on	\$2,471	0.89	\$2,592	0.75	\$2,543	1.06
			\$3,051	1.10	\$2,498	0.71	\$2,043	0.85
	Income Shares w/Reserve	grossing up passing on	\$2,207	0.79	\$2,548	0.74	\$2,939	1.22
			\$2,786	1.00	\$2,378	0.69	\$2,269	0.94
	Flat %	grossing up passing on	\$2,118	0.76	\$3,080	0.90	\$3,617	1.50
\$2,659			0.96	\$2,831	0.82	\$2,801	1.16	
Revised Fixed %		\$2,456	0.88	\$2,859	0.83	\$2,793	1.16	
High	Current Awards		\$4,045 (N=58)	1.00	\$4,820 (N=58)	1.00	\$5,222 (N=38)	1.00
	Surplus Shares	grossing up passing on	\$4,507	1.11	\$5,812	1.21	\$5,222	1.00
			\$6,670	1.65	\$6,156	1.28	\$6,406	1.23
	Income Shares w/Reserve	grossing up passing on	\$4,507	1.11	\$5,812	1.21	\$6,585	1.26
			\$5,707	1.41	\$5,536	1.15	\$6,329	1.21
	Flat %	grossing up passing on	\$4,215	1.04	\$6,094	1.26	\$7,164	1.37
\$6,136			1.52	\$6,263	1.30	\$6,972	1.34	
Revised Fixed %		\$7,077	1.75	\$7,261	1.51	\$6,049	1.54	

Notes: 1. Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows the calculated award would be greater than the current award.

2. Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

3. "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

TABLE 5.4B

Awards Generated by the Formulas: Quantums and Ratios of Quantums to Current Awards by Parental Income Category, Two Children

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Current Awards		\$1,728 (N=26)	1.00	\$2,483 (N=18)	1.00	\$2,720 (N=5)	1.00
	Surplus Shares	grossing up passing on	\$1,727	1.00	\$1,582	0.64	\$1,177	0.43
			\$1,905	1.10	\$1,445	0.58	\$799	0.29
	Income Shares w/Reserve	grossing up passing on	\$1,259	0.73	\$1,605	0.65	\$1,574	0.58
			\$1,500	0.87	\$1,535	0.62	\$1,021	0.38
	Flat %	grossing up passing on	\$1,789	1.04	\$2,624	1.06	\$3,299	1.21
\$2,077			1.20	\$2,371	0.95	\$2,041	0.75	
Revised Fixed %		\$1,460	0.84	\$1,585	0.64	\$1,388	0.51	
Medium	Current Awards		\$3,794 (N=75)	1.00	\$4,957 (N=70)	1.00	\$5,131 (N=20)	1.00
	Surplus Shares	grossing up passing on	\$3,926	1.03	\$3,929	0.90	\$4,929	0.96
			\$4,447	1.17	\$3,624	0.83	\$3,875	0.76
	Income Shares w/Reserve	grossing up passing on	\$3,601	0.95	\$3,928	0.90	\$5,831	1.14
			\$4,210	1.11	\$3,615	0.83	\$4,355	0.85
	Flat %	grossing up passing on	\$3,758	0.99	\$4,945	1.13	\$7,080	1.38
\$4,366			1.15	\$4,463	1.02	\$5,283	1.03	
Revised Fixed %		\$4,306	1.13	\$4,428	1.02	\$5,450	1.06	
High	Current Awards		\$6,613 (N=37)	1.00	\$7,521 (N=53)	1.00	\$8,782 (N=38)	1.00
	Surplus Shares	grossing up passing on	\$6,224	1.21	\$10,307	1.37	\$10,508	1.20
			\$10,811	1.59	\$10,706	1.42	\$9,547	1.09
	Income Shares w/Reserve	grossing up passing on	\$7,660	1.12	\$10,134	1.35	\$10,979	1.25
			\$9,823	1.44	\$10,190	1.35	\$9,878	1.12
	Flat %	grossing up passing on	\$8,597	1.28	\$11,692	1.55	\$12,178	1.39
\$10,824			1.59	\$11,529	1.53	\$10,916	1.24	
Revised Fixed %		\$12,175	1.79	\$12,921	1.72	\$12,288	1.40	

Notes: 1. Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows the calculated award would be greater than the current award.

2. Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

3. "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 5.5**

*Income-to-Needs Ratios  
by Parental Income Category,  
All Cases*

Income of Ncust.	Formula		Income of Cust.								
			Low			Medium			High		
			Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Current Awards		0.83	0.88	0.05	0.80	1.35	0.55	0.76	1.70	0.94
	Surplus Shares	grossing up passing on	0.86	0.86	0.00	0.91	1.30	0.39	0.83	1.67	0.84
			0.85	0.87	0.02	0.92	1.29	0.37	0.85	1.67	0.82
	Income Shares w/Reserve	grossing up passing on	0.89	0.84	0.05	0.91	1.30	0.39	0.81	1.68	0.87
			0.87	0.86	0.01	0.91	1.30	0.39	0.84	1.67	0.83
	Flat %	grossing up passing on	0.86	0.86	0.00	0.84	1.33	0.49	0.67	1.72	1.05
0.84			0.88	0.04	0.86	1.32	0.46	0.76	1.70	0.94	
Revised Fixed %		0.88	0.84	0.04	0.91	1.30	0.39	0.81	1.68	0.87	
Medium	Current Awards		1.43	1.00	0.43	1.43	1.39	0.04	1.57	1.99	0.42
	Surplus Shares	grossing up passing on	1.45	0.99	0.46	1.47	1.37	0.10	1.57	1.99	0.42
			1.41	1.02	0.39	1.49	1.36	0.13	1.62	1.97	0.35
	Income Shares w/Reserve	grossing up passing on	1.47	0.98	0.49	1.48	1.37	0.11	1.52	2.02	0.50
			1.43	1.01	0.42	1.49	1.36	0.13	1.60	1.98	0.38
	Flat %	grossing up passing on	1.46	0.98	0.48	1.41	1.40	0.01	1.46	2.05	0.59
1.43			1.01	0.42	1.44	1.39	0.05	1.55	2.01	0.46	
Revised Fixed %		1.43	1.00	0.43	1.44	1.39	0.05	1.54	2.01	0.47	
High	Current Awards		2.60	1.10	1.50	2.65	1.54	1.11	2.69	2.14	0.55
	Surplus Shares	grossing up passing on	2.54	1.15	1.39	2.53	1.60	0.93	2.58	2.20	0.38
			2.40	1.25	1.15	2.51	1.62	0.89	2.62	2.18	0.44
	Income Shares w/Reserve	grossing up passing on	2.58	1.12	1.46	2.55	1.59	0.96	2.56	2.21	0.35
			2.46	1.21	1.25	2.55	1.60	0.95	2.61	2.19	0.42
	Flat %	grossing up passing on	2.54	1.14	1.40	2.47	1.63	0.84	2.50	2.24	0.26
2.41			1.24	1.17	2.48	1.63	0.85	2.55	2.21	0.34	
Revised Fixed %		2.34	1.28	1.06	2.40	1.67	0.73	2.48	2.26	0.22	

Notes: 1. Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

2. "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent INR=income-to-needs ratio

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

TABLE 5.6A

Numbers of Households in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Parental Income Category

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Current Awards		161	0%	36	0%	9	0%
	Surplus Shares	grossing up	165	2%	29	-19%	9	0%
		passing on	169	5%	29	-19%	8	-11%
	Income Shares w/Reserve	grossing up	161	0%	29	-19%	9	0%
		passing on	167	4%	29	-19%	9	0%
	Flat %	grossing up	161	0%	37	3%	9	0%
passing on		165	2%	36	0%	9	0%	
Revised Fixed %		165	2%	28	-22%	9	0%	
Medium	Current Awards		113	0%	10	0%	0	-
	Surplus Shares	grossing up	109	-4%	1	-90%	0	-
		passing on	82	-27%	1	-90%	0	-
	Income Shares w/Reserve	grossing up	112	-1%	2	-80%	0	-
		passing on	94	-17%	2	-80%	0	-
	Flat %	grossing up	113	0%	5	-50%	1	-
passing on		99	-12%	2	-80%	0	-	
Revised Fixed %		99	-12%	1	-90%	0	-	
High	Current Awards		33	0%	0	-	0	-
	Surplus Shares	grossing up	23	-30%	0	-	0	-
		passing on	2	-94%	0	-	0	-
	Income Shares w/Reserve	grossing up	27	-18%	0	-	0	-
		passing on	8	-76%	0	-	0	-
	Flat %	grossing up	27	-18%	0	-	0	-
passing on		7	-79%	0	-	0	-	
Revised Fixed %		3	-91%	0	-	0	-	

Table Totals		Number	% Diff.
Current Awards		362	0%
Surplus Shares	grossing up	336	-7%
	passing on	291	-20%
Income Shares w/Reserve	grossing up	340	-6%
	passing on	309	-15%
Flat %	grossing up	353	-2%
	passing on	318	-12%
Revised Fixed %		305	-16%

Note: "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 5.6B**

*Numbers of People in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Parental Income Category*

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Current Awards		280	0%	40	0%	9	0%
	Surplus Shares	grossing up passing on	288	3%	36	-10%	9	0%
			291	4%	38	-5%	8	-11%
	Income Shares w/Reserve	grossing up passing on	285	2%	38	-5%	9	0%
			291	4%	38	-5%	9	0%
	Flat %	grossing up passing on	281	0%	41	3%	9	0%
287			3%	43	8%	9	0%	
Revised Fixed %		292	4%	35	-13%	9	0%	
Medium	Current Awards		289	0%	17	0%	0	-
	Surplus Shares	grossing up passing on	288	-0%	5	-71%	0	-
			220	-24%	5	-71%	0	-
	Income Shares w/Reserve	grossing up passing on	299	3%	10	-41%	0	-
			255	-12%	10	-41%	0	-
	Flat %	grossing up passing on	296	2%	5	-71%	1	-
258			-11%	2	-88%	0	-	
Revised Fixed %		260	-10%	5	-71%	0	-	
High	Current Awards		83	0%	0	-	0	-
	Surplus Shares	grossing up passing on	54	-35%	0	-	0	-
			5	-94%	0	-	0	-
	Income Shares w/Reserve	grossing up passing on	64	-23%	0	-	0	-
			17	-80%	0	-	0	-
	Flat %	grossing up passing on	64	-23%	0	-	0	-
15			-82%	0	-	0	-	
Revised Fixed %		7	-92%	0	-	0	-	

Table Totals		Number	% Diff.
Current Awards		718	0%
Surplus Shares	grossing up passing on	680	-5%
		567	-21%
Income Shares w/Reserve	grossing up passing on	705	-2%
		620	-14%
Flat %	grossing up passing on	697	-3%
		614	-14%
Revised Fixed %		608	-15%

Note: "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000



TABLE 5.6C

Numbers of Children in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Parental Income Category

Income of Ncust.	Formula		Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Current Awards		119	0%	4	0%	0	-
	Surplus Shares	grossing up	123	3%	7	75%	0	-
		passing on	122	3%	9	125%	0	-
	Income Shares w/Reserve	grossing up	124	4%	9	125%	0	-
		passing on	124	4%	9	125%	0	-
	Flat %	grossing up	120	1%	4	0%	0	-
passing on		122	3%	7	75%	0	-	
Revised Fixed %		127	7%	7	75%	0	-	
Medium	Current Awards		176	0%	7	0%	0	-
	Surplus Shares	grossing up	179	2%	4	-43%	0	-
		passing on	138	-22%	4	-43%	0	-
	Income Shares w/Reserve	grossing up	187	6%	8	14%	0	-
		passing on	161	-9%	8	14%	0	-
	Flat %	grossing up	183	4%	0	-100%	0	-
passing on		159	-10%	0	-100%	0	-	
Revised Fixed %		161	-9%	4	-43%	0	-	
High	Current Awards		50	0%	0	-	0	-
	Surplus Shares	grossing up	31	-38%	0	-	0	-
		passing on	3	-94%	0	-	0	-
	Income Shares w/Reserve	grossing up	37	-26%	0	-	0	-
		passing on	9	-82%	0	-	0	-
	Flat %	grossing up	37	-26%	0	-	0	-
passing on		8	-84%	0	-	0	-	
Revised Fixed %		4	-92%	0	-	0	-	

Table Totals		Number	% Diff.
Current Awards		356	0%
Surplus Shares	grossing up	344	-3%
	passing on	276	-22%
Income Shares w/Reserve	grossing up	365	3%
	passing on	311	-13%
Flat %	grossing up	344	-3%
	passing on	296	-17%
Revised Fixed %		303	-15%

Note: "Grossing up" and "passing on" refer to methods for adding amounts to the base child support award to compensate the custodial parent for the additional taxes to be paid as a result of receiving child support and including it as income. Grossing up increases the award by the amount of the additional taxes. Passing on increases the award by the amount the non-custodial parent benefits by deducting the award from gross income.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

---

## CHAPTER 6 : REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED FORMULA

### 6.1 Introduction

Having reviewed the results of applying the Revised Fixed Percentage formula, the Federal/Provincial/Territorial Family Law Committee asked the authors of this report to modify the formula. The reason for this request was the observation that the Revised Fixed Percentage formula, while producing awards that are, on average, higher than current awards, appeared to produce substantially lower awards in the "low" income categories. Thus, the purpose of the modification was to produce a Revised Fixed Percentage formula that generates higher awards in cases where children are living with low income custodial parents. While such a modification might appear straightforward at first glance, this is not the case: the modification resulted in a number of changes or compromises related to the principles on which the original formula was based and to the parameters used in its construction, for example, marginal tax rates. This chapter discusses the construction of the Revised Fixed Percentage-Low Income Adjusted formula (RFP-LIA) and presents the awards generated by it.

### 6.2 Issues in the Construction of the RFP-LIA Formula

There are three key points to be made regarding the research database, the construction of the formula and the comparison of current and formula awards. These are:

- **The income-award relationship for low incomes:** for any given case, the income-award relationship observed in the database is not necessarily that which would hold in practice. This means that basing the modification of the Revised Fixed Percentage formula on current awards in the low income range is to base the formula on an income-award pattern that may not actually exist. For example, an inspection of current awards in the under-\$20,000 range reveals that awards do not increase with non-custodial parents' incomes. As well, awards increase only minimally with the number of children. Finally, there is probably a significant number of awards in the low income situation that are really meant to apply only when the non-custodial parent has a higher income than that recorded in the data (e.g., when he or she is seasonally employed or ceases to receive welfare or unemployment insurance).
- **The observed structure of current awards:** in the income range for which the low income adjustment is proposed, the actual judicial awards do not reflect an award structure that conforms to the parameters established by the Family Law Committee. For example, the current awards do not satisfy the basic personal amount criterion decided

upon by the Family Law Committee (i.e., some people with incomes below the basic personal amount of \$6,744 are paying awards), and the implicit marginal tax rates for non-custodial incomes of less than \$10,000 are often over 100 percent. In short, if a formula were to produce awards in the pattern of the actual awards, the formula would be inconsistent with a number of principles established by the Family Law Committee.

- **Flexibility and responsiveness of the formula system:** any future revisions to the formula would be problematic in that the set of "current" awards required as the baseline for making the adjustment would not exist.

In summary, current awards and awards generated by the Revised Fixed Percentage formula are not necessarily comparable, especially at low income levels.

There are also three conceptual issues that are worth noting. First, the original Revised Fixed Percentage formula was constructed from a common set of principles that relate to households' needs and the ability of non-custodial parents to pay, and they should be applied consistently across all income levels. Thus, any adjustment in a particular income range would be a departure from the underlying principles.

Second, all the formulas examined in this study reduce the level of child support awards in low income situations. However, in many jurisdictions where guidelines or formulas have been introduced, one of the stated goals has been to decrease awards for low income non-custodial parents on the grounds that they typically pay a much larger proportion of their income in awards than do higher income non-custodial parents — a situation that could be considered unfair.<sup>48</sup> Thus, the premise of the RFP-LIA adjustment runs counter to all conventional guidelines.

Finally, it could be argued that modifying the formula in a specific income range undermines the coherence of the formula in terms of how awards increase with the non-custodial parent's income and the number of children. Trying to re-establish this coherence leads to other ad hoc adjustments in order to maintain a consistent structure of awards across all income categories.

## 6.3 Terms of Reference

As noted, the objective of the modifications was to raise awards at low income levels. The Family Law Committee felt that although governments provide significant subsidies to low income custodial parents, these subsidies should not necessarily be factored in when determining child support awards. The Revised Fixed Percentage formula generates awards that are, on

---

<sup>48</sup> See I. Garfinkel, *Assuring Child Support: An Extension of Social Security* (New York: Basic Books, 1992).

average, 50 percent lower than awards in the current award database at non-custodial income levels below about \$20,000. Above this income level, the Revised Fixed Percentage formula generates awards that are higher than current awards. Consequently, the Family Law Committee asked the authors to 1) determine the cross-over points between current and Revised Fixed Percentage awards more precisely, and 2) devise a modified formula to generate awards that are, on average, at least as high as current levels in the cell where both parents earn \$15,000 or less, while leaving the higher awards for non-custodial parents earning more than \$20,000 untouched.

The complete terms of reference were to generate a formula that:

- leaves awards at zero for non-custodial parents earning less than the basic personal amount or self-support reserve;
- conforms to certain constraints regarding maximum marginal tax rates;
- produces awards that come close to matching current awards in the "low-low" cell;
- leaves awards at incomes above \$20,000 untouched;
- has certain prescribed minimum increases in award levels with income;
- generates awards that increase with the number of children for a given level of non-custodial income.

Since one of the fundamental principles of the Revised Fixed Percentage formula is that awards depend only on the non-custodial parent's income, it was decided to raise awards when the non-custodial parent alone has low income, regardless of the economic circumstances of his or her ex-spouse.<sup>49</sup>

---

<sup>49</sup> Adopting the more precise target of raising awards in cases where the custodial — as opposed to non-custodial — parent has low income would have required abandoning the principle of making the award depend only on the non-custodial parent's income, thus departing completely from the Revised Fixed Percentage formula. A problem with this approach occurs when the non-custodial parent's income is \$15,000 or less and the custodial parent more than \$30,000. In this situation, the standard of living of the custodial parent and children increases, on average, as a result of the divorce, while the non-custodial parent is already about 20 per cent below the poverty line. An increase in the award will make this situation more extreme — i.e., put the non-custodial parent even further into poverty and further increase the standard of living of the custodial parent.

## 6.4 Creation of the Adjusted Current Award Database

To determine the effect of an adjusted formula required modifying awards in the current award database to make them comparable with the awards produced by the adjusted formula. The modifications consisted of adjusting the current awards to reflect the first two criteria for the RFP-LIA outlined above, namely, the basic personal amount and constraints regarding maximum marginal tax rates. The resulting database is referred to as the "adjusted current award database."

The modifications were as follows: awards (i.e., award quantum) where the non-custodial parent has an income at or below the \$6,744 basic personal amount were set to zero, while awards at income levels just above this cut-off were constrained so that marginal tax rates were no higher than the established maximums of 60, 65, 70 and 75 percent of disposable income for one, two, three and four children respectively (as described in Chapter 3). On the other hand, the current awards were not adjusted in a manner that would impose the criterion that awards must always increase with the non-custodial parent's income or the number of children.

Original current awards are compared with adjusted current awards in Table 6.1. Meeting the basic personal amount and maximum marginal tax rate criteria results in somewhat lower average awards when the non-custodial parent is in a low income bracket.

## 6.5 Construction of the Low Income Adjustment

The task sounds simple: raise awards at low income levels until they match current awards on average. This is, however, not so easily done. For example, simply raising awards by a certain percentage at low income levels would lead to a situation in which non-custodial parents with incomes just below the low income cut-off point would pay more than those with incomes just above.

The authors began their modification of the Revised Fixed Percentage formula by plotting current and Revised Fixed Percentage awards against non-custodial parent's income and finding the points where the two sets of awards intersected. This was done separately for each custodial household size (i.e., number of children) and for each province. As noted above, this produced a common cross-over point of about \$20,000.<sup>50</sup> Awards above this level were left alone, while those below this point were modified.

---

<sup>50</sup> There is no single precise cross-over point, since the linear pattern of awards produced by a formula is being compared with the scattered pattern of the current awards. In the end, however, \$20,000 was determined to be a good approximation of the cross-over point.

The authors then turned to see how an adjustment could be reconciled with the fundamental principles of the Revised Fixed Percentage formula. Recall that the Revised Fixed Percentage formula is based on the principle of setting awards so that expenditures on the children and the living standards of the two households are equalized when the parents have the same incomes, then fixing awards at this level regardless of the custodial parent's income. This award level is then maintained regardless of the actual income of the custodial parent.

With the Low Income Adjusted formula, the ratio of well-being shifts from equality of the two households toward a favouring of the custodial household — resulting in higher awards. Furthermore, to make the modified Low Income Adjusted formula merge smoothly with the original Revised Fixed Percentage formula, this adjustment had to be zero at the cross-over point (i.e., \$20,000). The authors therefore decided to construct the adjustment in the ratios of well-being so that it was the requisite zero at the cross-over point, and progressively greater at lower income levels (down to the basic personal amount level of \$6,744, below which awards would be zero). That is, the adjustment would increase in a linear fashion as incomes of non-custodial parents declined. The general shape of the formula was determined by the objective of raising awards while, at the same time, conforming to the given constraints regarding marginal tax rates (up to 100 percent) and a basic personal amount. However, the precise form of the formula required further work.

The specific formula was found by trying different adjustment factors and comparing the resulting awards with current awards in the research database. This procedure, which was repeated for each family size, was continued until the adjustment was found that made formula awards equal to current awards when both the custodial and non-custodial parents earned less than \$20,000.

Although the modifications resulted in higher awards at lower income levels, they also produced some inconsistencies in the awards and their subsequent effects on households:

- Whereas awards rise fairly smoothly with additional children under the original Revised Fixed Percentage formula, awards are sometimes lower with additional children under the Low Income Adjusted version. This is because awards have been forced up to the greatest degree in the case of one child, to a lesser extent with two children, and remain untouched in cases where there are three or four children.
- Implicit marginal tax rates are generally very high and in many cases reach a full 100 percent.
- There are increases in awards when the non-custodial parent has a low income and the custodial parent has a high income, thus widening the existing inequality in well-being.
- The poverty rate, as conventionally measured by the number of households in poverty, rises with the modifications. This is because the increased awards drive more

non-custodial parents into poverty than they deliver custodial families out of poverty. On the other hand, there was a moderate drop in child poverty with the Low Income Adjusted version. The net result is that there is virtually no difference between the Revised Fixed Percentage and RFP-LIA formulas in terms of the total number of people left in poverty.

In view of these difficulties, the construction of the RFP-LIA was modified further. This modification consisted of relaxing the constraint that awards generated by the formula equal current awards in the low-low cell; lowering the maximum marginal tax rate from 100 percent to 70, 80, 90 and 100 percent for one, two, three and four children respectively; and ensuring that awards increase by at least 10 cents on the dollar in the case of one child and 12 cents on the dollar in the case of two children.

The final RFP-LIA formula was constructed by imposing these new constraints on the adjusted current award database. In the case of one child, this resulted in a top ratio of the relative well-being of the two parents of 1.22 — meaning that the custodial household has a standard of living that is 1.22 times that of the non-custodial parent at the point of maximum adjustment (i.e., at \$6,744). In the case of two children, the same modification generated a maximum "top ratio" of 1.02. A much smaller adjustment was required because the Revised Fixed Percentage formula generates awards that rise more consistently with the number of children than do current awards. Once again, no adjustments were required in cases of three or four children. (The Revised Fixed Percentage formula generates awards that are generally greater than current awards for larger families.)

In summary, the RFP-LIA formula adjusts awards upward in cases where there are few children and low parental incomes and retains the higher awards of the original Revised Fixed Percentage formula in cases where there are more children and higher parental incomes. (See Appendix D for awards based on the RFP-LIA and the current [1992] federal and Ontario tax treatment for one to three children.)

## **6.6 Review of the Awards Generated by the RFP-LIA Formula**

The adjustments to the Revised Fixed Percentage formula resulted in awards that are substantially higher than those produced by the original formula but not as high as current levels of child support in the low-low cell. As shown in Table 6.2, the original Revised Fixed Percentage awards average \$1,049, the adjusted current awards average \$1,491, and the Low Income Adjusted awards are between the two, at \$1,368 in the low-low cell. Table 6.2A shows that adjustments are greatest in one-child families.

Table 6.3 presents the living standards of the two households by way of their income-to-needs ratios. Since the Low Income Adjusted formula affects awards for non-custodial households with incomes of \$20,000 or less, most of the changes occur in the first row of cells.<sup>51</sup> For the cells where the non-custodial parent has a low income and the custodial parent has either a medium or high income, the Low Income Adjusted formula marginally reduces the standard of living of the non-custodial parent (who was already below the poverty line). As well, it increases the standard of living of the custodial household in the medium income category, while leaving standards of living for both households in the high income category unchanged (these were typically already well above the poverty line). Tables 6.3A and 6.3B show that similar results hold for families with one and two children.

The low-low cell of Table 6.3 shows that the Low Income Adjusted formula equalizes the standards of living of the two households. It must be remembered, however, that in this cell the average income of the non-custodial parent is higher than that of the custodial parent.

The low income adjustment leaves the number of households in poverty essentially unchanged from that under the original Revised Fixed Percentage formula (Table 6.4A): analysis of the data shows that it lifts seven custodial households out of poverty and puts nine non-custodial households into poverty.

There is little difference between the original Revised Fixed Percentage and RFP-LIA formulas in terms of the numbers of income earners left in poverty (Table 6.4B). Compared with the original Revised Fixed Percentage formula, the RFP-LIA decreases the number of children in poverty by 3 percent (Table 6.4C). The big reduction in poverty, which occurs in cases where the non-custodial parent earns over \$30,000 and the custodial parent earns \$15,000 or less, holds equally with the Revised Fixed Percentage and RFP-LIA formulas.

## 6.7 Conclusion

It is clear that the Revised Fixed Percentage formula can be adjusted to raise awards at low income levels in a reasonably consistent manner. However, the adjustment raises certain associated issues. These include the use of the current award database as a basis for constructing the adjusted formula as well as some underlying conceptual questions. Other issues include how to update the formula in the future and how to explain the formula to the public.

---

<sup>51</sup> Some very small changes can also be seen in the last row, because allowable marginal tax rates are higher with the adjusted formula than with the basic formula.



TABLE 6.1

Original Current Awards and Adjusted Current Awards: Quantums and Ratios of Quantums by Parental Income Category and Number of Children

Income of Ncust.	Awards	Income of Cust.											
		Low				Medium				High			
		All	One	Two	Ratio to Current	All	One	Two	Ratio to Current	All	One	Two	Ratio to Current
Low	Current Awards	\$1,694	\$1,658	\$1,728		\$2,575	\$2,387	\$2,483		\$1,911	\$400	\$2,720	
	Adjusted Current Awards	\$1,491	\$1,426	\$1,579	Ratio to Current	\$2,095	\$2,155	\$1,973		\$1,782	\$400	\$2,487	
		0.88	0.86	0.91		0.81	0.90	0.79		0.93	1.00	0.91	
		N=102	N=69	N=26		N=43	N=19	N=18		N=9	N=3	N=5	
Medium	Current Awards	\$3,438	\$2,784	\$3,794		\$4,107	\$3,439	\$4,357		\$3,769	\$2,407	\$5,131	
	Adjusted Current Awards	\$3,434	\$2,784	\$3,794	Ratio to Current	\$4,107	\$3,439	\$4,357		\$3,769	\$2,407	\$5,131	
		1.00	1.00	1.00		1.00	1.00	1.00		1.00	1.00	1.00	
		N=208	N=113	N=75		N=147	N=56	N=70		N=40	N=20	N=20	
High	Current Awards	\$5,545	\$4,045	\$6,813		\$6,644	\$4,820	\$7,521		\$7,325	\$5,222	\$8,782	
	Adjusted Current Awards	\$5,545	\$4,045	\$6,813	Ratio to Current	\$6,644	\$4,820	\$7,521		\$7,325	\$5,222	\$8,782	
		1.00	1.00	1.00		1.00	1.00	1.00		1.00	1.00	1.00	
		N=108	N=58	N=37		N=130	N=58	N=53		N=82	N=38	N=38	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

TABLE 6.2

Awards Generated by the Formulas: Quantums and Ratios of Quantums  
to Current Awards by Parental Income Category,  
All Cases

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	\$1,491	1.00	\$2,095	1.00	\$1,782	1.00
	Revised Fixed %	\$1,049	0.70	\$1,246	0.59	\$1,273	0.71
	Revised Fixed % - Low Income Adjusted	\$1,368	0.92	\$1,537	0.73	\$1,415	0.79
		N=102		N=43		N=9	
Medium	Adjusted Current Awards	\$3,434	1.00	\$4,107	1.00	\$3,769	1.00
	Revised Fixed %	\$3,483	1.01	\$4,044	0.98	\$4,121	1.09
	Revised Fixed % - Low Income Adjusted	\$3,568	1.04	\$4,110	1.00	\$4,194	1.11
		N=208		N=147		N=40	
High	Adjusted Current Awards	\$5,545	1.00	\$6,644	1.00	\$7,325	1.00
	Revised Fixed %	\$9,980	1.80	\$10,925	1.64	\$10,979	1.50
	Revised Fixed % - Low Income Adjusted	\$9,987	1.80	\$10,933	1.65	\$10,982	1.50
		N=108		N=130		N=82	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High=over \$30,000

TABLE 6.2A

Awards Generated by the Formulas: Quantums and Ratios of Quantums  
to Current Awards by Parental Income Category,  
One Child

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	\$1,426	1.00	\$2,155	1.00	\$400	1.00
	Revised Fixed %	\$770	0.54	\$821	0.38	\$313	0.78
	Revised Fixed % - Low Income Adjusted	\$1,173	0.82	\$1,248	0.58	\$469	1.17
		N=69		N=19		N=3	
Medium	Adjusted Current Awards	\$2,784	1.00	\$3,439	1.00	\$2,407	1.00
	Revised Fixed %	\$2,456	0.88	\$2,859	0.83	\$2,793	1.16
	Revised Fixed % - Low Income Adjusted	\$2,573	0.92	\$2,955	0.86	\$2,892	1.20
		N=113		N=56		N=20	
High	Adjusted Current Awards	\$4,045	1.00	\$4,820	1.00	\$5,222	1.00
	Revised Fixed %	\$7,077	1.75	\$7,281	1.51	\$8,049	1.54
	Revised Fixed % - Low Income Adjusted	\$7,090	1.75	\$7,296	1.51	\$8,049	1.54
		N=58		N=58		N=38	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust. = non-custodial parent Cust. = custodial parent

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000

TABLE 6.2B

Awards Generated by the Formulas: Quantums and Ratios of Quantums  
to Current Awards by Parental Income Category,  
Two Children

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	\$1,579	1.00	\$1,973	1.00	\$2,487	1.00
	Revised Fixed %	\$1,460	0.92	\$1,585	0.80	\$1,388	0.56
	Revised Fixed % -- Low Income Adjusted	\$1,638	1.04	\$1,800	0.91	\$1,549	0.62
		N=26		N=18		N=5	
Medium	Adjusted Current Awards	\$3,794	1.00	\$4,357	1.00	\$5,131	1.00
	Revised Fixed %	\$4,306	1.13	\$4,428	1.02	\$5,449	1.06
	Revised Fixed % -- Low Income Adjusted	\$4,364	1.15	\$4,488	1.03	\$5,495	1.07
		N=75		N=70		N=20	
High	Adjusted Current Awards	\$6,813	1.00	\$7,521	1.00	\$8,782	1.00
	Revised Fixed %	\$12,175	1.79	\$12,921	1.72	\$12,288	1.40
	Revised Fixed % -- Low Income Adjusted	\$12,177	1.79	\$12,925	1.72	\$12,296	1.40
		N=37		N=53		N=38	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High=over \$30,000

TABLE 6.3

Comparison of Income-to-Needs Ratios by Parental Income Category,  
All Cases

Income of Ncust.	Formula	Income of Cust.											
		Low			Medium			High					
		Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.			
Low	Adjusted Current Awards	0.85	0.87	0.02	0.85	1.33	0.48	0.78	1.70	0.92			
	Revised Fixed %	0.88	0.84	0.04	0.91	1.30	0.39	0.81	1.68	0.87			
	Revised Fixed % - Low Income Adjusted	0.86	0.86	0.00	0.89	1.31	0.42	0.80	1.68	0.88			
Medium	Adjusted Current Awards	1.44	1.00	0.44	1.43	1.39	0.04	1.57	1.99	0.42			
	Revised Fixed %	1.43	1.00	0.43	1.44	1.39	0.05	1.54	2.01	0.47			
	Revised Fixed % - Low Income Adjusted	1.43	1.01	0.42	1.49	1.39	0.04	1.54	2.01	0.47			
High	Adjusted Current Awards	2.60	1.10	1.50	2.65	1.54	1.11	2.69	2.14	0.55			
	Revised Fixed %	2.34	1.28	1.06	2.40	1.67	0.73	2.48	2.26	0.22			
	Revised Fixed % - Low Income Adjusted	2.34	1.29	1.06	2.40	1.68	0.72	2.48	2.28	0.22			

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000

TABLE 6.3A

Comparison of Income-to-Needs Ratios by Parental Income Category,  
One Child

Income of Ncust.	Formula	Income of Cust.								
		Low			Medium			High		
		Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Adjusted Current Awards	0.86	0.90	0.04	0.86	1.48	0.62	0.73	1.87	1.14
	Revised Fixed %	0.91	0.96	0.05	0.96	1.42	0.46	0.74	1.87	1.13
	Revised Fixed % - Low Income Adjusted	0.88	0.88	0.00	0.93	1.44	0.51	0.73	1.87	1.14
Medium	Adjusted Current Awards	1.46	1.02	0.46	1.53	1.55	0.02	1.59	2.11	0.52
	Revised Fixed %	1.50	1.00	0.50	1.57	1.53	0.04	1.57	2.12	0.55
	Revised Fixed % - Low Income Adjusted	1.49	1.01	0.48	1.57	1.53	0.04	1.56	2.13	0.57
High	Adjusted Current Awards	2.60	1.09	1.51	2.64	1.64	1.00	2.61	2.35	0.46
	Revised Fixed %	2.42	1.24	1.18	2.50	1.74	0.76	2.66	2.46	0.20
	Revised Fixed % - Low Income Adjusted	2.42	1.24	1.18	2.50	1.74	0.76	2.66	2.46	0.20

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0-15,000 Medium = \$15,001-30,000 High = over \$30,000

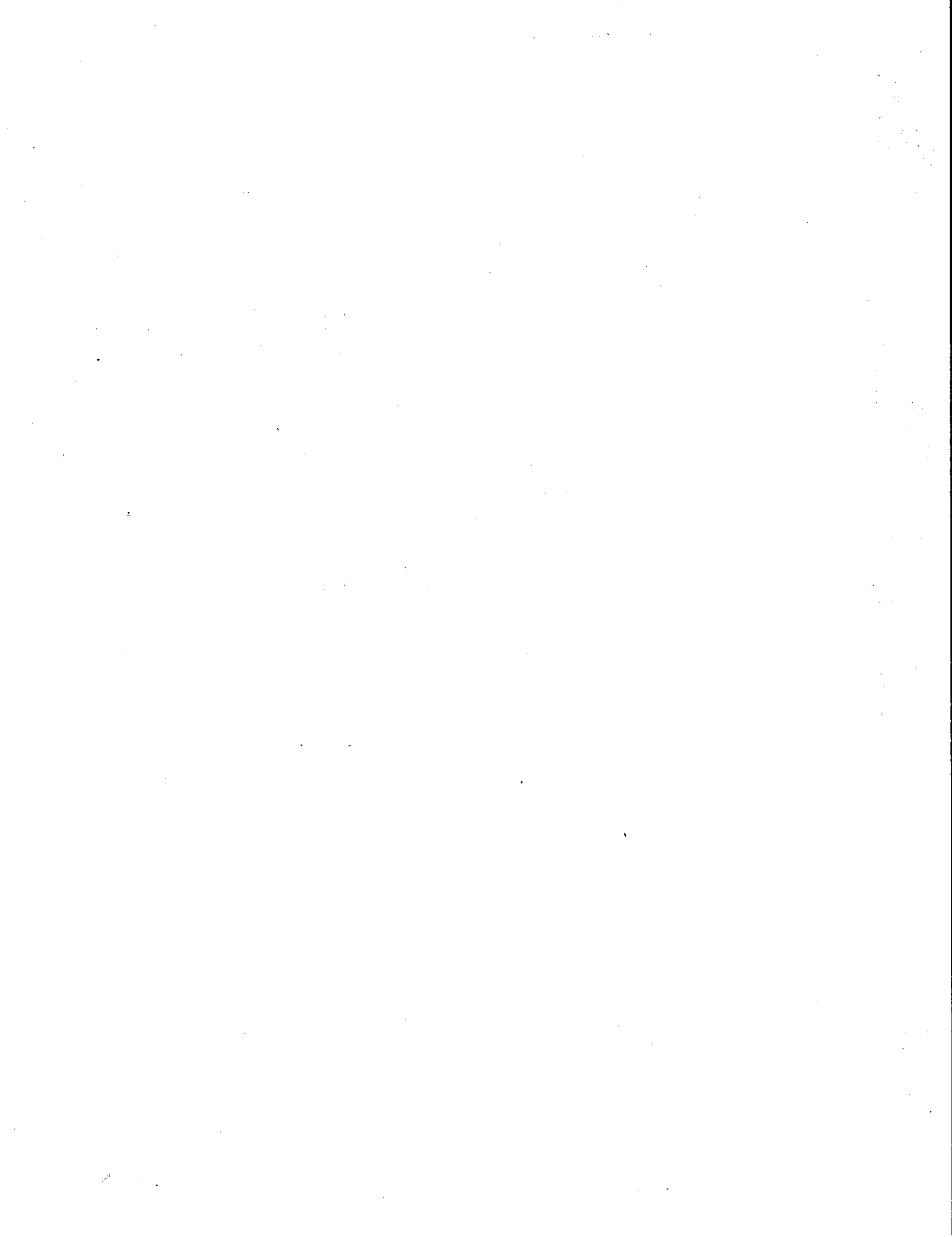


TABLE 6.3B

Comparison of Income-to-Needs Ratios by Parental Income Category,  
Two Children

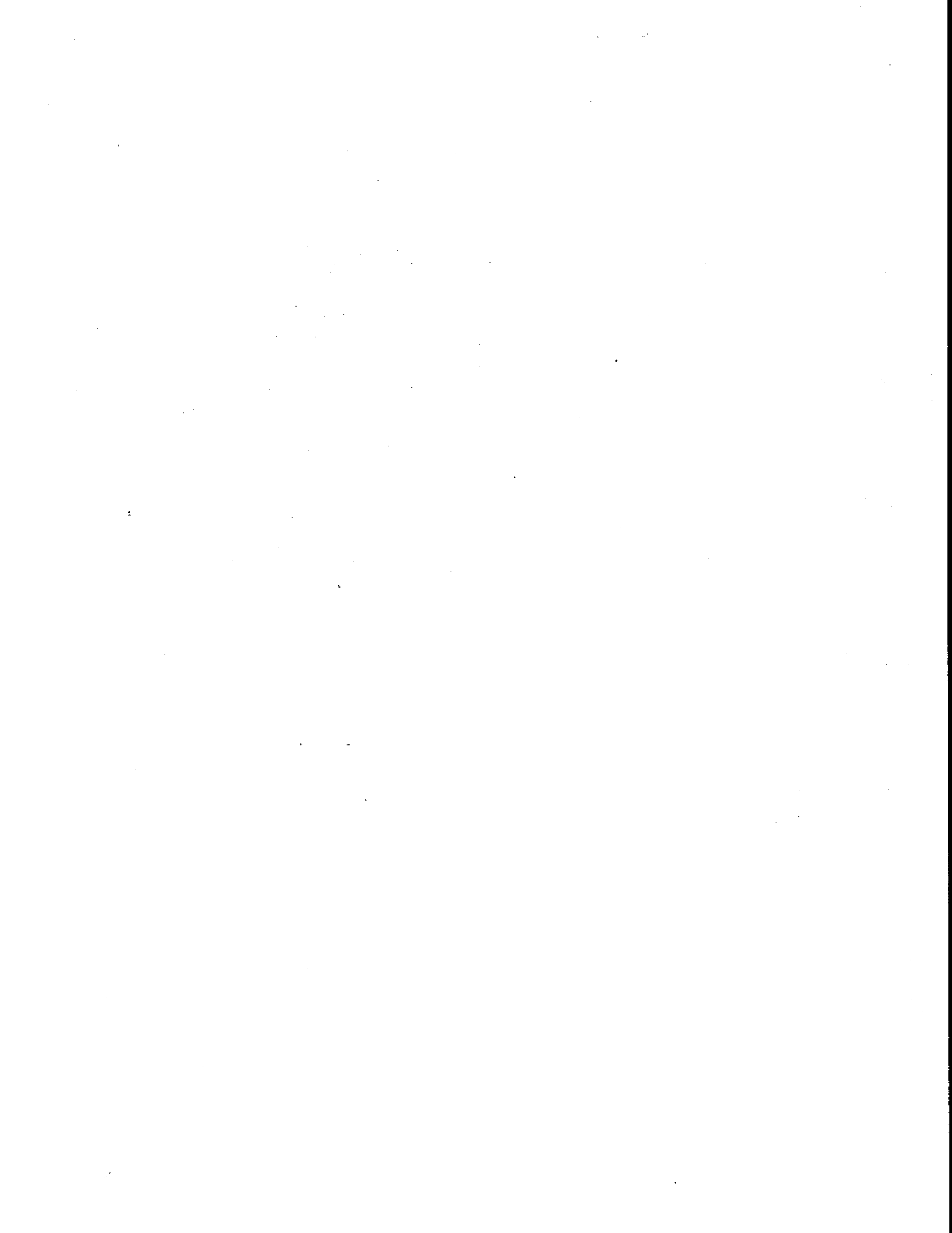
Income of Ncust.	Formula	Income of Cust.								
		Low			Medium			High		
		Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Adjusted Current Awards	0.84	0.82	0.02	0.88	1.24	0.36	0.77	1.66	0.89
	Revised Fixed %	0.85	0.82	0.03	0.91	1.22	0.31	0.85	1.63	0.78
	Revised Fixed % - Low Income Adjusted	0.83	0.83	0.00	0.89	1.23	0.34	0.83	1.63	0.80
Medium	Adjusted Current Awards	1.40	0.98	0.42	1.40	1.34	0.06	1.54	1.88	0.34
	Revised Fixed %	1.37	1.01	0.36	1.38	1.34	0.05	1.51	1.89	0.38
	Revised Fixed % - Low Income Adjusted	1.36	1.01	0.35	1.39	1.34	0.05	1.51	1.90	0.39
High	Adjusted Current Awards	2.60	1.13	1.47	2.70	1.49	1.21	2.50	1.97	0.53
	Revised Fixed %	2.29	1.34	0.95	2.39	1.66	0.73	2.30	2.06	0.22
	Revised Fixed % - Low Income Adjusted	2.29	1.34	0.95	2.38	1.66	0.73	2.30	2.08	0.22

Note: Shaded cells indicate that the non-custodial parent has a higher standard of living than the custodial parent.

Ncust.=non-custodial parent Cust.=custodial parent INR=income-to-needs ratio

Low=\$0-14,999 Medium=\$15,000-29,999 High=\$30,000 and over





**TABLE 6.4A**

***Numbers of Households in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula and Parental Income Category***

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	163	0%	37	0%	9	0%
	Revised Fixed %	165	1%	28	-24%	9	0%
	Revised Fixed % - Low Income Adjusted	164	1%	34	-8%	9	0%
Medium	Adjusted Current Awards	113	0%	10	0%	0	-
	Revised Fixed %	99	-12%	1	-90%	0	-
	Revised Fixed % - Low Income Adjusted	96	-15%	1	-90%	0	-
High	Adjusted Current Awards	33	0%	0	-	0	-
	Revised Fixed %	3	-91%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	3	-91%	0	-	0	-

Table Totals	Number	% Diff.
Adjusted Current Awards	365	0%
Revised Fixed %	305	-16%
Revised Fixed % - Low Income Adjusted	307	-16%

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 6.4B**

***Numbers of People in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula and Parental Income Category***

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	284	0%	44	0%	9	0%
	Revised Fixed %	292	3%	35	-20%	9	0%
	Revised Fixed % - Low Income Adjusted	287	1%	41	-7%	9	0%
Medium	Adjusted Current Awards	289	0%	17	0%	0	-
	Revised Fixed %	260	-10%	5	-71%	0	-
	Revised Fixed % - Low Income Adjusted	250	-13%	5	-71%	0	-
High	Adjusted Current Awards	83	0%	0	-	0	-
	Revised Fixed %	7	-92%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	7	-92%	0	-	0	-

Table Totals	Number	% Diff.
Adjusted Current Awards	726	0%
Revised Fixed %	608	-16%
Revised Fixed % - Low Income Adjusted	599	-17%

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 6.4C**

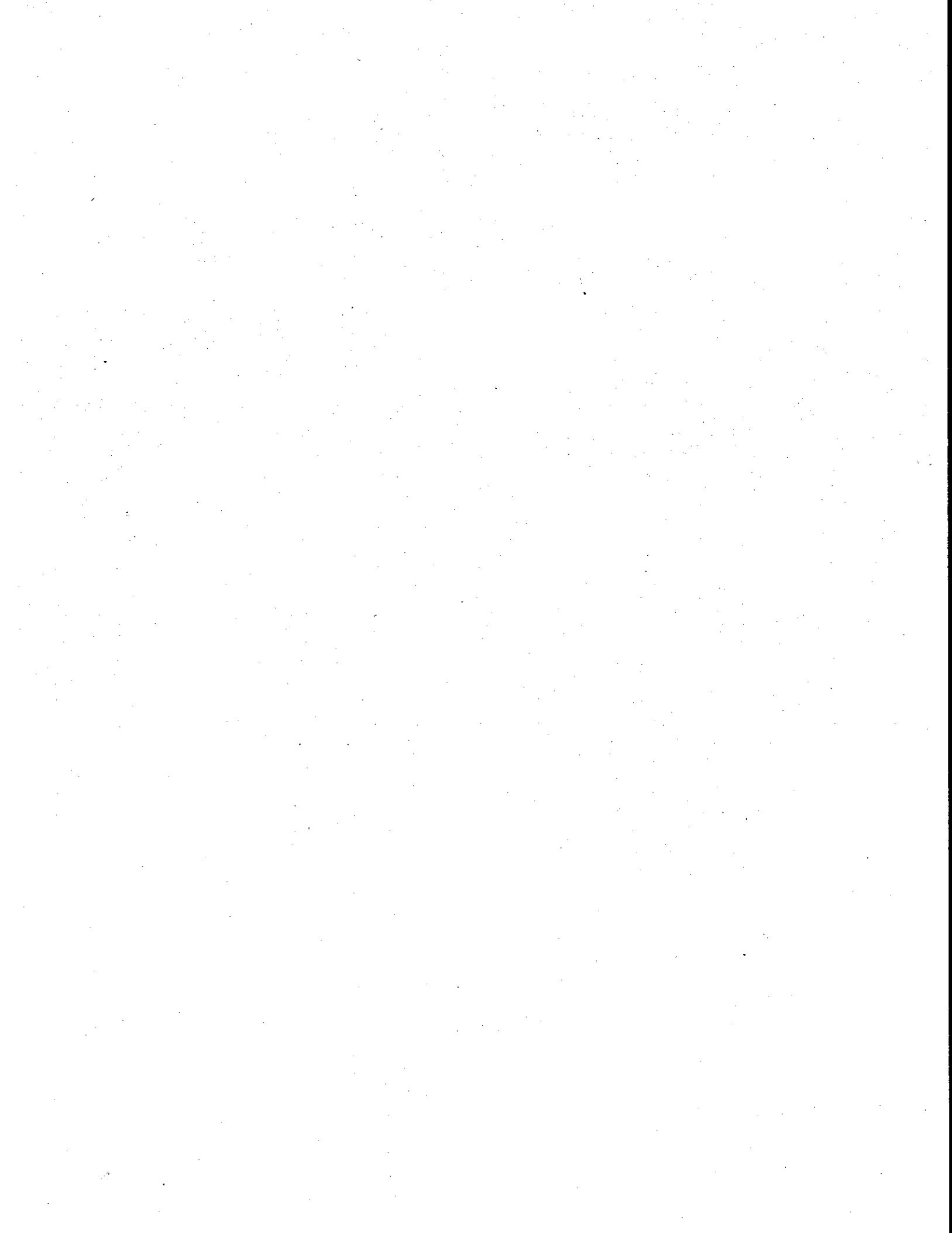
***Numbers of Children in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula and Parental Income Category***

Income of Ncust.	Formula	Income of Cust.					
		Low		Medium		High	
		Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	121	0%	7	0%	0	-
	Revised Fixed %	127	5%	7	0%	0	-
	Revised Fixed % - Low Income Adjusted	123	2%	7	0%	0	-
Medium	Adjusted Current Awards	176	0%	7	0%	0	-
	Revised Fixed %	161	-9%	4	-43%	0	-
	Revised Fixed % - Low Income Adjusted	154	-13%	4	-43%	0	-
High	Adjusted Current Awards	50	0%	0	-	0	-
	Revised Fixed %	4	-92%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	4	-92%	0	-	0	-

Table Totals	Number	% Diff.
Adjusted Current Awards	361	0%
Revised Fixed %	303	-16%
Revised Fixed % - Low Income Adjusted	292	-19%

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000



---

## CHAPTER 7 : TAX TREATMENT

### 7.1 Introduction

Recently, there has been considerable public debate concerning the tax treatment of child support. Although some observers would argue that the tax consequences of child support are taken into account in the determination of child support, many others would contend that the calculations are in fact not being made.<sup>52</sup>

Public debate on this issue reached a high point in May 1994, when the Federal Court of Appeal rendered its decision in *Thibaudeau v R.* In this case, the Federal Court of Appeal ruled that paragraphs 56(1)(b) of the *Income Tax Act*, which require Ms. Thibaudeau to include the amount received for child support in her income, violated her rights under section 15 of the Charter of Rights and Freedoms. Although the federal government appealed the decision to the Supreme Court of Canada, it also wanted to send a clear message to the public that the issue of taxation of child support is important and requires serious consideration. Accordingly, a task group composed of three members of Parliament was created to canvass Canadians on their views concerning the taxation of child support.

As a result of the recent *Thibaudeau* case, the Federal/Provincial/Territorial Family Law Committee asked the authors to construct both the Revised Fixed Percentage and the Revised Fixed Percentage-Low Income Adjusted (RFP-LIA) formulas so that they could be used under a reversed tax system in which the current "deduction/inclusion" tax treatment no longer applied. That is, the award would no longer be a deduction for the payer and the custodial parent would not be required to pay taxes on the amount received. This chapter explains the construction of the Revised Fixed Percentage and RFP-LIA awards under a reversed (i.e., no-deduction/no-inclusion/no-credit) tax treatment and discusses the resulting awards.<sup>53</sup>

### 7.2 The Presentation of Awards

Since this chapter includes sections on the original Revised Fixed Percentage formula and on the RFP-LIA, the analysis is based on the adjusted current awards used in Chapter 6 — that

---

<sup>52</sup> See E. Zweibel and R. Shillington, *Child Support Policy: Income Tax Treatment and Child Support Guidelines* (Toronto: The Policy Research Centre on Children, Youth and Families, 1993).

<sup>53</sup> Many respondents to the public consultation on child support suggested the adoption of a no-deduction/no-inclusion system with a credit to the custodial parent. In the absence of parameters for this credit, the authors limited their examination of a tax change to a no-deduction/no-inclusion/no-credit system.

is, on awards that were modified to take account of the basic personal amount and maximum marginal tax rates.<sup>54</sup> The reader should note that awards generated under the reversed tax treatment assumed in this chapter are not directly comparable with those presented in Chapters 5 and 6; in these earlier chapters, awards are shown in terms of their pre-tax value, while the awards generated under the reversed tax treatment represent the actual amounts custodial parents receive to spend on children. Therefore current awards under the existing tax system (i.e., those from previous chapters) have been converted to their after-tax values for the purposes of this chapter. These are referred to as "base awards."

### **7.3 The Treatment of Taxes and Tax Credits**

Analysis of the reversed tax treatment should be fairly straightforward (i.e., the award is no longer taxable for the recipient or deductible for the payer); however, it is not clear how child support would be treated by the tax credit aspects of the tax and transfer system, including the child tax credit itself. The authors therefore had to make some assumptions in order to carry out the analysis.

One approach would have been to assume that support awards would figure in the calculation of tax credits (federal and provincial). This seems reasonable, since tax credits — being based on need — are generally reduced as the amount of money available to raise the child increases. This would also place child support on the same footing as other non-taxable income (e.g., social assistance and worker's compensation).

To keep the procedures as simple as possible, however, the authors were instructed to ignore child support in the calculation of tax credits. This means that the results presented below overstate the net incomes of custodial families under the tax reversal.

### **7.4 The Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment**

#### **7.4.1 Review of the Revised Fixed Percentage Formula**

The Revised Fixed Percentage formula sets awards in a manner that equalizes the expenditures on the child and the standards of living of the two households when the two parents have the same income level. The award is then fixed for each level of the non-custodial parent's income regardless of the custodial parent's income.

---

<sup>54</sup> For the analysis of awards under the original Revised Fixed Percentage formula, the main conclusions of this chapter would hold with the unmodified data as well. However, the data modifications are absolutely integral to the construction of the Low Income Adjusted formulas for the reasons explained in Chapter 6.

Setting awards in terms of the non-custodial parent's gross income leads to different after-tax awards to custodial parents in different income categories under the current deduction/inclusion tax treatment. That is, the net amount of the award depends on the taxes due on the award, which in turn depend on the income level of the custodial parent. This is the mechanism by which the Revised Fixed Percentage formula distributes the benefits of the current inclusion/deduction tax treatment between the two households. In particular, in the majority of cases where support payments are taxed at a lower rate in the hands of the custodial family, the two households each enjoy higher net incomes due to the associated tax advantage.

#### **7.4.2 Construction of the Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment**

To construct the Revised Fixed Percentage formula using the alternative tax treatment, the authors applied the basic principles of the original formula while taking the different tax system into account. That is, when the parents have the same income, the awards were calculated so that their financial contributions to the child and their standards of living were equal. In keeping with the principle that awards should be independent of the custodial parent's income, awards were then calculated at all levels of the non-custodial parent's income. The resulting awards were net of taxes.

#### **7.4.3 Results Obtained Using the Revised Fixed Percentage Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment**

Table 7.1 shows base (i.e., post-tax) awards under the original Revised Fixed Percentage formula and awards using the formula with the no-deduction/no-inclusion/no-credit tax treatment for all families taken together. Overall, average base awards — the amount actually going to the custodial parents — are lower with the reversed tax treatment than they are using the current tax treatment. The average post-tax benefit of the award received by the custodial parent is \$3,824 with the deduction/inclusion tax treatment and \$3,510 with the no-deduction/no-inclusion/no-credit tax treatment.

Why is this? As noted above, one key characteristic of the original Revised Fixed Percentage formula using the current deduction/inclusion tax treatment is that where child support is taxed at a lower rate in the hands of the custodial parent, the current tax system works to the financial benefit of the divorced family as a whole and passes the greater part of the tax-derived benefit over to the custodial family. Since the current award database contains a majority of cases where the custodial parent is taxed at a lower rate than the non-custodial parent, the majority of custodial households in the database benefit from the current tax system. This same majority of households would stand to lose from a reversed tax system.



On the other hand, where the custodial parent pays taxes at a higher rate than the non-custodial parent, the current system works to the disadvantage of the divorced family. Families in this situation would, in turn, benefit from the reversal of the current deduction/inclusion tax system.

Thus, the gains and losses from the reversal of the tax system are fairly easy to predict: higher income custodial families would probably gain, while lower income custodial families and some non-custodial parents, depending on the number of children, would likely lose. This is because non-custodial parents would be paying more in taxes and have less disposable income available for child support. Moreover, custodial parents who benefit under the current system (because the tax advantage is passed on via the formula) would no longer do so. The net result would be generally lower child support awards.

The actual results conform to expectations. For example, when both parents have low incomes (\$15,000 or less), base (after-tax) awards are lower with the reversal of the deduction/inclusion tax treatment. In fact, awards are lower under the reversed tax treatment in every cell where the custodial parent has, on average, a lower income than the non-custodial parent. The greatest declines in awards with the tax reversal occur where the non-custodial parent has a high income and the custodial parent has a low income. On the other hand, when the custodial parent has a high income relative to the non-custodial parent, awards increase under the reversed tax treatment.

The table on the following page summarizes the net effects in each income category of changing to a no-deduction/no-inclusion/no-credit tax treatment. Each cell indicates a net loss or gain to the custodial parents. (It should be noted that, within each cell, there are some custodial parents who see a loss in their base child support award and some who see a gain; the table shows the net loss or gain.) The results indicate that the amount of money going to custodial families is lower under the tax reversal in cases where both parents have low incomes and in cases where the non-custodial parent has a greater income than the custodial parent. In cases where the custodial parent has a greater income than the non-custodial parent, a change in the tax treatment results in moderate increases in base child support awards.

For all cases taken together, losses in total award amounts are \$386,845, while the financial gains to custodial parents as a result of a change in the tax treatment only reach \$114,186. This implies that the custodial parents in the current award database would suffer a net loss; since the overall gain in awards is less than the overall loss.

**Net Effects of Moving from a Deduction/Inclusion to a No-Deduction/No-Inclusion/  
No-Credit Revised Fixed Percentage Formula**

Income of Non-custodial Parent (\$)	Income of Custodial Parent (\$)		
	Low (15,000 or less)	Medium (15,001-30,000)	High (Over 30,000)
Low (15,000 or less)	\$141 loss	\$87 gain	\$337 gain
Medium (15,001-30,000)	\$563 loss	\$38 gain	\$483 gain
High (Over 30,000)	\$1,734 loss	\$80 loss	\$302 gain

The income-to-needs ratios shown in Table 7.2 show that as the average net value of awards to custodial parents falls, the average cost of the payments for non-custodial parents falls as well. This happens because a shift in the tax burden from the payer to the recipient results in the current deduction/inclusion tax treatment offering a potential benefit to the majority of divorced families. The Revised Fixed Percentage formula ensures that this potential advantage is — in contrast to the current system of setting child support awards — indeed shared between the two households. In short, eliminating the deduction/inclusion tax treatment reduces the post-tax income available to divorced families. Both sides suffer, while government revenues rise.

Tables 7.1A and 7.1B show base awards in the cases of one and two children separately, while Tables 7.2A and 7.2B show the associated income-to-needs ratios. The results are similar to those for all children taken together, as just discussed.

## **7.5 The RFP-LIA Formula with a No-Deduction/ No-Inclusion/No Credit Tax Treatment**

### **7.5.1 Construction of the RFP-LIA Formula with a No-Deduction/No-Inclusion/No-Credit Tax Treatment**

To construct a Low Income Adjusted formula for use under a reversed tax system, the authors started with the original Revised Fixed Percentage formula used under the no-deduction/no-inclusion/no-credit tax system (described above). They then performed a series of adjustments to raise the awards for low income non-custodial parents. Base (i.e., after-tax) values of the current awards were used and awards were therefore calculated in similar net terms.

The adjustment task was, however, more difficult with the reversed tax treatment than with the current tax treatment. This is because awards, particularly in cases where the custodial and non-custodial parents have incomes of \$15,000 or less, are lower using the Revised Fixed Percentage formula with the reversed tax treatment than with the current tax treatment (as explained above). The result is that larger adjustments were required to bring awards to current levels. Consequently, top income-to-needs ratios (i.e., the custodial parent's well-being relative to that of the non-custodial parent when incomes are equal) were 1.33 in the case of one child and 1.09 for two children. In short, with less after-tax money to go around using the no-deduction/no-inclusion/no-credit tax treatment, it was more difficult to get awards under the Low Income Adjusted formula to come close to current levels.

Furthermore, in order to preserve the principle that awards should increase with the number of children, maximum marginal tax rates had to be adjusted to 65, 80, 95 and 100 percent for one, two, three and four children respectively.

### **7.5.2 Results Obtained Using the RFP-LIA Formula with a No-Deduction/ No-Inclusion/No-Credit Tax Treatment**

Tables 7.1 and 7.2 show the RFP-LIA awards with the deduction/inclusion tax treatment (as taken from Chapter 6 with awards in their base or post-tax form) and with a no-deduction/no-inclusion/no-credit tax treatment. As with the original Revised Fixed Percentage formula discussed above, awards and standards of living are generally lower with elimination of the deduction/inclusion tax treatment and for the same reasons: the tax advantages of the current tax treatment no longer exist, leaving divorced families with less income to be shared out between the two households.

In fact, for the important categories where the custodial parent has a low income (\$15,000 or less) awards are actually lower using the RFP-LIA formula with the reversed tax treatment than they are using the original Revised Fixed Percentage with the current deduction/inclusion tax treatment.

In general, the greatest drop in awards with the RFP-LIA occurs in cases where the non-custodial parent is in a higher income category than the custodial parent. Thus, the elimination of the current deduction/inclusion system leaves those at the lowest income levels worse off, while helping those at higher income levels to some degree. Tables 7.1A, 7.1B, 7.2A, and 7.2B show awards and income-to-needs ratios by the number of children.

## **7.6 Children, Households and People in Poverty**

In addition to examining the impact of the different tax treatments on award levels and standards of living, the authors analysed the impact of the different formulas on the numbers of households, people and children in poverty. The results are shown in Tables 7.3A, 7.3B, and 7.3C.

The most important finding is that moving from the deduction/inclusion to the no-deduction/no-inclusion/no-credit tax system results in more households, persons and children in poverty. This occurs most dramatically in situations where the non-custodial parent has an income of over \$30,000 and the custodial parent has an income of \$15,000 or less. In these cases, the original Revised Fixed Percentage formula and the RFP-LIA used with the current tax treatment reduce the numbers of households, persons and children in poverty by over 90 percent compared with the level in the current award database. The formulas reduce poverty levels by only 50 percent with a no-deduction/no-inclusion/no-credit tax treatment.

With regard to child poverty in particular (Table 7.3C), the Revised Fixed Percentage formula using the current tax treatment reduces the poverty level by 16 percent compared with that in the current award database. With the reversed tax treatment, the Revised Fixed Percentage formula reduces poverty levels by only 2 percent, that is, it leaves substantially more children in poverty than it does under the current tax treatment.

A similar pattern holds for the RFP-LIA formula: using the current deduction/ inclusion tax treatment, it reduces child poverty by 19 percent; using a reversed tax treatment, the formula reduces child poverty by only 4 percent. Thus, the RFP-LIA formula used with the reversed tax treatment leaves substantially more children in poverty than the same formula using the current tax treatment.

An examination of the number of households (Table 7.3A) and people (Table 7.3B) left in poverty under the various tax treatments shows the same basic pattern. The Revised Fixed

Percentage formula used with the current tax treatment reduces the number of households in poverty by 16 percent; reversing the tax treatment eliminates this reduction.

In summary, the Revised Fixed Percentage and RFP-LIA formulas used under the current tax system result in overall poverty levels that are 15 to 20 percent below those in the current award database. Reversing the tax treatment leaves poverty among households, people and children at current levels.

## **7.7 Conclusion**

The overall impact of the alternative tax treatment would be to reduce the average level of awards: low income custodial parents would lose while high income custodial parents would receive less net child support but would not be penalized by the tax system.

Several groups have suggested replacing the current deduction/inclusion system with a no-deduction/no-inclusion tax system accompanied by a credit to low income custodial parents. Some groups have also proposed that the amount of the tax credit equal the increase in tax revenues that would result from the proposed changes. However, such a policy would result in undercompensation of those who stand to lose under the tax change. This is because the overall change in tax revenue is the result of some families winning and some losing from the tax change, with the net difference not being enough to fully compensate the losers. Put otherwise, while some families would pay less tax and others pay more, the net increase in tax revenues would be less than that needed to compensate "losing" families to the full extent of their losses.

This was illustrated earlier in the discussion on the net effects of reversing the tax system. For the adjusted awards database as a whole, the "gain" in tax revenues under the reversed tax system is the difference between all the losses and all the gains, that is, \$386,845 minus \$114,186, or \$272,659. If the current tax system were revised to a no-deduction/no-inclusion with a tax credit system, the tax revenue gained by the government, that is, \$272,659, would still not completely compensate the custodial parents who lose, since they collectively suffered a loss of \$386,845.

In summary, the net result of replacing the current deduction/inclusion tax system with a no-deduction/no-inclusion/no-credit tax system would be a shift in who benefits under the tax system: from low income custodial parents to higher income custodial parents. Should the system change to a no-deduction/no-inclusion with a tax credit system, the tax credit would have to be substantial to fully compensate the custodial parents who could benefit from application of the Revised Fixed Percentage formula under the current tax system.

**TABLE 7.1**

**Base Award Amounts under Current and Reversed Tax Treatments,  
Ratio to Current Award Base Amounts by Parental Income Category,  
All Cases**

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	current	\$1,332 (N=102)	1.00	\$1,345 (N=43)	1.00	\$938 (N=9)	1.00
	Revised Fixed %	current	\$948	0.71	\$840	0.62	\$621	0.66
		reversed	\$807	0.61	\$927	0.69	\$958	1.02
	Revised Fixed % - Low Income Adjusted	current	\$1,237	0.93	\$1,029	0.77	\$693	0.74
reversed		\$909	0.68	\$1,085	0.81	\$1,077	1.15	
Medium	Adjusted Current Awards	current	\$2,868 (N=208)	1.00	\$2,702 (N=147)	1.00	\$1,935 (N=40)	1.00
	Revised Fixed %	current	\$2,908	1.01	\$2,679	0.99	\$2,151	1.11
		reversed	\$2,345	0.82	\$2,717	1.01	\$2,634	1.36
	Revised Fixed % - Low Income Adjusted	current	\$2,979	1.04	\$2,723	1.01	\$2,185	1.13
reversed		\$2,418	0.84	\$2,769	1.02	\$2,667	1.38	
High	Adjusted Current Awards	current	\$4,392 (N=108)	1.00	\$3,960 (N=130)	1.00	\$3,901 (N=82)	1.00
	Revised Fixed %	current	\$7,405	1.69	\$6,295	1.59	\$5,875	1.51
		reversed	\$5,671	1.29	\$6,215	1.57	\$6,177	1.58
	Revised Fixed % - Low Income Adjusted	current	\$7,411	1.69	\$6,299	1.59	\$5,807	1.49
reversed		\$5,680	1.29	\$6,219	1.57	\$6,184	1.59	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 7.1A**

***Base Award Amounts under Current and Reversed Tax Treatments,  
Ratio to Current Award Base Amounts by Parental Income Category,  
One Child***

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	current	\$1,275 (N=69)	1.00	\$1,343 (N=19)	1.00	\$216 (N=3)	1.00
	Revised Fixed %	current	\$714	0.56	\$526	0.39	\$167	0.77
		reversed	\$594	0.47	\$623	0.46	\$238	1.10
	Revised Fixed % - Low Income Adjusted	current	\$1,082	0.85	\$793	0.59	\$254	1.18
		reversed	\$631	0.49	\$692	0.52	\$266	1.23
	Medium	Adjusted Current Awards	current	\$2,422 (N=113)	1.00	\$2,233 (N=56)	1.00	\$1,297 (N=20)
Revised Fixed %		current	\$2,161	0.89	\$1,875	0.84	\$1,529	1.18
		reversed	\$1,647	0.68	\$1,878	0.84	\$1,851	1.43
Revised Fixed % - Low Income Adjusted		current	\$2,259	0.93	\$1,940	0.87	\$1,581	1.22
		reversed	\$1,733	0.72	\$1,932	0.87	\$1,897	1.46
High		Adjusted Current Awards	current	\$3,475 (N=58)	1.00	\$2,977 (N=58)	1.00	\$2,889 (N=38)
	Revised Fixed %	current	\$5,646	1.62	\$4,414	1.48	\$4,509	1.56
		reversed	\$4,027	1.16	\$4,194	1.41	\$4,550	1.57
	Revised Fixed % - Low Income Adjusted	current	\$5,656	1.63	\$4,422	1.49	\$4,509	1.56
		reversed	\$4,037	1.16	\$4,200	1.41	\$4,553	1.58

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000

**TABLE 7.1B**

**Base Award Amounts under Current and Reversed Tax Treatments,  
Ratio to Current Award Base Amounts by Parental Income Category,  
Two Children**

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Quantum	Ratio	Quantum	Ratio	Quantum	Ratio
Low	Adjusted Current Awards	current	\$1,391 (N=26)	1.00	\$1,301 (N=18)	1.00	\$1,317 (N=5)	1.00
	Revised Fixed %	current	\$1,288	0.93	\$1,081	0.83	\$2,774	2.11
		reversed	\$1,124	0.81	\$1,161	0.89	\$1,056	0.80
	Revised Fixed % - Low Income Adjusted	current	\$1,442	1.04	\$1,228	0.94	\$735	0.56
reversed		\$1,422	1.02	\$1,442	1.11	\$1,253	0.95	
Medium	Adjusted Current Awards	current	\$3,098 (N=75)	1.00	\$2,867 (N=70)	1.00	\$2,572 (N=20)	1.00
	Revised Fixed %	current	\$3,509	1.13	\$2,911	1.02	\$2,774	1.08
		reversed	\$2,905	0.94	\$2,980	1.04	\$3,418	1.33
	Revised Fixed % - Low Income Adjusted	current	\$3,555	1.15	\$2,950	1.03	\$2,794	1.09
reversed		\$2,977	0.96	\$3,046	1.06	\$3,437	1.34	
High	Adjusted Current Awards	current	\$5,161 (N=37)	1.00	\$4,459 (N=53)	1.00	\$4,594 (N=38)	1.00
	Revised Fixed %	current	\$8,751	1.70	\$7,385	1.66	\$6,457	1.41
		reversed	\$6,908	1.34	\$7,326	1.64	\$6,948	1.51
	Revised Fixed % - Low Income Adjusted	current	\$8,753	1.70	\$7,386	1.66	\$6,460	1.41
reversed		\$6,912	1.34	\$7,327	1.64	\$6,957	1.51	

Note: Ratios are calculated as a percentage of the average current award, i.e., a value greater than 1.00 shows that the calculated award would be greater than the current award.

Ncust. = non-custodial parent Cust. = custodial parent

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000



**TABLE 7.2**

*Income-to-Needs Ratios under Current and Reversed Tax Treatments  
by Formula and Parental Income Category,  
All Cases*

Income of Ncust.	Formula	Tax Treatment	Income of Cust.								
			Low			Medium			High		
			Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Adjusted Current Awards	current	0.85	0.87	0.02	0.85	1.33	0.48	0.78	1.70	0.92
	Revised Fixed %	current	0.88	0.84	-0.04	0.91	1.30	0.39	0.81	1.68	0.87
		reversed	0.88	0.83	-0.05	0.90	1.30	0.40	0.81	1.70	0.89
	Revised Fixed % - Low Income Adjusted	current	0.86	0.86	0.00	0.89	1.31	0.42	0.80	1.68	0.88
reversed		0.87	0.84	-0.03	0.89	1.31	0.42	0.80	1.70	0.90	
Medium	Adjusted Current Awards	current	1.44	1.00	-0.44	1.43	1.39	-0.04	1.57	1.99	0.42
	Revised Fixed %	current	1.43	1.00	-0.43	1.44	1.39	-0.05	1.54	2.01	0.47
		reversed	1.44	0.97	-0.47	1.45	1.39	-0.06	1.56	2.04	0.48
	Revised Fixed % - Low Income Adjusted	current	1.43	1.01	-0.42	1.43	1.39	-0.04	1.54	2.01	0.47
reversed		1.44	0.97	-0.47	1.45	1.40	-0.05	1.56	2.04	0.48	
High	Adjusted Current Awards	current	2.60	1.10	-1.50	2.65	1.54	-1.11	2.69	2.14	-0.55
	Revised Fixed %	current	2.34	1.28	-1.06	2.40	1.67	-0.73	2.48	2.26	-0.22
		reversed	2.36	1.18	-1.18	2.42	1.67	-0.75	2.50	2.27	-0.23
	Revised Fixed % - Low Income Adjusted	current	2.34	1.28	-1.06	2.40	1.68	-0.72	2.48	2.26	-0.22
reversed		2.36	1.18	-1.18	2.42	1.67	-0.75	2.50	2.27	-0.23	

Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000

**TABLE 7.2A**

*Income-to-Needs Ratios under Current and Reversed Tax Treatments  
by Formula and Parental Income Category,  
One Child*

Income of Ncust.	Formula	Tax Treatment	Income of Cust.								
			Low			Medium			High		
			Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Adjusted Current Awards	current	0.86	0.90	0.04	0.86	1.48	0.62	0.73	1.87	1.14
	Revised Fixed %	current	0.91	0.86	-0.05	0.96	1.42	0.46	0.74	1.87	1.13
		reversed	0.90	0.85	-0.05	0.95	1.43	0.48	0.73	1.87	1.14
	Revised Fixed % - Low Income Adjusted	current	0.88	0.88	0.00	0.93	1.44	0.51	0.73	1.87	1.14
reversed		0.90	0.85	-0.05	0.95	1.43	0.48	0.73	1.87	1.14	
Medium	Adjusted Current Awards	current	1.48	1.02	-0.46	1.53	1.55	0.02	1.59	2.11	0.52
	Revised Fixed %	current	1.50	1.00	-0.50	1.57	1.53	-0.04	1.57	2.12	0.55
		reversed	1.51	0.97	-0.54	1.59	1.53	-0.06	1.58	2.14	0.56
	Revised Fixed % - Low Income Adjusted	current	1.49	1.01	-0.48	1.57	1.53	-0.04	1.56	2.13	0.57
reversed		1.50	0.97	-0.53	1.58	1.53	-0.05	1.58	2.15	0.57	
High	Adjusted Current Awards	current	2.60	1.09	-1.51	2.64	1.64	-1.00	2.81	2.35	-0.46
	Revised Fixed %	current	2.42	1.24	-1.18	2.50	1.74	-0.76	2.66	2.46	-0.20
		reversed	2.43	1.13	-1.30	2.50	1.73	-0.77	2.66	2.47	-0.19
	Revised Fixed % - Low Income Adjusted	current	2.42	1.24	-1.18	2.50	1.74	-0.76	2.66	2.46	-0.20
reversed		2.43	1.13	-1.30	2.50	1.73	-0.77	2.66	2.47	-0.19	

Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0-15,000 Medium = \$15,001-30,000 High = over \$30,000

TABLE 7.2B

*Income-to-Needs Ratios under Current and Reversed Tax Treatments  
by Formula and Parental Income Category,  
Two Children*

Income of Ncust.	Formula	Tax Treatment	Income of Cust.								
			Low			Medium			High		
			Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.	Ncust. INR	Cust. INR	Diff.
Low	Adjusted Current Awards	current	0.84	0.82	-0.02	0.88	1.24	0.36	0.77	1.66	0.89
	Revised Fixed %	current	0.85	0.82	-0.03	0.91	1.22	0.31	0.85	1.63	0.78
		reversed	0.84	0.81	-0.03	0.90	1.23	0.33	0.84	1.65	0.81
	Revised Fixed % - Low Income Adjusted	current	0.83	0.83	0.00	0.89	1.23	0.34	0.83	1.63	0.80
reversed		0.81	0.83	0.02	0.87	1.24	0.37	0.82	1.66	0.84	
Medium	Adjusted Current Awards	current	1.40	0.98	-0.42	1.40	1.34	-0.06	1.54	1.88	0.34
	Revised Fixed %	current	1.37	1.01	-0.36	1.39	1.34	-0.05	1.51	1.89	0.38
		reversed	1.38	0.97	-0.41	1.41	1.34	-0.07	1.54	1.93	0.39
	Revised Fixed % - Low Income Adjusted	current	1.36	1.01	-0.35	1.39	1.34	-0.05	1.51	1.90	0.39
reversed		1.38	0.98	-0.40	1.40	1.35	-0.05	1.54	1.93	0.39	
High	Adjusted Current Awards	current	2.60	1.13	-1.47	2.70	1.49	-1.21	2.50	1.97	-0.53
	Revised Fixed %	current	2.29	1.34	-0.95	2.39	1.66	-0.73	2.30	2.08	-0.22
		reversed	2.32	1.23	-1.09	2.42	1.65	-0.77	2.32	2.11	-0.21
	Revised Fixed % - Low Income Adjusted	current	2.29	1.34	-0.95	2.39	1.66	-0.73	2.30	2.08	-0.22
reversed		2.32	1.23	-1.09	2.42	1.65	-0.77	2.32	2.11	-0.21	

Ncust. = non-custodial parent Cust. = custodial parent INR = income-to-needs ratio

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000

**TABLE 7.3A**

*Numbers of Households in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula, Tax Treatment and Parental Income Category*

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	current	163	0%	37	0%	9	0%
	Revised Fixed %	current	165	1%	28	-24%	9	0%
		reversed	167	2%	29	-22%	9	0%
	Revised Fixed % - Low Income Adjusted	current	164	1%	34	-8%	9	0%
reversed		167	2%	36	-3%	9	0%	
Medium	Adjusted Current Awards	current	113	0%	10	0%	0	-
	Revised Fixed %	current	99	-12%	1	-90%	0	-
		reversed	117	4%	1	-90%	0	-
	Revised Fixed % - Low Income Adjusted	current	96	-15%	1	-90%	0	-
reversed		116	3%	1	-90%	0	-	
High	Adjusted Current Awards	current	33	0%	0	-	0	-
	Revised Fixed %	current	3	-91%	0	-	0	-
		reversed	19	-42%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	current	3	-91%	0	-	0	-
reversed		19	-42%	0	-	0	-	

Table Totals		Number	% Diff.
Adjusted Current Awards	current	365	0%
Revised Fixed %	current	305	-16%
	reversed	342	-6%
Revised Fixed % - Low Income Adjusted	current	307	-16%
	reversed	348	-5%

Ncust. = non-custodial parent Cust. = custodial parent

Low = \$0 - 15,000 Medium = \$15,001 - 30,000 High = over \$30,000

**TABLE 7.3B**

**Numbers of People in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula, Tax Treatment and Parental Income Category**

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	current	284	0%	44	0%	9	0%
	Revised Fixed %	current	292	3%	35	-20%	9	0%
		reversed	297	5%	36	-18%	9	0%
	Revised Fixed % - Low Income Adjusted	current	287	1%	41	-7%	9	0%
reversed		292	3%	43	-2%	9	0%	
Medium	Adjusted Current Awards	current	289	0%	17	0%	0	-
	Revised Fixed %	current	260	-10%	5	-71%	0	-
		reversed	307	6%	5	-71%	0	-
	Revised Fixed % - Low Income Adjusted	current	250	-13%	5	-71%	0	-
reversed		304	5%	5	-71%	0	-	
High	Adjusted Current Awards	current	83	0%	0	-	0	-
	Revised Fixed %	current	7	-92%	0	-	0	-
		reversed	43	-48%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	current	7	-92%	0	-	0	-
reversed		43	-48%	0	-	0	-	

Table Totals		Number	% Diff.
Adjusted Current Awards	current	726	0%
Revised Fixed %	current	608	-16%
	reversed	697	-4%
Revised Fixed % - Low Income Adjusted	current	599	-17%
	reversed	696	-4%

Ncust. = non-custodial parent Cust. = custodial parent

Low = \$0-15,000 Medium = \$15,001-30,000 High = over \$30,000

**TABLE 7.3C**

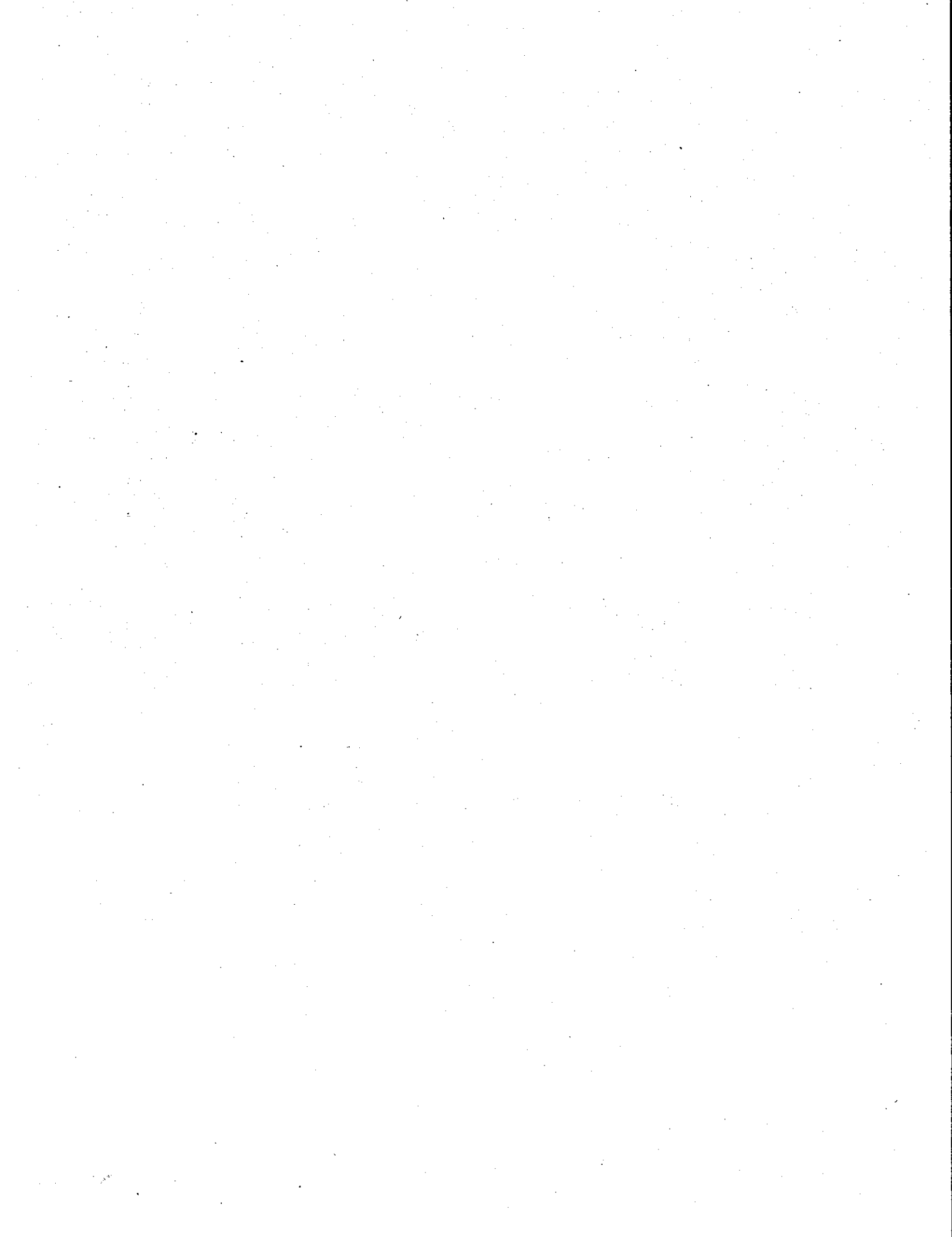
*Numbers of Children in Poverty in Post-Award Circumstances  
and Percentage Difference from Numbers in Poverty under Current Awards  
by Formula, Tax Treatment and Parental Income Category*

Income of Ncust.	Formula	Tax Treatment	Income of Cust.					
			Low		Medium		High	
			Number	% Diff.	Number	% Diff.	Number	% Diff.
Low	Adjusted Current Awards	current	121	0%	7	0%	0	-
	Revised Fixed %	current	127	5%	7	0%	0	-
		reversed	130	7%	7	0%	0	-
	Revised Fixed % - Low Income Adjusted	current	-123	2%	7	0%	0	-
reversed		125	3%	7	0%	0	-	
Medium	Adjusted Current Awards	current	176	0%	7	0%	0	-
	Revised Fixed %	current	181	-9%	4	-43%	0	-
		reversed	190	8%	4	-43%	0	-
	Revised Fixed % - Low Income Adjusted	current	154	-13%	4	-43%	0	-
reversed		188	7%	4	-43%	0	-	
High	Adjusted Current Awards	current	50	0%	0	-	0	-
	Revised Fixed %	current	4	-92%	0	-	0	-
		reversed	24	-52%	0	-	0	-
	Revised Fixed % - Low Income Adjusted	current	4	-92%	0	-	0	-
reversed		24	-52%	0	-	0	-	

Table Totals		Number	% Diff.
Adjusted Current Awards	current	361	0%
Revised Fixed %	current	303	-16%
	reversed	355	-2%
Revised Fixed % - Low Income Adjusted	current	292	-19%
	reversed	348	-4%

Ncust.=non-custodial parent Cust.=custodial parent

Low=\$0-15,000 Medium=\$15,001-30,000 High= over \$30,000



---

## CHAPTER 8 : SUMMARY AND CONCLUSIONS

### 8.1 Summary

This report documents the results of a four-year program of research undertaken to develop a formula for determining child support awards in cases of family breakdown. The research was carried out under the direction of the Research Section of the Department of Justice Canada on behalf of the Federal/Provincial/Territorial Family Law Committee.

#### 8.1.1 The Choice of an Expenditure Model

The first component of a child support formula is a set of estimates of what parents spend on their children — that is, "child costs." Following a thorough review of a wide range of expenditure models that could be used to make such estimates in Canada, the expenditure model that has been used by Statistics Canada for the construction of their low income measures (LIMs) was selected.

Despite its use in the construction of the low income measure, the "40/30" equivalence scale—which underlies this set of expenditure estimates (whereby the second person in a household is deemed to increase spending by 40 percent, and the third and all subsequent individuals increase spending by an additional 30 percent each)—does not result in a child support formula that keeps children at some minimum subsistence level. On the contrary, the scale presumes that higher income families spend proportionally more on their children, and this is reflected in the resulting child support formula.

#### 8.1.2 The Formulas under Consideration

The second component of a child support formula is a mechanism for apportioning the child costs between the two parents. The formulas considered in the final phase of the research were based on, and named after, the following approaches: Income Shares with Reserve, Flat Percentage, Surplus Shares (similar to what is commonly called Delaware-Melson), and Revised Fixed Percentage (developed during the course of this research program).

The first three formulas (as they have been constructed in this research) do not incorporate the tax consequences of a child support payment directly. Awards must, therefore, be adjusted accordingly. The tax impact can be handled in two ways: 1) the base award (i.e., the net amount to be made available for actual spending on the child) can be "grossed up" to leave the custodial parent with the correct net amount after he or she has paid taxes; or 2) the tax benefit accruing to the non-custodial parent as a result of being able to deduct the award



from taxable income can be "passed on" to the custodial parent. In contrast, the Revised Fixed Percentage formula calculates awards that already incorporate the tax consequences, and therefore requires no such "grossing up" or "passing on of the benefit."

### **8.1.3 Development of a "Current Award" Database**

Assessing the impact of different child support formulas requires comparative data on current levels of child support. The research to develop a child support formula used selected observations from a sample of child support orders collected from various court districts across Canada. Although these data have certain imperfections and limitations, they are adequate for comparing the formula options with each other and with current levels of child support. They are also the best Canadian data available for these purposes.

The data show that custodial households tend to have lower incomes than non-custodial households, and that the standards of living of both households typically decline after divorce. The data also indicate that current awards vary widely, even for people at similar income levels and with the same number of children. They also vary significantly by province.

### **8.1.4 Analysis of the Four Formulas**

The first part of the empirical analysis consisted of comparing award quantum. In general, the formulas generate higher average awards than those in the current award database. The greatest increase in awards occurs when the non-custodial parent is at a higher income level — defined in this research as over \$30,000. Conversely, when the non-custodial parent has low earnings — that is, \$15,000 or less — all the formulas generate awards that are lower than current levels. Results are more mixed when both parents earn between \$15,001 and \$30,000; however, the formula awards are, overall, substantially higher than current awards.

Analysis of the post-tax, post-award living standards of the two post-divorce households, as measured by income-to-needs ratios showed that the formulas generally result in less difference between the living standards of the two households than do current awards. Finally, the formulas also reduce poverty levels among households, people and children by an average of 11, 11, and 10 percent. It should be noted that no formula of conventional design can even come close to eliminating child poverty for divorced families. This is partly because many families are already close to, or even already in, poverty before the divorce, and partly because any attempt to eliminate child poverty would result in awards so massive as to be completely unworkable in a practical sense.

### **8.1.5 Choice of the Revised Fixed Percentage Formula**

The Revised Fixed Percentage formula is a child-centred formula that is based on the simple principle of an equal sharing of child costs when the two parents have the same income, then basing awards on the non-custodial parent's income regardless of the income of the custodial parent. Empirical analysis showed the Revised Fixed Percentage to be the best overall performer for the following reasons:

First, the formula generates awards that are, on average, 32 percent higher than current awards, and raising award levels was one of the terms of reference given by the Family Law Committee. Second, this formula reduces the gap in living standards of the non-custodial and custodial households more than any of the other formulas. Third, low income non-custodial parents (for whom child support awards represent a relatively high percentage of income and who have low living standards relative to custodial parents under the current awards) pay substantially lower awards with the Revised Fixed Percentage formula while high income non-custodial parents (whose child support payments represent a relatively small percentage of their incomes) pay higher awards under the Revised Fixed Percentage formula than under any of the other formulas. Fourth, the formula does a good job of reducing poverty levels, with the number of households, persons earning an income, and children in poverty declining by an average of 16 percent. Fifth, by depending only on the non-custodial parent's income and the number of children — and, specifically, by *not* depending on the custodial parent's income — the Revised Fixed Percentage formula would be the simplest formula to implement; awards would be relatively easy to calculate initially and update over time.

In short, the Revised Fixed Percentages formula was preferred because its underlying principle is appealing, the resulting awards and associated standards of living of the two households were seen to be reasonable, and it would be by far the easiest formula to implement.

### **8.1.6 Adjusting the Formula for Low Income Situations**

When non-custodial parents have incomes of under \$20,000, application of the Revised Fixed Percentage formula generates awards that are generally lower than current awards. This prompted the Family Law Committee to initiate a modification to the original formula to raise the awards paid by these low income non-custodial parents.

This modification presented certain practical and conceptual difficulties relating to 1) the validity of the income-award relationships in the current award database, 2) the need to change or compromise on certain underlying principles of the original formula and 3) uncertainty as to how such an adjusted guideline could be updated over time. Nevertheless, the modification was performed and consisted of increasing awards in all cases where the non-custodial parent had an income of less than \$20,000.

The low income adjusted formula generates awards that are substantially higher than those of the original Revised Fixed Percentage formula in the relevant range, but not as high as current levels of child support in the cases where both parents earn \$15,000 or less.

### 8.1.7 Changing the Tax Treatment of Child Support

Under the current deduction/inclusion system, child support is included as taxable income for the custodial parent and deducted from the taxable income of the non-custodial parent. As a result of the recent *Thibaudeau* case, both the original and adjusted Revised Fixed Percentage formulas were examined in order to assess the impact of a potential change in the taxation of child support.

Under a reversed, or no-deduction/no-inclusion/no-credit tax system, average base awards — that is, the amount actually going to custodial parents — were found to be *lower* than with the current tax treatment. This is because such a change in the tax system would result in a loss in the tax advantages that exist for the majority of families under the current system — tax advantages that the formula ensures are passed on to the custodial family. Furthermore, it is low income custodial households (i.e., those with incomes of \$15,000 or less) that benefit the most from the current tax system, and thus it is these low income custodial families that would suffer the greatest income drops from a tax reversal. Conversely, higher income custodial families would tend to gain: when the custodial parent has a high income relative to the non-custodial parent, awards increase under the reversed tax treatment. Furthermore, moving from the deduction/inclusion rule to a no-deduction/no-inclusion rule would generally result in more poverty among households, persons and children.

Similar results hold for the low income adjusted version of the formula: awards and standards of living would be generally lower with the elimination of the deduction/inclusion rule for the reasons cited above. Interestingly, when the custodial parent has a low income, net awards would actually be lower with the low income adjusted formula than under the original Revised Fixed Percentage formula with the current tax treatment.

## 8.2 Conclusions

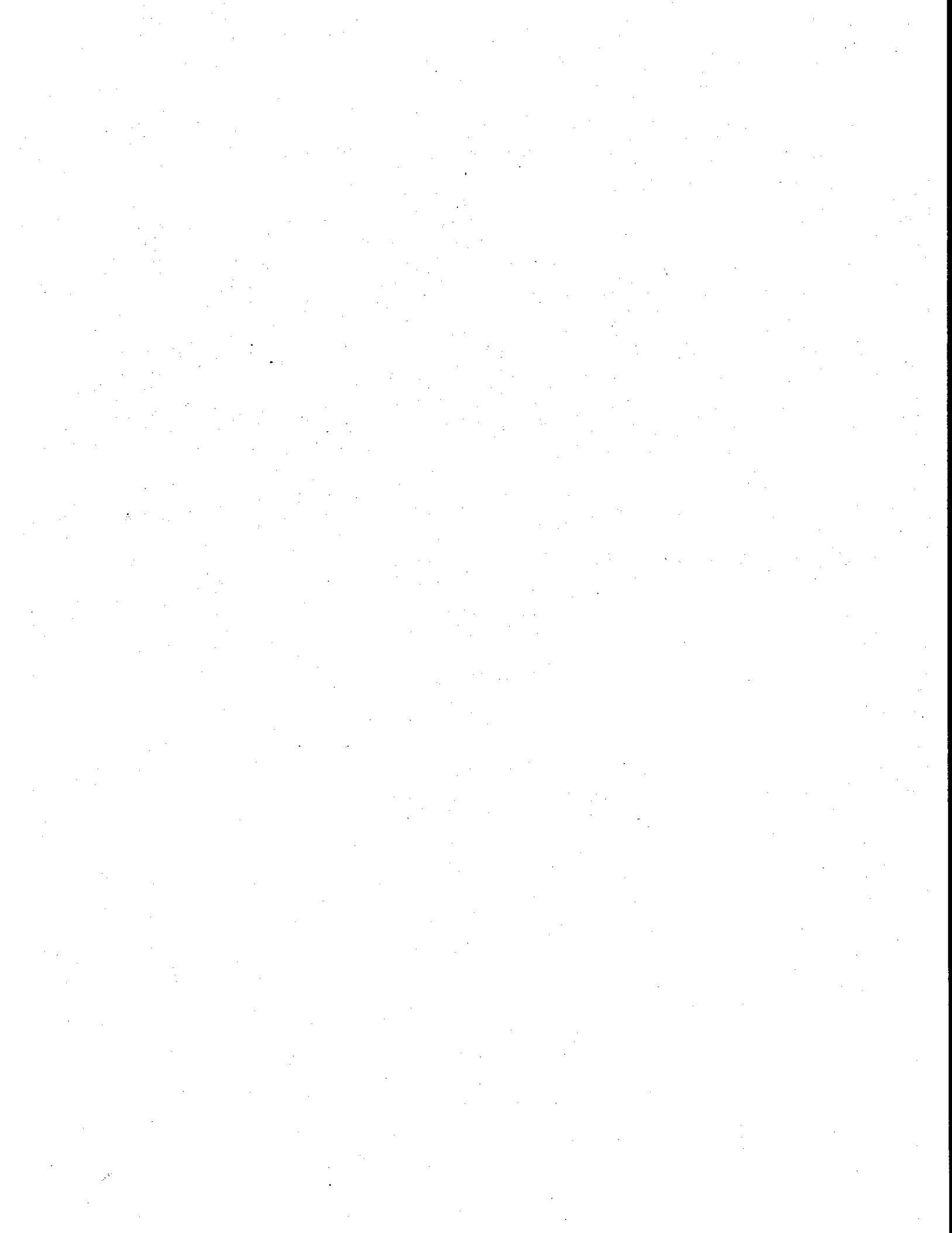
The development of a child support formula is an exercise in balancing the interests of all parties involved and searching for a solution that is not only fair and equitable, but that will also work well in practice. A formula that might look good on paper but has underlying assumptions that result in unfair awards, or which would be difficult to implement, could in fact exacerbate the problems relating to child support rather than provide assistance.

Indeed, an examination of the experiences of other jurisdictions that have implemented child support guidelines, such as various U.S. states, the United Kingdom and Australia, reveals that these have met with mixed results.

The objectives of a child support formula must, therefore, be reasonable. However, this does beg the question: Is it really possible to develop a formula that produces child support awards that are fair and reasonable for the non-custodial parent and, at the same time, provides an adequate standard of living for the child—one that is not dramatically different from that enjoyed prior to the separation or divorce?

In the context of this delicate balancing act, and given the terms of reference set by the Family Law Committee, the authors believe that of the formulas examined for this project, the Revised Fixed Percentage formula is the best option. This choice is based on the fact that its underlying principles are appealing, that it generates a reasonable set of awards, and that it would be the easiest to put into practice.

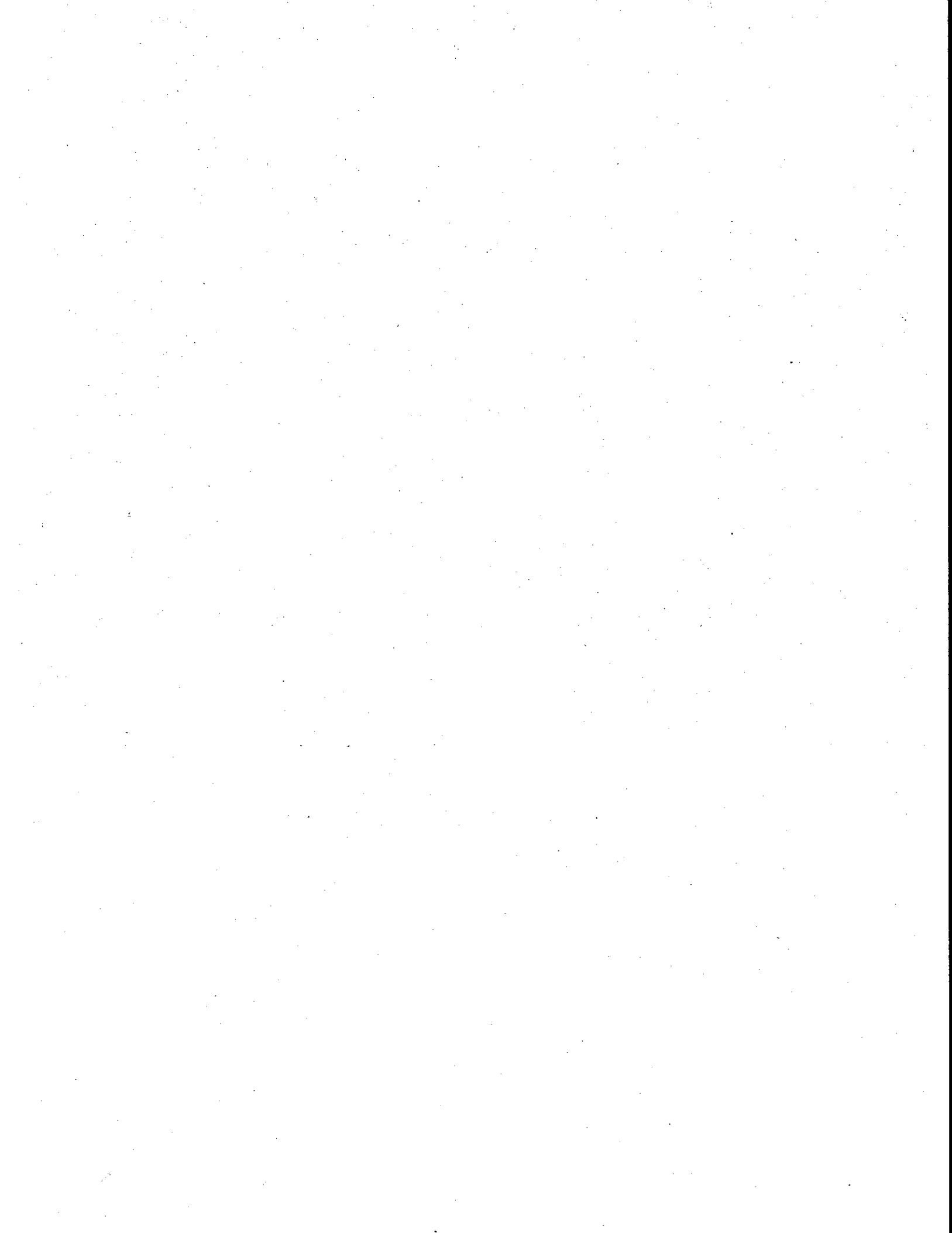
It must be recognized that a child support formula cannot resolve all the problems that families encounter relating to the determination of child support. However, the application of a formula will ameliorate some of the difficulties and will go some of the way toward making the process fairer and less adversarial.



# APPENDIX A

---

## Tax Calculations



## ***Federal Tax***

"Gross income" was assumed to be taxable income. (A discrepancy between the terminology of the tax code and the language most often used when discussing child support awards should be noted here. The term "gross income" when used by the Department of Justice Canada in the discussion of child support awards corresponds, for self-employed people, to the income referred to in the income tax code as "net income").

Gross income was assumed to be income earned from employment (not self-employment).

Total income was calculated as earned income plus family allowance and the child support award for the custodial parent, and earned income minus the child support award for the non-custodial parent.

Federal and provincial taxes were calculated as a function of taxable income. Federal surtaxes were calculated on a similar basis.

Unemployment Insurance and Canada/Quebec Pension Plan contributions were calculated on earned income.

The non-refundable federal tax credit was calculated as a function of the personal deduction(s) (including amounts for dependants) and the Unemployment Insurance and Canada/Quebec Pension Plan contributions.

The equivalent to married exemption was calculated for custodial families.

The child tax credit was calculated, as was the earned income supplement to the child tax credit and the GST credit.

## ***Provincial Tax***

### **Alberta**

Base Alberta tax

Alberta surtax

Alberta flat tax

Alberta selective tax adjustment



## **British Columbia**

Base British Columbia tax

British Columbia surtax (and reductions in surtax for dependants)

British Columbia renter's tax reduction (assuming single parents and single persons pay 30 percent of gross income in rent, and couples pay 25 percent of gross income in rent)

## **New Brunswick**

Base New Brunswick income tax

New Brunswick surtax

## **Ontario**

Base Ontario tax

Ontario surtax

Ontario tax reduction

Ontario sales tax credit

Ontario property/rental tax credit (assuming that the rent is 30 percent of gross income for single adults and single parents, and 25 percent of gross income for couples)

## **Quebec**

Federal tax abatement for Quebec

Base Quebec income tax (including non-refundable tax credits for personal deductions: self, children, spouse, living without spouse)

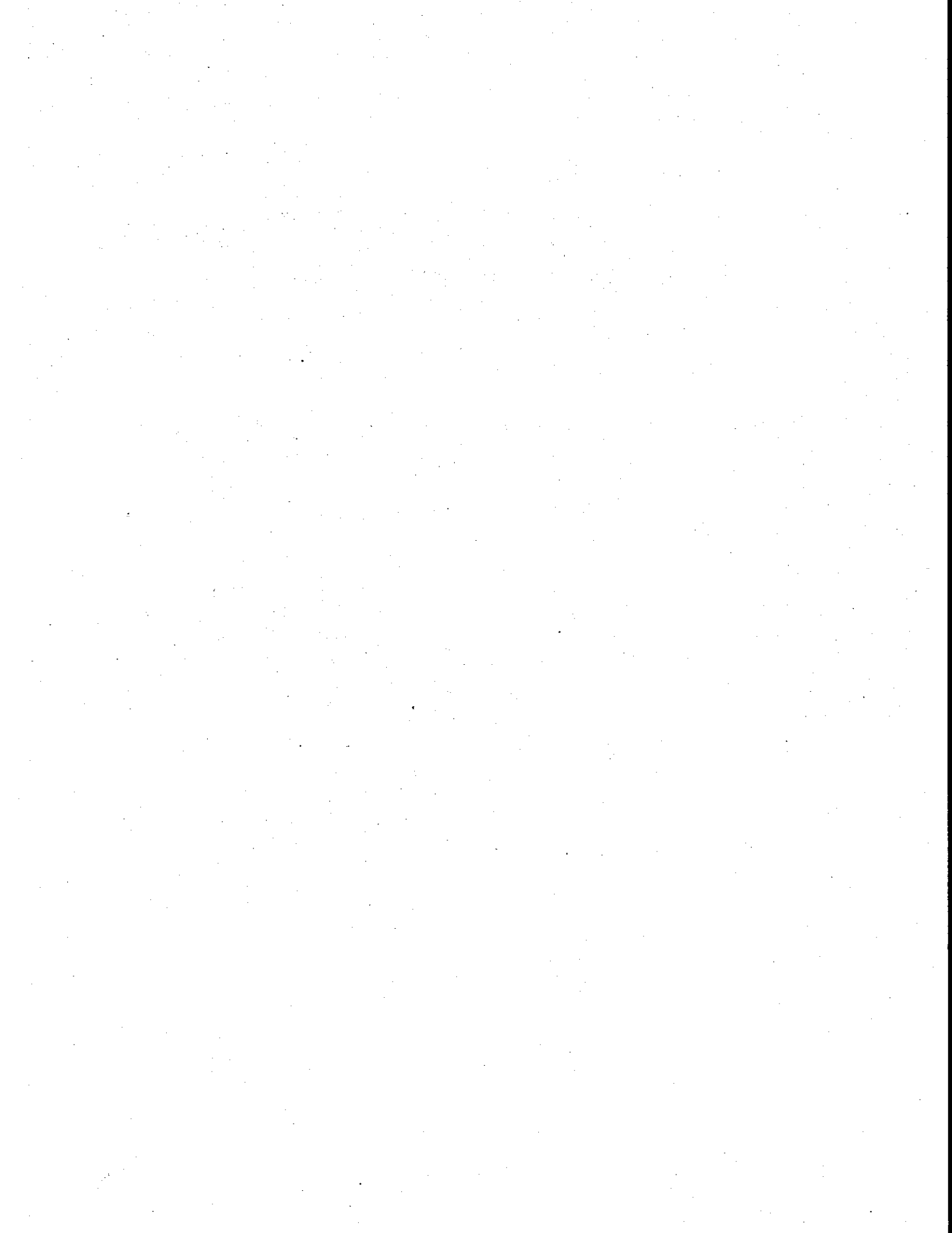
Income tax reduction for families

Quebec tax credit for provincial sales tax

## APPENDIX B

---

### **Calculations for the Income Shares with Reserve, Flat Percentage, Surplus Shares and Revised Fixed Percentage Formulas**



## Income Shares with Reserve Formula

*General Approach: Maintain the financial contribution of the non-custodial parent at the level it would be if the family were still together.*

### Step 1: Determine the scale to be used for expenditures on children

Expenditures on children are based on the costs within the family prior to the separation or divorce. These are determined using the 40/30 equivalence scales used by Statistics Canada and assigning the child the weight of the third person in the two-parent household.

The scale is as follows:

Single adults, 1.0

Single adult plus one other person in family, 1.4

Single adult plus two other persons in family, 1.7

Single adult plus three other persons in family, 2.0

### Step 2: Determine pre-divorce/separation gross income requirements for the child

Assume a two-parent family with one child, in which the income of the non-custodial parent is \$50,000 and the income of the custodial parent is \$30,000. In this case, the total family income is \$80,000.

Using the expenditure scales outlined above, the gross income requirements for the child are calculated using the child's weight and total family income. The child's weight is determined by subtracting the scale for a two-person household from the scale for a three-person household (i.e.,  $1.7 - 1.4 = 0.3$ ). The portion of income needed for the child is the weight for the child (0.3) divided by the weight for a three-person household (1.7). Therefore:

$$\$80,000 \times \frac{0.3}{1.7} = \$14,117.64$$

### Step 3: Translate gross income requirements into net expenditures

Given the current tax system in Canada, it is necessary to translate the gross income requirements into net expenditures. This is done using conversion factors based on data contained in the Statistics Canada FAMEX (Family Expenditure Survey) database. In this case, the gross expenditures of \$14,118 translate into net expenditures of \$6,494.<sup>1</sup>

### Step 4: Calculate the non-custodial parent's contribution using an Income Shares approach

The non-custodial parent's share of the award is calculated in proportion to his or her income as follows:

Non-custodial parent's share =

$$\begin{aligned} & \frac{\text{Income of non-custodial parent}}{\text{Income of non-custodial parent} + \text{income of custodial parent}} \times \text{net expenditures} \\ & = \frac{\$50,000}{\$30,000 + \$50,000} \times \$6,494 \\ & = \$3,893.12 \end{aligned}$$

### Step 5: Determine the tax consequences

If the award is grossed up to reflect the tax consequences of the award to the custodial parent, the base award increases by \$3,825, and the final award is therefore \$7,718. If, on the other hand, the award is increased to reflect the non-custodial parent's tax deduction, the passed-on benefit is \$3,338, resulting in a final award of \$7,231.

---

<sup>1</sup>This example used the conversion factor of 0.46 for family incomes over \$60,000. See Chapter 4, footnote 28 for more information about gross-income-to-expenditures conversion factors.

## **Step 6: Apply the basic personal amount**

The basic personal amount or self-support reserve is based on the principle that parents with incomes of \$6,744 or less should not be required to pay child support, since this is the amount deemed to be the minimum income required for a single person to support him- or herself. Once the award and tax consequences are calculated, the total amount is deducted from the gross income of the non-custodial parent to determine the remaining income left to that parent. If the income remaining is below \$6,744, the non-custodial parent is not required to pay an award. Any income remaining above the minimum of \$6,744 is considered to be available for child support; however, the amount is subject to a 60 percent marginal tax rate.

In this scenario, the non-custodial parent is left with much more than the basic personal amount of \$6,744 and therefore will have income available for child support.

## Flat Percentage Formula

*General Approach: Apply a flat rate to the non-custodial parent's income.*

### BASIC DETERMINATION OF THE FLAT PERCENTAGE:

In order to determine the percentages that would be used in a flat percentage formula, it is first necessary to complete a series of calculations using simulations of families of many different sizes and income levels. The following calculations are performed on all simulations:

#### **Step 1: Determine scale to be used for expenditures on children**

In this formula, estimated child costs are based on the costs within the family prior to the separation or divorce. These are determined using the 40/30 equivalence scale and assigning the child the weight of the third person in the two-parent household.

The scale is as follows:

Single adult, 1.0

Single adult plus one other person in family, 1.4

Single adult plus two other persons in family, 1.7

Single adult plus three other persons in family, 2.0

#### **Step 2: Determine pre-divorce/separation gross income requirements for the child**

Again, as an example, assume a two-parent family with one child, in which the income of the non-custodial parent is \$50,000 and the income of the custodial parent is \$30,000. In this case, the total family income is \$80,000.

Using the expenditure scales outlined above, the gross income requirements for the child are calculated using the child's weight and total family income. The child's weight is determined by subtracting the scale for a two-person household from the scale for a three-person household (i.e.,  $1.7 - 1.4 = 0.3$ ). The portion of income needed for the child is the weight of the child (0.3) divided by the weight for a three-person household (1.7). Therefore, for this simulated family, the following calculation is performed:

$$\$80,000 \times \frac{0.3}{1.7} = \$14,117.64$$

### **Step 3: Translate gross income requirements into net expenditures**

Given the current tax system in Canada, it is necessary to translate the gross income requirements into net expenditures. Again, this is done for each simulation using conversion factors based on data contained in the Statistics Canada FAMEX database.<sup>2</sup>

### **Step 4: Calculate the non-custodial parent's contribution using an Income Shares approach**

The non-custodial parent's share of the award is calculated in proportion to his or her income as follows:

Non-custodial parent's share =

$$\frac{\text{Income of non-custodial parent}}{\text{Income of non-custodial parent} + \text{income of custodial parent}} \times \text{net expenditures}$$

### **Step 5: Express the non-custodial parent's contribution as a percentage of gross income**

The non-custodial parent's share of the award is divided by his or her gross income and the result is expressed as a percentage.

### **Step 6: Determine a flat percentage of non-custodial parent's gross income by family size**

A flat percentage is determined by repeating steps one to five for all combinations of income levels of the non-custodial and custodial parents within each family size. The average of all these simulated percentages becomes the flat percentage of non-custodial gross income within each family size. These average percentages per family size are:

- For one child, 8.53 percent of gross income
- For two children, 14.20 percent of gross income
- For three children, 18.47 percent of gross income
- For four children, 21.86 percent of gross income

---

<sup>2</sup>See Chapter 4, footnote 28, for more information about gross-income-to-expenditures conversion factors.



### **Step 7: Determine the award**

In the specific scenario outlined in Step 2, the non-custodial parent would be required to pay a base award of 8.5 percent (flat percentage for one child) times \$50,000 (non-custodial income) or \$4,250.

### **Step 8: Determine the tax consequences**

If the award is grossed up to reflect the tax consequences of the award to the custodial parent, the base award increases by \$4,070 for a final award of \$8,320. If, on the other hand, the award is increased to reflect the non-custodial parent's tax deduction, the passed-on benefit results in a final award of \$7,245 (taxes are \$2,995).

## Surplus Shares Formula

**General Approach:** *Meet the basic needs of parents and child, then share any remaining income with the child.*

### Step 1: Establish the parents' basic personal amount

An amount of \$6,744, which represents the personal deduction for the 1992 tax year, has been selected for the basic personal amount. As well, this figure is close to the average social assistance available to single persons across Canada.

Again, assume a two-parent family with one child, in which the income of the non-custodial parent is \$50,000 and the income of custodial parent is \$30,000. In this case, the total family income is \$80,000. In this scenario, the calculations for the basic personal amounts are as follows:

Non-custodial parent:  $\$50,000 - \$6,744 = \$43,256$

Custodial parent:  $\$30,000 - \$6,744 = \$23,256$

### Step 2: Determine the scale to be used for expenditures on children

The 40/30 scale is used to calculate the amount necessary to meet the child's basic needs in a manner comparable to that used to establish the parents' personal amounts. For the example above, the calculations are 40 percent (the "40" in the 40/30 scale) of \$6,744 or \$2,698. Thus, the minimum amount for the child is \$2,698.

### Step 3: Gross up the child's basic minimum amount

Given the current tax system in Canada, it is necessary to gross up the amount allocated for the child's basic needs in order to accurately determine the non-custodial parent's remaining available income.<sup>3</sup>

In the above example, the gross-up on \$2,698 is \$2,800. Therefore, the grossed-up basic minimum amount for the child is \$5,498 ( $\$2,698 + 2,800$ ).

---

<sup>3</sup> For the purposes of this example, grossing up was used. The passing-on-the-benefit method could also be used.

**Step 4: Split the child's grossed-up basic minimum amount between the parents in proportion to their incomes after deduction of the basic personal amount and taxes**

For the above example, the calculations are as follows:

Disposable income of non-custodial parent

$$\begin{aligned} &= \text{Gross income} - \text{basic personal amount} - \text{personal federal \& provincial taxes} \\ &= \$50,000 - \$6,744 - 16,006 \\ &= \$27,250 \end{aligned}$$

Disposable income of custodial parent

$$\begin{aligned} &= \text{Gross income} - \text{basic personal amount} - \text{personal federal \& provincial taxes} \\ &= \$30,000 - \$6,744 - \$5,220 \\ &= \$18,036 \end{aligned}$$

The contribution of the non-custodial parent toward the grossed-up basic minimum amount for the child is calculated as follows:

$$\begin{aligned} &= \frac{\text{Disposable income of non-custodial parent}}{\text{Disposable income of non-custodial parent} + \text{Disposable income of custodial parent}} \times \text{grossed-up basic needs of child} \\ &= \frac{\$27,250}{\$27,250 + 18,036} \times \$5,498 \\ &= \$3,308 \end{aligned}$$

**Step 5: Split the remaining disposable income of the non-custodial parent with the child**

The remaining disposable income of the non-custodial parent (i.e., gross income minus the parental basic personal amount, minus taxes, and minus share of the child's basic minimum amount) is split with the child at a flat rate that corresponds to the child's share in the total expenditures of the two family units, i.e., after divorce/separation.

Using the 40/30 equivalence scale:

Single adult, 1.0

Single adult plus one other person in family, 1.4

Single adult plus two other persons in family, 1.7

Single adult plus three other persons in family, 2.0

the child's share is calculated as follows:

$$\frac{(1.4 - 1.0)}{(1.0 + 1.4)} = \frac{0.4}{2.4} = 0.1667$$

The remaining disposable income of the non-custodial parent is:

{(Gross income less grossed-up basic minimum amount for the child) times 0.46 (conversion to net income)} less adult basic personal amount

$$= \{(\$50,000 - \$3,308) \times 0.46\} - 6,744$$

$$= \$14,734$$

In this scenario, the child's share of the non-custodial parent's remaining income is:

$$\frac{0.4}{2.4} = 1.667 \times \$14,734$$

$$= \$2,456$$

### **Step 6: Gross up the child's share**

The gross-up on the child's share of \$2,456 is \$2,590. Thus, the total grossed-up child's share is \$5,046.

### **Step 7: Calculate the final award amount**

The final award consists of the child's grossed-up basic minimum amount and the child's grossed-up share of the non-custodial parent's remaining income. In the scenario under consideration, the total award is calculated as follows:

Total base award = \$3,308 + \$5,046 = \$8,354

Of this award, \$4,081 is to compensate the custodial parent for her or his taxes.

If the tax impact of the award were calculated using the passing-on-the-benefit method rather than the grossing-up method, the total award would be \$7,023. (Basic minimum amount is \$2,767 {{1,623 base} plus 1,149 {passing on the benefit}}; the child's share is \$2,497; and the passed-on benefit is \$1,759)

## Revised Fixed Percentage Formula

*General Approach: Share the post-divorce costs of the child when non-custodial and custodial incomes are equal and use these amounts as the basis of a fixed percentage approach.*

### Step 1: Determine the scale to be used for expenditures on children

Expenditures on children are based on the costs within the single-parent family and determined using the 40/30 equivalence scale. With this formula, the child is given the weight of the first person in the single-parent household, while in the other formulas, the child is given the weight of the third person in the two-parent household.

The scale is as follows:

Single adult, 1.0

Single adult plus one other person in family, 1.4

Single adult plus two other persons in family, 1.7

Single adult plus three other persons in family, 2.0

### Step 2: Determine the award when incomes are equal

Assume a two-parent family with one child, in which the income of the non-custodial parent (A) is \$50,000 and the income of the custodial parent (B) is *also* \$50,000. The total family income is \$100,000.

The basic premise of the formula is that the income-to-needs ratios (INRs) of the two families should be the same because they both have the same income. Therefore, the INR of non-custodial parent (A) equals the INR of the custodial parent (B) plus the child.

The mathematical expression can be shown as follows:

$$\frac{\text{Disposable income of A}^4}{\text{Needs of A}} = \frac{\text{Disposable income of B}}{\text{Needs of B plus child}}$$

<sup>4</sup> Disposable income = gross income minus taxes.

Or it can be expressed as:

$$\frac{\text{Disposable income of A}}{\text{equivalence scale for one}} = \frac{\text{Disposable income of B}}{\text{equivalence scale for two}}$$

In the case of the hypothetical family described above, this translates to:

$$\frac{\$50,000 - \text{taxes} - \text{award}}{1.0} = \frac{\$50,000 - \text{taxes} + \text{award}}{1.4}$$

The amount of the contribution is the dollar value required to make these two households equal, that is the number of dollars A has to give to B to ensure that the INR of A is equal to the INR of B. In this example, the dollar value required to make the INRs equal is \$8,458.

### **Step 3: Apply the basic personal amount**

In order to integrate the awards with the basic principles of the social welfare system, the formula includes a basic personal amount of \$6,744. Thus, no award is payable if the non-custodial parent earns this amount or less. Any income above this basic personal amount is available for the determination of an award with the restriction that the effective marginal tax rate is no more than 70 percent.

In this case, because the non-custodial parent earns more than \$6,744,<sup>5</sup> he or she has income available for the determination of child support.

### **Step 4: Apply fixed percentage to all incomes**

As for any Fixed Percentage approach, the award is independent of the income of the custodial parent. Thus, the award calculated above applies to all non-custodial parents who are making \$50,000.

---

<sup>5</sup> If the non-custodial parent earns, for example, \$6,754 (\$10 more than the basic personal amount), the award would be limited to 70 percent of the \$10 or \$7.

## **Important Features of the Revised Fixed Percentage Formula**

- Taxes are included in the calculation. In Step 1, the income-to-needs ratios include the tax consequences.
- Expenditures on children are calculated based on costs in single-parent families.
- The income of the custodial parent is not required for the calculations.



*Comparison of Awards by Formula<sup>6</sup>*

*Case example: a one-child family in which the gross income of non-custodial parent is \$50,000 and the gross income of custodial parent is \$30,000.*

Award	Surplus Shares (\$)	Income Shares with Reserve (\$)	Flat % (\$)	Revised Fixed % (\$)
Base Award	4,273	3,907	4,250	N/A
Tax (gross-up)	4,081	3,825	4,070	N/A (equalized taxes)
Final Award	8,354	7,732	8,320	8,458
Base Award	4,120	3,322	4,250	N/A
Tax (passed-on benefit)	2,903	3,338	2,995	N/A
Final Award	7,023	6,660	7,245	8,458

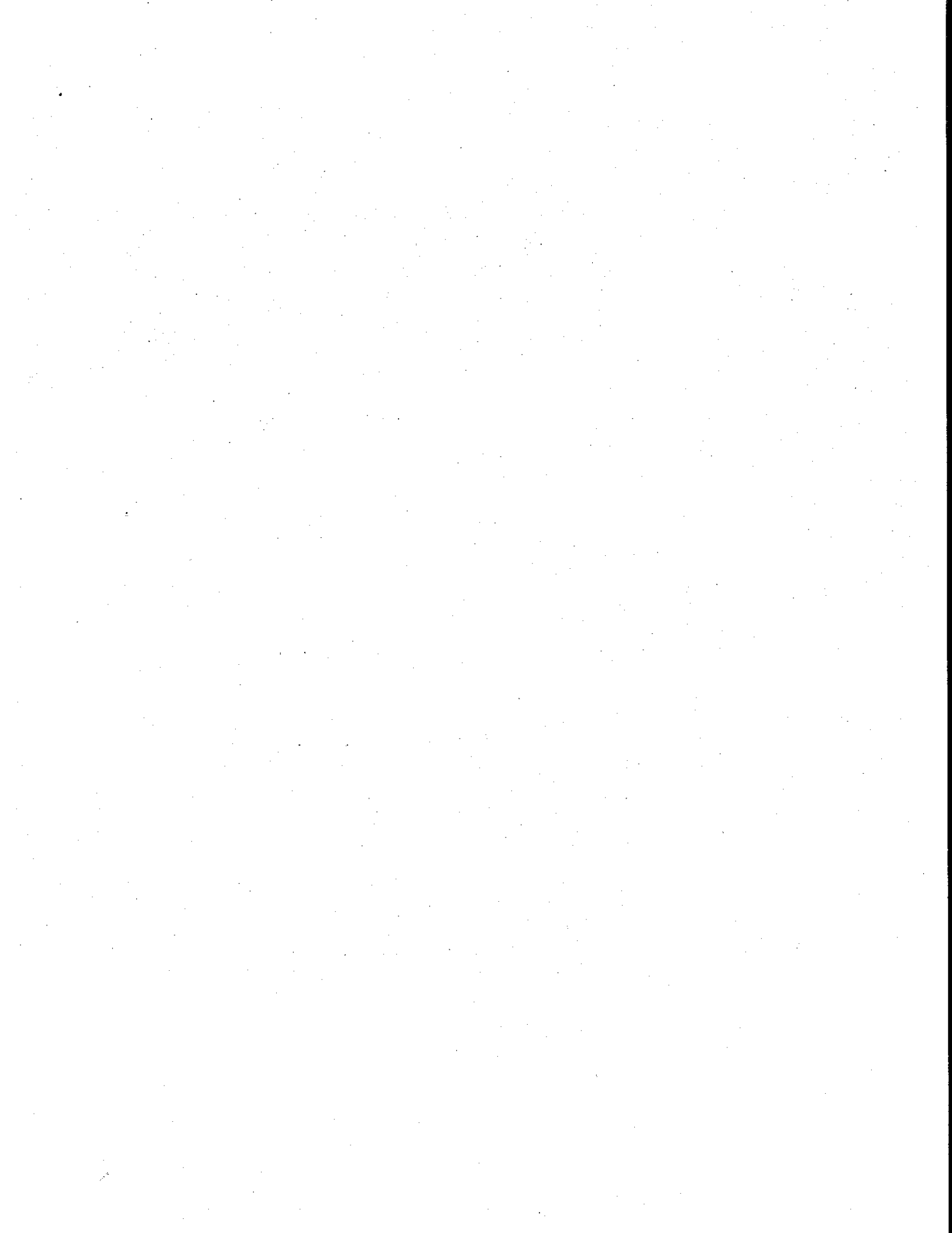
<sup>6</sup> The numbers in this table represent the computed values for each formula and will not always agree with those in earlier text. This is because of the tax treatment. If the formula is using the passing-on-the-benefit method, this method is used throughout the calculations, and likewise for grossing up. This will result in slightly different base award amounts as reflected in this table.

## APPENDIX C

---

### **Table of Child Support Award Amounts, Revised Fixed Percentage Formula with Current Tax Treatment (Deduction/Inclusion) for Ontario, 1, 2, & 3 Children**

**For the purposes of example, Ontario provincial taxes were used. Similar tables are available for the provinces of British Columbia, Alberta, Quebec and New Brunswick. Copies can be obtained by contacting the Research Section, Department of Justice Canada.**



**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: ONE  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	46.6 %	of income over	6745
7000	7999	the award is	119.19	plus	46.4 %	of income over	7000
8000	8999	the award is	582.69	plus	27.5 %	of income over	8000
9000	9999	the award is	857.50	plus	1.5 %	of income over	9000
10000	10999	the award is	872.50	plus	0.0 %	of income over	10000
11000	11999	the award is	872.50	plus	4.0 %	of income over	11000
12000	12999	the award is	912.50	plus	10.5 %	of income over	12000
13000	13999	the award is	1017.50	plus	10.0 %	of income over	13000
14000	14999	the award is	1117.50	plus	10.0 %	of income over	14000
15000	15999	the award is	1217.50	plus	10.0 %	of income over	15000
16000	16999	the award is	1317.50	plus	14.5 %	of income over	16000
17000	17999	the award is	1462.50	plus	29.0 %	of income over	17000
18000	18999	the award is	1752.50	plus	29.0 %	of income over	18000
19000	19999	the award is	2042.50	plus	18.5 %	of income over	19000
20000	20999	the award is	2227.50	plus	15.5 %	of income over	20000
21000	21999	the award is	2382.50	plus	16.5 %	of income over	21000
22000	22999	the award is	2547.50	plus	20.0 %	of income over	22000
23000	23999	the award is	2747.50	plus	22.5 %	of income over	23000
24000	24999	the award is	2972.50	plus	23.0 %	of income over	24000
25000	25999	the award is	3202.50	plus	25.5 %	of income over	25000
26000	26999	the award is	3457.50	plus	35.0 %	of income over	26000
27000	27999	the award is	3807.50	plus	34.5 %	of income over	27000
28000	28999	the award is	4152.50	plus	35.0 %	of income over	28000
29000	29999	the award is	4502.50	plus	29.0 %	of income over	29000
30000	30999	the award is	4792.50	plus	26.0 %	of income over	30000
31000	31999	the award is	5052.50	plus	26.0 %	of income over	31000
32000	32999	the award is	5312.50	plus	22.5 %	of income over	32000
33000	33999	the award is	5537.50	plus	22.0 %	of income over	33000
34000	34999	the award is	5757.50	plus	22.5 %	of income over	34000
35000	35999	the award is	5982.50	plus	19.0 %	of income over	35000
36000	36999	the award is	6172.50	plus	11.0 %	of income over	36000
37000	37999	the award is	6282.50	plus	17.0 %	of income over	37000
38000	38999	the award is	6452.50	plus	16.5 %	of income over	38000
39000	39999	the award is	6617.50	plus	16.5 %	of income over	39000
40000	40999	the award is	6782.50	plus	17.0 %	of income over	40000
41000	41999	the award is	6952.50	plus	16.5 %	of income over	41000
42000	42999	the award is	7117.50	plus	16.5 %	of income over	42000
43000	43999	the award is	7282.50	plus	17.0 %	of income over	43000
44000	44999	the award is	7452.50	plus	16.5 %	of income over	44000
45000	45999	the award is	7617.50	plus	16.5 %	of income over	45000
46000	46999	the award is	7782.50	plus	17.0 %	of income over	46000
47000	47999	the award is	7952.50	plus	16.5 %	of income over	47000
48000	48999	the award is	8117.50	plus	16.5 %	of income over	48000
49000	49999	the award is	8282.50	plus	17.5 %	of income over	49000
50000	50999	the award is	8457.50	plus	20.5 %	of income over	50000

Ontario -One Child, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
51000	51999	the award is	8662.50	plus	22.0 %	of income over	51000
52000	52999	the award is	8882.50	plus	21.5 %	of income over	52000
53000	53999	the award is	9097.50	plus	22.0 %	of income over	53000
54000	54999	the award is	9317.50	plus	21.5 %	of income over	54000
55000	55999	the award is	9532.50	plus	22.0 %	of income over	55000
56000	56999	the award is	9752.50	plus	22.5 %	of income over	56000
57000	57999	the award is	9977.50	plus	23.5 %	of income over	57000
58000	58999	the award is	10212.50	plus	23.0 %	of income over	58000
59000	59999	the award is	10442.50	plus	23.0 %	of income over	59000
60000	60999	the award is	10672.50	plus	23.0 %	of income over	60000
61000	61999	the award is	10902.50	plus	23.0 %	of income over	61000
62000	62999	the award is	11132.50	plus	23.0 %	of income over	62000
63000	63999	the award is	11362.50	plus	23.0 %	of income over	63000
64000	64999	the award is	11592.50	plus	23.5 %	of income over	64000
65000	65999	the award is	11827.50	plus	23.0 %	of income over	65000
66000	66999	the award is	12057.50	plus	22.5 %	of income over	66000
67000	67999	the award is	12282.50	plus	22.5 %	of income over	67000
68000	68999	the award is	12507.50	plus	22.0 %	of income over	68000
69000	69999	the award is	12727.50	plus	22.5 %	of income over	69000
70000	70999	the award is	12952.50	plus	22.0 %	of income over	70000
71000	71999	the award is	13172.50	plus	22.5 %	of income over	71000
72000	72999	the award is	13397.50	plus	21.5 %	of income over	72000
73000	73999	the award is	13612.50	plus	19.0 %	of income over	73000
74000	74999	the award is	13802.50	plus	19.0 %	of income over	74000
75000	75999	the award is	13992.50	plus	19.0 %	of income over	75000
76000	76999	the award is	14182.50	plus	19.0 %	of income over	76000
77000	77999	the award is	14372.50	plus	19.0 %	of income over	77000
78000	78999	the award is	14562.50	plus	17.5 %	of income over	78000
79000	79999	the award is	14737.50	plus	18.0 %	of income over	79000
80000	80999	the award is	14917.50	plus	17.5 %	of income over	80000
81000	81999	the award is	15092.50	plus	18.0 %	of income over	81000
82000	82999	the award is	15272.50	plus	17.5 %	of income over	82000
83000	83999	the award is	15447.50	plus	18.0 %	of income over	83000
84000	84999	the award is	15627.50	plus	17.5 %	of income over	84000
85000	85999	the award is	15802.50	plus	18.0 %	of income over	85000
86000	86999	the award is	15982.50	plus	17.5 %	of income over	86000
87000	87999	the award is	16157.50	plus	17.5 %	of income over	87000
88000	88999	the award is	16332.50	plus	18.0 %	of income over	88000
89000	89999	the award is	16512.50	plus	17.5 %	of income over	89000
90000	90999	the award is	16687.50	plus	18.0 %	of income over	90000
91000	91999	the award is	16867.50	plus	17.5 %	of income over	91000
92000	92999	the award is	17042.50	plus	18.0 %	of income over	92000
93000	93999	the award is	17222.50	plus	17.5 %	of income over	93000
94000	94999	the award is	17397.50	plus	18.0 %	of income over	94000
95000	95999	the award is	17577.50	plus	17.5 %	of income over	95000
96000	96999	the award is	17752.50	plus	17.5 %	of income over	96000
97000	97999	the award is	17927.50	plus	18.0 %	of income over	97000
98000	98999	the award is	18107.50	plus	17.5 %	of income over	98000
99000	99999	the award is	18282.50	plus	18.0 %	of income over	99000

Ontario -One Child, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award				
from	to					
100000	101000	the award is	18462.50	plus	17.5 %	of income over 100000
101000	102000	the award is	18637.50	plus	18 %	of income over 101000
102000	103000	the award is	18817.50	plus	17 %	of income over 102000
103000	104000	the award is	18987.50	plus	16.5 %	of income over 103000
104000	105000	the award is	19152.50	plus	16.5 %	of income over 104000
105000	106000	the award is	19317.50	plus	17 %	of income over 105000
106000	107000	the award is	19487.50	plus	16.5 %	of income over 106000
107000	108000	the award is	19652.50	plus	16.5 %	of income over 107000
108000	109000	the award is	19817.50	plus	17 %	of income over 108000
109000	110000	the award is	19987.50	plus	16.5 %	of income over 109000
110000	111000	the award is	20152.50	plus	16.5 %	of income over 110000
111000	112000	the award is	20317.50	plus	17 %	of income over 111000
112000	113000	the award is	20487.50	plus	16.5 %	of income over 112000
113000	114000	the award is	20652.50	plus	16.5 %	of income over 113000
114000	115000	the award is	20817.50	plus	17 %	of income over 114000
115000	116000	the award is	20987.50	plus	16.5 %	of income over 115000
116000	117000	the award is	21152.50	plus	16.5 %	of income over 116000
117000	118000	the award is	21317.50	plus	17 %	of income over 117000
118000	119000	the award is	21487.50	plus	16.5 %	of income over 118000
119000	120000	the award is	21652.50	plus	16.5 %	of income over 119000
120000	121000	the award is	21817.50	plus	17 %	of income over 120000
121000	122000	the award is	21987.50	plus	16.5 %	of income over 121000
122000	123000	the award is	22152.50	plus	16.5 %	of income over 122000
123000	124000	the award is	22317.50	plus	17 %	of income over 123000
124000	125000	the award is	22487.50	plus	16.5 %	of income over 124000
125000	126000	the award is	22652.50	plus	16.5 %	of income over 125000
126000	127000	the award is	22817.50	plus	17 %	of income over 126000
127000	128000	the award is	22987.50	plus	16.5 %	of income over 127000
128000	129000	the award is	23152.50	plus	16.5 %	of income over 128000
129000	130000	the award is	23317.50	plus	17 %	of income over 129000
130000	131000	the award is	23487.50	plus	16.5 %	of income over 130000
131000	132000	the award is	23652.50	plus	16.5 %	of income over 131000
132000	133000	the award is	23817.50	plus	17 %	of income over 132000
133000	134000	the award is	23987.50	plus	16.5 %	of income over 133000
134000	135000	the award is	24152.50	plus	16.5 %	of income over 134000
135000	136000	the award is	24317.50	plus	17 %	of income over 135000
136000	137000	the award is	24487.50	plus	16.5 %	of income over 136000
137000	138000	the award is	24652.50	plus	16.5 %	of income over 137000
138000	139000	the award is	24817.50	plus	17 %	of income over 138000
139000	140000	the award is	24987.50	plus	16.5 %	of income over 139000
140000	141000	the award is	25152.50	plus	16.5 %	of income over 140000
141000	142000	the award is	25317.50	plus	17 %	of income over 141000
142000	143000	the award is	25487.50	plus	16.5 %	of income over 142000
143000	144000	the award is	25652.50	plus	16.5 %	of income over 143000
144000	145000	the award is	25817.50	plus	17 %	of income over 144000
145000	146000	the award is	25987.50	plus	16.5 %	of income over 145000
146000	147000	the award is	26152.50	plus	16.5 %	of income over 146000
147000	148000	the award is	26317.50	plus	17 %	of income over 147000
148000	149000	the award is	26487.50	plus	16.5 %	of income over 148000
149000	149999	the award is	26652.50	plus	16.5 %	of income over 149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: ONE  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment				
from	to					
0	561	<i>the award is</i>	0.00			
562	582	<i>the award is</i>	0.00	<i>plus</i>	46.6 %	<i>of income over</i> 562
583	666	<i>the award is</i>	9.93	<i>plus</i>	46.4 %	<i>of income over</i> 583
667	749	<i>the award is</i>	48.56	<i>plus</i>	27.5 %	<i>of income over</i> 667
750	832	<i>the award is</i>	71.46	<i>plus</i>	1.5 %	<i>of income over</i> 750
833	916	<i>the award is</i>	72.71	<i>plus</i>	0.0 %	<i>of income over</i> 833
917	999	<i>the award is</i>	72.71	<i>plus</i>	4.0 %	<i>of income over</i> 917
1000	1082	<i>the award is</i>	76.04	<i>plus</i>	10.5 %	<i>of income over</i> 1000
1083	1166	<i>the award is</i>	84.79	<i>plus</i>	10.0 %	<i>of income over</i> 1083
1167	1249	<i>the award is</i>	93.13	<i>plus</i>	10.0 %	<i>of income over</i> 1167
1250	1332	<i>the award is</i>	101.46	<i>plus</i>	10.0 %	<i>of income over</i> 1250
1333	1416	<i>the award is</i>	109.79	<i>plus</i>	14.5 %	<i>of income over</i> 1333
1417	1499	<i>the award is</i>	121.88	<i>plus</i>	29.0 %	<i>of income over</i> 1417
1500	1582	<i>the award is</i>	146.04	<i>plus</i>	29.0 %	<i>of income over</i> 1500
1583	1666	<i>the award is</i>	170.21	<i>plus</i>	18.5 %	<i>of income over</i> 1583
1667	1749	<i>the award is</i>	185.63	<i>plus</i>	15.5 %	<i>of income over</i> 1667
1750	1832	<i>the award is</i>	198.54	<i>plus</i>	16.5 %	<i>of income over</i> 1750
1833	1916	<i>the award is</i>	212.29	<i>plus</i>	20.0 %	<i>of income over</i> 1833
1917	1999	<i>the award is</i>	228.96	<i>plus</i>	22.5 %	<i>of income over</i> 1917
2000	2082	<i>the award is</i>	247.71	<i>plus</i>	23.0 %	<i>of income over</i> 2000
2083	2166	<i>the award is</i>	266.88	<i>plus</i>	25.5 %	<i>of income over</i> 2083
2167	2249	<i>the award is</i>	288.13	<i>plus</i>	35.0 %	<i>of income over</i> 2167
2250	2332	<i>the award is</i>	317.29	<i>plus</i>	34.5 %	<i>of income over</i> 2250
2333	2416	<i>the award is</i>	346.04	<i>plus</i>	35.0 %	<i>of income over</i> 2333
2417	2499	<i>the award is</i>	375.21	<i>plus</i>	29.0 %	<i>of income over</i> 2417
2500	2582	<i>the award is</i>	399.38	<i>plus</i>	26.0 %	<i>of income over</i> 2500
2583	2666	<i>the award is</i>	421.04	<i>plus</i>	26.0 %	<i>of income over</i> 2583
2667	2749	<i>the award is</i>	442.71	<i>plus</i>	22.5 %	<i>of income over</i> 2667
2750	2832	<i>the award is</i>	461.46	<i>plus</i>	22.0 %	<i>of income over</i> 2750
2833	2916	<i>the award is</i>	479.79	<i>plus</i>	22.5 %	<i>of income over</i> 2833
2917	2999	<i>the award is</i>	498.54	<i>plus</i>	19.0 %	<i>of income over</i> 2917
3000	3082	<i>the award is</i>	514.38	<i>plus</i>	11.0 %	<i>of income over</i> 3000
3083	3166	<i>the award is</i>	523.54	<i>plus</i>	17.0 %	<i>of income over</i> 3083
3167	3249	<i>the award is</i>	537.71	<i>plus</i>	16.5 %	<i>of income over</i> 3167
3250	3332	<i>the award is</i>	551.46	<i>plus</i>	16.5 %	<i>of income over</i> 3250
3333	3416	<i>the award is</i>	565.21	<i>plus</i>	17.0 %	<i>of income over</i> 3333
3417	3499	<i>the award is</i>	579.38	<i>plus</i>	16.5 %	<i>of income over</i> 3417
3500	3582	<i>the award is</i>	593.13	<i>plus</i>	16.5 %	<i>of income over</i> 3500
3583	3666	<i>the award is</i>	606.88	<i>plus</i>	17.0 %	<i>of income over</i> 3583
3667	3749	<i>the award is</i>	621.04	<i>plus</i>	16.5 %	<i>of income over</i> 3667
3750	3832	<i>the award is</i>	634.79	<i>plus</i>	16.5 %	<i>of income over</i> 3750
3833	3916	<i>the award is</i>	648.54	<i>plus</i>	17.0 %	<i>of income over</i> 3833
3917	3999	<i>the award is</i>	662.71	<i>plus</i>	16.5 %	<i>of income over</i> 3917
4000	4082	<i>the award is</i>	676.46	<i>plus</i>	16.5 %	<i>of income over</i> 4000
4083	4166	<i>the award is</i>	690.21	<i>plus</i>	17.5 %	<i>of income over</i> 4083
4167	4249	<i>the award is</i>	704.79	<i>plus</i>	20.5 %	<i>of income over</i> 4167

**Ontario -One Child, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	721.88	plus	22.0 %	of income over	4250
4333	4416	the award is	740.21	plus	21.5 %	of income over	4333
4417	4499	the award is	758.13	plus	22.0 %	of income over	4417
4500	4582	the award is	776.46	plus	21.5 %	of income over	4500
4583	4666	the award is	794.38	plus	22.0 %	of income over	4583
4667	4749	the award is	812.71	plus	22.5 %	of income over	4667
4750	4832	the award is	831.46	plus	23.5 %	of income over	4750
4833	4916	the award is	851.04	plus	23.0 %	of income over	4833
4917	4999	the award is	870.21	plus	23.0 %	of income over	4917
5000	5082	the award is	889.38	plus	23.0 %	of income over	5000
5083	5166	the award is	908.54	plus	23.0 %	of income over	5083
5167	5249	the award is	927.71	plus	23.0 %	of income over	5167
5250	5332	the award is	946.88	plus	23.0 %	of income over	5250
5333	5416	the award is	966.04	plus	23.5 %	of income over	5333
5417	5499	the award is	985.63	plus	23.0 %	of income over	5417
5500	5582	the award is	1004.79	plus	22.5 %	of income over	5500
5583	5666	the award is	1023.54	plus	22.5 %	of income over	5583
5667	5749	the award is	1042.29	plus	22.0 %	of income over	5667
5750	5832	the award is	1060.63	plus	22.5 %	of income over	5750
5833	5916	the award is	1079.38	plus	22.0 %	of income over	5833
5917	5999	the award is	1097.71	plus	22.5 %	of income over	5917
6000	6082	the award is	1116.46	plus	21.5 %	of income over	6000
6083	6166	the award is	1134.38	plus	19.0 %	of income over	6083
6167	6249	the award is	1150.21	plus	19.0 %	of income over	6167
6250	6332	the award is	1166.04	plus	19.0 %	of income over	6250
6333	6416	the award is	1181.88	plus	19.0 %	of income over	6333
6417	6499	the award is	1197.71	plus	19.0 %	of income over	6417
6500	6582	the award is	1213.54	plus	17.5 %	of income over	6500
6583	6666	the award is	1228.13	plus	18.0 %	of income over	6583
6667	6749	the award is	1243.13	plus	17.5 %	of income over	6667
6750	6832	the award is	1257.71	plus	18.0 %	of income over	6750
6833	6916	the award is	1272.71	plus	17.5 %	of income over	6833
6917	6999	the award is	1287.29	plus	18.0 %	of income over	6917
7000	7082	the award is	1302.29	plus	17.5 %	of income over	7000
7083	7166	the award is	1316.88	plus	18.0 %	of income over	7083
7167	7249	the award is	1331.88	plus	17.5 %	of income over	7167
7250	7332	the award is	1346.46	plus	17.5 %	of income over	7250
7333	7416	the award is	1361.04	plus	18.0 %	of income over	7333
7417	7499	the award is	1376.04	plus	17.5 %	of income over	7417
7500	7582	the award is	1390.63	plus	18.0 %	of income over	7500
7583	7666	the award is	1405.63	plus	17.5 %	of income over	7583
7667	7749	the award is	1420.21	plus	18.0 %	of income over	7667
7750	7832	the award is	1435.21	plus	17.5 %	of income over	7750
7833	7916	the award is	1449.79	plus	18.0 %	of income over	7833
7917	7999	the award is	1464.79	plus	17.5 %	of income over	7917
8000	8082	the award is	1479.38	plus	17.5 %	of income over	8000
8083	8166	the award is	1493.96	plus	18.0 %	of income over	8083
8167	8249	the award is	1508.96	plus	17.5 %	of income over	8167
8250	8333	the award is	1523.54	plus	18.0 %	of income over	8250



Ontario -One Child, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	1538.54	plus	17.5 %	of income over	8333
8417	8499	the award is	1553.13	plus	18.0 %	of income over	8417
8500	8582	the award is	1568.13	plus	17.0 %	of income over	8500
8583	8666	the award is	1582.29	plus	16.5 %	of income over	8583
8667	8749	the award is	1596.04	plus	16.5 %	of income over	8667
8750	8832	the award is	1609.79	plus	17.0 %	of income over	8750
8833	8916	the award is	1623.96	plus	16.5 %	of income over	8833
8917	8999	the award is	1637.71	plus	16.5 %	of income over	8917
9000	9082	the award is	1651.46	plus	17.0 %	of income over	9000
9083	9166	the award is	1665.63	plus	16.5 %	of income over	9083
9167	9249	the award is	1679.38	plus	16.5 %	of income over	9167
9250	9332	the award is	1693.13	plus	17.0 %	of income over	9250
9333	9416	the award is	1707.29	plus	16.5 %	of income over	9333
9417	9499	the award is	1721.04	plus	16.5 %	of income over	9417
9500	9582	the award is	1734.79	plus	17.0 %	of income over	9500
9583	9666	the award is	1748.96	plus	16.5 %	of income over	9583
9667	9749	the award is	1762.71	plus	16.5 %	of income over	9667
9750	9832	the award is	1776.46	plus	17.0 %	of income over	9750
9833	9916	the award is	1790.63	plus	16.5 %	of income over	9833
9917	9999	the award is	1804.38	plus	16.5 %	of income over	9917
10000	10082	the award is	1818.13	plus	17.0 %	of income over	10000
10083	10166	the award is	1832.29	plus	16.5 %	of income over	10083
10167	10249	the award is	1846.04	plus	16.5 %	of income over	10167
10250	10332	the award is	1859.79	plus	17.0 %	of income over	10250
10333	10416	the award is	1873.96	plus	16.5 %	of income over	10333
10417	10499	the award is	1887.71	plus	16.5 %	of income over	10417
10500	10582	the award is	1901.46	plus	17.0 %	of income over	10500
10583	10666	the award is	1915.63	plus	16.5 %	of income over	10583
10667	10749	the award is	1929.38	plus	16.5 %	of income over	10667
10750	10832	the award is	1943.13	plus	17.0 %	of income over	10750
10833	10916	the award is	1957.29	plus	16.5 %	of income over	10833
10917	10999	the award is	1971.04	plus	16.5 %	of income over	10917
11000	11082	the award is	1984.79	plus	17.0 %	of income over	11000
11083	11166	the award is	1998.96	plus	16.5 %	of income over	11083
11167	11249	the award is	2012.71	plus	16.5 %	of income over	11167
11250	11332	the award is	2026.46	plus	17.0 %	of income over	11250
11333	11416	the award is	2040.63	plus	16.5 %	of income over	11333
11417	11499	the award is	2054.38	plus	16.5 %	of income over	11417
11500	11582	the award is	2068.13	plus	17.0 %	of income over	11500
11583	11666	the award is	2082.29	plus	16.5 %	of income over	11583
11667	11749	the award is	2096.04	plus	16.5 %	of income over	11667
11750	11832	the award is	2109.79	plus	17.0 %	of income over	11750
11833	11916	the award is	2123.96	plus	16.5 %	of income over	11833
11917	11999	the award is	2137.71	plus	16.5 %	of income over	11917
12000	12082	the award is	2151.46	plus	17.0 %	of income over	12000
12083	12166	the award is	2165.63	plus	16.5 %	of income over	12083
12167	12249	the award is	2179.38	plus	16.5 %	of income over	12167
12250	12332	the award is	2193.13	plus	17.0 %	of income over	12250
12333	12416	the award is	2207.29	plus	16.5 %	of income over	12333
12417	12500	the award is	2221.04	plus	16.5 %	of income over	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	52.6 %	of income over	6745
7000	7999	the award is	134.70	plus	52.4 %	of income over	7000
8000	8999	the award is	658.60	plus	52.4 %	of income over	8000
9000	9999	the award is	1182.40	plus	36 %	of income over	9000
10000	10999	the award is	1542.50	plus	13 %	of income over	10000
11000	11999	the award is	1672.50	plus	13 %	of income over	11000
12000	12999	the award is	1802.50	plus	20.5 %	of income over	12000
13000	13999	the award is	2007.50	plus	19.5 %	of income over	13000
14000	14999	the award is	2202.50	plus	19 %	of income over	14000
15000	15999	the award is	2392.50	plus	19 %	of income over	15000
16000	16999	the award is	2582.50	plus	19 %	of income over	16000
17000	17999	the award is	2772.50	plus	19 %	of income over	17000
18000	18999	the award is	2962.50	plus	19 %	of income over	18000
19000	19999	the award is	3152.50	plus	34 %	of income over	19000
20000	20999	the award is	3492.50	plus	40 %	of income over	20000
21000	21999	the award is	3892.50	plus	45 %	of income over	21000
22000	22999	the award is	4342.50	plus	43 %	of income over	22000
23000	23999	the award is	4772.50	plus	34 %	of income over	23000
24000	24999	the award is	5112.50	plus	42.5 %	of income over	24000
25000	25999	the award is	5537.50	plus	42.5 %	of income over	25000
26000	26999	the award is	5962.50	plus	42 %	of income over	26000
27000	27999	the award is	6382.50	plus	42.5 %	of income over	27000
28000	28999	the award is	6807.50	plus	40.5 %	of income over	28000
29000	29999	the award is	7212.50	plus	38 %	of income over	29000
30000	30999	the award is	7592.50	plus	37 %	of income over	30000
31000	31999	the award is	7962.50	plus	37.5 %	of income over	31000
32000	32999	the award is	8337.50	plus	37.5 %	of income over	32000
33000	33999	the award is	8712.50	plus	37.5 %	of income over	33000
34000	34999	the award is	9087.50	plus	34.5 %	of income over	34000
35000	35999	the award is	9432.50	plus	35 %	of income over	35000
36000	36999	the award is	9782.50	plus	34.5 %	of income over	36000
37000	37999	the award is	10127.50	plus	36 %	of income over	37000
38000	38999	the award is	10487.50	plus	33.5 %	of income over	38000
39000	39999	the award is	10822.50	plus	31.5 %	of income over	39000
40000	40999	the award is	11137.50	plus	32 %	of income over	40000
41000	41999	the award is	11457.50	plus	21 %	of income over	41000
42000	42999	the award is	11667.50	plus	24 %	of income over	42000
43000	43999	the award is	11907.50	plus	26 %	of income over	43000
44000	44999	the award is	12167.50	plus	26 %	of income over	44000
45000	45999	the award is	12427.50	plus	28 %	of income over	45000
46000	46999	the award is	12707.50	plus	30.5 %	of income over	46000
47000	47999	the award is	13012.50	plus	31 %	of income over	47000
48000	48999	the award is	13322.50	plus	31 %	of income over	48000
49000	49999	the award is	13632.50	plus	30.5 %	of income over	49000
50000	50999	the award is	13937.50	plus	31 %	of income over	50000

Ontario -Two Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
51000	51999	the award is	14247.50	plus	31.5 %	of income over	51000
52000	52999	the award is	14562.50	plus	32 %	of income over	52000
53000	53999	the award is	14882.50	plus	32 %	of income over	53000
54000	54999	the award is	15202.50	plus	32 %	of income over	54000
55000	55999	the award is	15522.50	plus	32 %	of income over	55000
56000	56999	the award is	15842.50	plus	32 %	of income over	56000
57000	57999	the award is	16162.50	plus	32 %	of income over	57000
58000	58999	the award is	16482.50	plus	32 %	of income over	58000
59000	59999	the award is	16802.50	plus	32 %	of income over	59000
60000	60999	the award is	17122.50	plus	32 %	of income over	60000
61000	61999	the award is	17442.50	plus	32 %	of income over	61000
62000	62999	the award is	17762.50	plus	32 %	of income over	62000
63000	63999	the award is	18082.50	plus	32 %	of income over	63000
64000	64999	the award is	18402.50	plus	32 %	of income over	64000
65000	65999	the award is	18722.50	plus	32.5 %	of income over	65000
66000	66999	the award is	19047.50	plus	32 %	of income over	66000
67000	67999	the award is	19367.50	plus	33 %	of income over	67000
68000	68999	the award is	19697.50	plus	33 %	of income over	68000
69000	69999	the award is	20027.50	plus	33 %	of income over	69000
70000	70999	the award is	20357.50	plus	33 %	of income over	70000
71000	71999	the award is	20687.50	plus	33 %	of income over	71000
72000	72999	the award is	21017.50	plus	33 %	of income over	72000
73000	73999	the award is	21347.50	plus	33 %	of income over	73000
74000	74999	the award is	21677.50	plus	33 %	of income over	74000
75000	75999	the award is	22007.50	plus	33 %	of income over	75000
76000	76999	the award is	22337.50	plus	33 %	of income over	76000
77000	77999	the award is	22667.50	plus	32.5 %	of income over	77000
78000	78999	the award is	22992.50	plus	32.5 %	of income over	78000
79000	79999	the award is	23317.50	plus	32 %	of income over	79000
80000	80999	the award is	23637.50	plus	32.5 %	of income over	80000
81000	81999	the award is	23962.50	plus	32 %	of income over	81000
82000	82999	the award is	24282.50	plus	32.5 %	of income over	82000
83000	83999	the award is	24607.50	plus	32 %	of income over	83000
84000	84999	the award is	24927.50	plus	29 %	of income over	84000
85000	85999	the award is	25217.50	plus	28 %	of income over	85000
86000	86999	the award is	25497.50	plus	28 %	of income over	86000
87000	87999	the award is	25777.50	plus	28.5 %	of income over	87000
88000	88999	the award is	26062.50	plus	28 %	of income over	88000
89000	89999	the award is	26342.50	plus	28 %	of income over	89000
90000	90999	the award is	26622.50	plus	27 %	of income over	90000
91000	91999	the award is	26892.50	plus	27 %	of income over	91000
92000	92999	the award is	27162.50	plus	27 %	of income over	92000
93000	93999	the award is	27432.50	plus	27 %	of income over	93000
94000	94999	the award is	27702.50	plus	27 %	of income over	94000
95000	95999	the award is	27972.50	plus	27 %	of income over	95000
96000	96999	the award is	28242.50	plus	27 %	of income over	96000
97000	97999	the award is	28512.50	plus	26.5 %	of income over	97000
98000	98999	the award is	28777.50	plus	27 %	of income over	98000
99000	99999	the award is	29047.50	plus	27 %	of income over	99000

**Ontario -Two Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
10000	101000	the award is	29317.50	plus	27 %	of income over	100000
101000	102000	the award is	29587.50	plus	27 %	of income over	101000
102000	103000	the award is	29857.50	plus	27 %	of income over	102000
103000	104000	the award is	30127.50	plus	27 %	of income over	103000
104000	105000	the award is	30397.50	plus	27 %	of income over	104000
105000	106000	the award is	30667.50	plus	26.5 %	of income over	105000
106000	107000	the award is	30932.50	plus	27 %	of income over	106000
107000	108000	the award is	31202.50	plus	27 %	of income over	107000
108000	109000	the award is	31472.50	plus	27 %	of income over	108000
109000	110000	the award is	31742.50	plus	27 %	of income over	109000
110000	111000	the award is	32012.50	plus	27 %	of income over	110000
111000	112000	the award is	32282.50	plus	27 %	of income over	111000
112000	113000	the award is	32552.50	plus	27 %	of income over	112000
113000	114000	the award is	32822.50	plus	26.5 %	of income over	113000
114000	115000	the award is	33087.50	plus	27 %	of income over	114000
115000	116000	the award is	33357.50	plus	27 %	of income over	115000
116000	117000	the award is	33627.50	plus	27 %	of income over	116000
117000	118000	the award is	33897.50	plus	26.5 %	of income over	117000
118000	119000	the award is	34162.50	plus	26 %	of income over	118000
119000	120000	the award is	34422.50	plus	26 %	of income over	119000
120000	121000	the award is	34682.50	plus	25.5 %	of income over	120000
121000	122000	the award is	34937.50	plus	26 %	of income over	121000
122000	123000	the award is	35197.50	plus	26 %	of income over	122000
123000	124000	the award is	35457.50	plus	26 %	of income over	123000
124000	125000	the award is	35717.50	plus	26 %	of income over	124000
125000	126000	the award is	35977.50	plus	26 %	of income over	125000
126000	127000	the award is	36237.50	plus	26 %	of income over	126000
127000	128000	the award is	36497.50	plus	25.5 %	of income over	127000
128000	129000	the award is	36752.50	plus	26 %	of income over	128000
129000	130000	the award is	37012.50	plus	26 %	of income over	129000
130000	131000	the award is	37272.50	plus	26 %	of income over	130000
131000	132000	the award is	37532.50	plus	26 %	of income over	131000
132000	133000	the award is	37792.50	plus	26 %	of income over	132000
133000	134000	the award is	38052.50	plus	25.5 %	of income over	133000
134000	135000	the award is	38307.50	plus	26 %	of income over	134000
135000	136000	the award is	38567.50	plus	26 %	of income over	135000
136000	137000	the award is	38827.50	plus	26 %	of income over	136000
137000	138000	the award is	39087.50	plus	26 %	of income over	137000
138000	139000	the award is	39347.50	plus	26 %	of income over	138000
139000	140000	the award is	39607.50	plus	26 %	of income over	139000
140000	141000	the award is	39867.50	plus	25.5 %	of income over	140000
141000	142000	the award is	40122.50	plus	26 %	of income over	141000
142000	143000	the award is	40382.50	plus	26 %	of income over	142000
143000	144000	the award is	40642.50	plus	26 %	of income over	143000
144000	145000	the award is	40902.50	plus	26 %	of income over	144000
145000	146000	the award is	41162.50	plus	26 %	of income over	145000
146000	147000	the award is	41422.50	plus	26 %	of income over	146000
147000	148000	the award is	41682.50	plus	25.5 %	of income over	147000
148000	149000	the award is	41937.50	plus	26 %	of income over	148000
149000	149999	the award is	42197.50	plus	26 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment				
from	to					
0	561	the award is	0.00			
562	582	the award is	0.00	plus	52.6 %	of income over 562
583	666	the award is	11.23	plus	52.4 %	of income over 583
667	749	the award is	54.88	plus	52.4 %	of income over 667
750	832	the award is	98.53	plus	36.0 %	of income over 750
833	916	the award is	128.54	plus	13.0 %	of income over 833
917	999	the award is	139.38	plus	13.0 %	of income over 917
1000	1082	the award is	150.21	plus	20.5 %	of income over 1000
1083	1166	the award is	167.29	plus	19.5 %	of income over 1083
1167	1249	the award is	183.54	plus	19.0 %	of income over 1167
1250	1332	the award is	199.38	plus	19.0 %	of income over 1250
1333	1416	the award is	215.21	plus	19.0 %	of income over 1333
1417	1499	the award is	231.04	plus	19.0 %	of income over 1417
1500	1582	the award is	246.88	plus	19.0 %	of income over 1500
1583	1666	the award is	262.71	plus	34.0 %	of income over 1583
1667	1749	the award is	291.04	plus	40.0 %	of income over 1667
1750	1832	the award is	324.38	plus	45.0 %	of income over 1750
1833	1916	the award is	361.88	plus	43.0 %	of income over 1833
1917	1999	the award is	397.71	plus	34.0 %	of income over 1917
2000	2082	the award is	426.04	plus	42.5 %	of income over 2000
2083	2166	the award is	461.46	plus	42.5 %	of income over 2083
2167	2249	the award is	496.88	plus	42.0 %	of income over 2167
2250	2332	the award is	531.88	plus	42.5 %	of income over 2250
2333	2416	the award is	567.29	plus	40.5 %	of income over 2333
2417	2499	the award is	601.04	plus	38.0 %	of income over 2417
2500	2582	the award is	632.71	plus	37.0 %	of income over 2500
2583	2666	the award is	663.54	plus	37.5 %	of income over 2583
2667	2749	the award is	694.79	plus	37.5 %	of income over 2667
2750	2832	the award is	726.04	plus	37.5 %	of income over 2750
2833	2916	the award is	757.29	plus	34.5 %	of income over 2833
2917	2999	the award is	786.04	plus	35.0 %	of income over 2917
3000	3082	the award is	815.21	plus	34.5 %	of income over 3000
3083	3166	the award is	843.96	plus	36.0 %	of income over 3083
3167	3249	the award is	873.96	plus	33.5 %	of income over 3167
3250	3332	the award is	901.88	plus	31.5 %	of income over 3250
3333	3416	the award is	928.13	plus	32.0 %	of income over 3333
3417	3499	the award is	954.79	plus	21.0 %	of income over 3417
3500	3582	the award is	972.29	plus	24.0 %	of income over 3500
3583	3666	the award is	992.29	plus	26.0 %	of income over 3583
3667	3749	the award is	1013.96	plus	26.0 %	of income over 3667
3750	3832	the award is	1035.63	plus	28.0 %	of income over 3750
3833	3916	the award is	1058.96	plus	30.5 %	of income over 3833
3917	3999	the award is	1084.38	plus	31.0 %	of income over 3917
4000	4082	the award is	1110.21	plus	31.0 %	of income over 4000
4083	4166	the award is	1136.04	plus	30.5 %	of income over 4083
4167	4249	the award is	1161.46	plus	31.0 %	of income over 4167

Ontario -Two Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	1187.29	plus	31.5 %	of income over	4250
4333	4416	the award is	1213.54	plus	32.0 %	of income over	4333
4417	4499	the award is	1240.21	plus	32.0 %	of income over	4417
4500	4582	the award is	1266.88	plus	32.0 %	of income over	4500
4583	4666	the award is	1293.54	plus	32.0 %	of income over	4583
4667	4749	the award is	1320.21	plus	32.0 %	of income over	4667
4750	4832	the award is	1346.88	plus	32.0 %	of income over	4750
4833	4916	the award is	1373.54	plus	32.0 %	of income over	4833
4917	4999	the award is	1400.21	plus	32.0 %	of income over	4917
5000	5082	the award is	1426.88	plus	32.0 %	of income over	5000
5083	5166	the award is	1453.54	plus	32.0 %	of income over	5083
5167	5249	the award is	1480.21	plus	32.0 %	of income over	5167
5250	5332	the award is	1506.88	plus	32.0 %	of income over	5250
5333	5416	the award is	1533.54	plus	32.0 %	of income over	5333
5417	5499	the award is	1560.21	plus	32.5 %	of income over	5417
5500	5582	the award is	1587.29	plus	32.0 %	of income over	5500
5583	5666	the award is	1613.96	plus	33.0 %	of income over	5583
5667	5749	the award is	1641.46	plus	33.0 %	of income over	5667
5750	5832	the award is	1668.96	plus	33.0 %	of income over	5750
5833	5916	the award is	1696.46	plus	33.0 %	of income over	5833
5917	5999	the award is	1723.96	plus	33.0 %	of income over	5917
6000	6082	the award is	1751.46	plus	33.0 %	of income over	6000
6083	6166	the award is	1778.96	plus	33.0 %	of income over	6083
6167	6249	the award is	1806.46	plus	33.0 %	of income over	6167
6250	6332	the award is	1833.96	plus	33.0 %	of income over	6250
6333	6416	the award is	1861.46	plus	33.0 %	of income over	6333
6417	6499	the award is	1888.96	plus	32.5 %	of income over	6417
6500	6582	the award is	1916.04	plus	32.5 %	of income over	6500
6583	6666	the award is	1943.13	plus	32.0 %	of income over	6583
6667	6749	the award is	1969.79	plus	32.5 %	of income over	6667
6750	6832	the award is	1996.88	plus	32.0 %	of income over	6750
6833	6916	the award is	2023.54	plus	32.5 %	of income over	6833
6917	6999	the award is	2050.63	plus	32.0 %	of income over	6917
7000	7082	the award is	2077.29	plus	29.0 %	of income over	7000
7083	7166	the award is	2101.46	plus	28.0 %	of income over	7083
7167	7249	the award is	2124.79	plus	28.0 %	of income over	7167
7250	7332	the award is	2148.13	plus	28.5 %	of income over	7250
7333	7416	the award is	2171.88	plus	28.0 %	of income over	7333
7417	7499	the award is	2195.21	plus	28.0 %	of income over	7417
7500	7582	the award is	2218.54	plus	27.0 %	of income over	7500
7583	7666	the award is	2241.04	plus	27.0 %	of income over	7583
7667	7749	the award is	2263.54	plus	27.0 %	of income over	7667
7750	7832	the award is	2286.04	plus	27.0 %	of income over	7750
7833	7916	the award is	2308.54	plus	27.0 %	of income over	7833
7917	7999	the award is	2331.04	plus	27.0 %	of income over	7917
8000	8082	the award is	2353.54	plus	27.0 %	of income over	8000
8083	8166	the award is	2376.04	plus	26.5 %	of income over	8083
8167	8249	the award is	2398.13	plus	27.0 %	of income over	8167
8250	8333	the award is	2420.63	plus	27.0 %	of income over	8250

Ontario -Two Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	2443.13	plus	27.0 %	of income over	8333
8417	8499	the award is	2465.63	plus	27.0 %	of income over	8417
8500	8582	the award is	2488.13	plus	27.0 %	of income over	8500
8583	8666	the award is	2510.63	plus	27.0 %	of income over	8583
8667	8749	the award is	2533.13	plus	27.0 %	of income over	8667
8750	8832	the award is	2555.63	plus	26.5 %	of income over	8750
8833	8916	the award is	2577.71	plus	27.0 %	of income over	8833
8917	8999	the award is	2600.21	plus	27.0 %	of income over	8917
9000	9082	the award is	2622.71	plus	27.0 %	of income over	9000
9083	9166	the award is	2645.21	plus	27.0 %	of income over	9083
9167	9249	the award is	2667.71	plus	27.0 %	of income over	9167
9250	9332	the award is	2690.21	plus	27.0 %	of income over	9250
9333	9416	the award is	2712.71	plus	27.0 %	of income over	9333
9417	9499	the award is	2735.21	plus	26.5 %	of income over	9417
9500	9582	the award is	2757.29	plus	27.0 %	of income over	9500
9583	9666	the award is	2779.79	plus	27.0 %	of income over	9583
9667	9749	the award is	2802.29	plus	27.0 %	of income over	9667
9750	9832	the award is	2824.79	plus	26.5 %	of income over	9750
9833	9916	the award is	2846.88	plus	26.0 %	of income over	9833
9917	9999	the award is	2868.54	plus	26.0 %	of income over	9917
10000	10082	the award is	2890.21	plus	25.5 %	of income over	10000
10083	10166	the award is	2911.46	plus	26.0 %	of income over	10083
10167	10249	the award is	2933.13	plus	26.0 %	of income over	10167
10250	10332	the award is	2954.79	plus	26.0 %	of income over	10250
10333	10416	the award is	2976.46	plus	26.0 %	of income over	10333
10417	10499	the award is	2998.13	plus	26.0 %	of income over	10417
10500	10582	the award is	3019.79	plus	26.0 %	of income over	10500
10583	10666	the award is	3041.46	plus	25.5 %	of income over	10583
10667	10749	the award is	3062.71	plus	26.0 %	of income over	10667
10750	10832	the award is	3084.38	plus	26.0 %	of income over	10750
10833	10916	the award is	3106.04	plus	26.0 %	of income over	10833
10917	10999	the award is	3127.71	plus	26.0 %	of income over	10917
11000	11082	the award is	3149.38	plus	26.0 %	of income over	11000
11083	11166	the award is	3171.04	plus	25.5 %	of income over	11083
11167	11249	the award is	3192.29	plus	26.0 %	of income over	11167
11250	11332	the award is	3213.96	plus	26.0 %	of income over	11250
11333	11416	the award is	3235.63	plus	26.0 %	of income over	11333
11417	11499	the award is	3257.29	plus	26.0 %	of income over	11417
11500	11582	the award is	3278.96	plus	26.0 %	of income over	11500
11583	11666	the award is	3300.63	plus	26.0 %	of income over	11583
11667	11749	the award is	3322.29	plus	25.5 %	of income over	11667
11750	11832	the award is	3343.54	plus	26.0 %	of income over	11750
11833	11916	the award is	3365.21	plus	26.0 %	of income over	11833
11917	11999	the award is	3386.88	plus	26.0 %	of income over	11917
12000	12082	the award is	3408.54	plus	26.0 %	of income over	12000
12083	12166	the award is	3430.21	plus	26.0 %	of income over	12083
12167	12249	the award is	3451.88	plus	26.0 %	of income over	12167
12250	12332	the award is	3473.54	plus	25.5 %	of income over	12250
12333	12416	the award is	3494.79	plus	26.0 %	of income over	12333
12417	12500	the award is	3516.46	plus	26.0 %	of income over	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: THREE  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Annual Gross Income		Annual Award			
from	to				
0	6744	the award is	0.00		
6745	6999	the award is	0.00	plus 58.7 %	of income over 6745
7000	7999	the award is	150.21	plus 58.4 %	of income over 7000
8000	8999	the award is	734.44	plus 58.4 %	of income over 8000
9000	9999	the award is	1318.67	plus 58.4 %	of income over 9000
10000	10999	the award is	1902.89	plus 47.5 %	of income over 10000
11000	11999	the award is	2377.50	plus 21.5 %	of income over 11000
12000	12999	the award is	2592.50	plus 20.5 %	of income over 12000
13000	13999	the award is	2797.50	plus 27.5 %	of income over 13000
14000	14999	the award is	3072.50	plus 26.5 %	of income over 14000
15000	15999	the award is	3337.50	plus 26.5 %	of income over 15000
16000	16999	the award is	3602.50	plus 26.0 %	of income over 16000
17000	17999	the award is	3862.50	plus 26.5 %	of income over 17000
18000	18999	the award is	4127.50	plus 26.0 %	of income over 18000
19000	19999	the award is	4387.50	plus 29.0 %	of income over 19000
20000	20999	the award is	4677.50	plus 32.5 %	of income over 20000
21000	21999	the award is	5002.50	plus 43.5 %	of income over 21000
22000	22999	the award is	5437.50	plus 52.6 %	of income over 22000
23000	23999	the award is	5963.27	plus 52.6 %	of income over 23000
24000	24999	the award is	6489.05	plus 52.6 %	of income over 24000
25000	25999	the award is	7014.82	plus 52.6 %	of income over 25000
26000	26999	the award is	7540.60	plus 52.6 %	of income over 26000
27000	27999	the award is	8066.37	plus 52.6 %	of income over 27000
28000	28999	the award is	8592.15	plus 52.6 %	of income over 28000
29000	29999	the award is	9117.92	plus 52.6 %	of income over 29000
30000	30999	the award is	9643.70	plus 52.6 %	of income over 30000
31000	31999	the award is	10169.47	plus 46.3 %	of income over 31000
32000	32999	the award is	10632.50	plus 44.0 %	of income over 32000
33000	33999	the award is	11072.50	plus 44.5 %	of income over 33000
34000	34999	the award is	11517.50	plus 44.5 %	of income over 34000
35000	35999	the award is	11962.50	plus 44.0 %	of income over 35000
36000	36999	the award is	12402.50	plus 44.5 %	of income over 36000
37000	37999	the award is	12847.50	plus 45.5 %	of income over 37000
38000	38999	the award is	13302.50	plus 43.0 %	of income over 38000
39000	39999	the award is	13732.50	plus 42.5 %	of income over 39000
40000	40999	the award is	14157.50	plus 42.5 %	of income over 40000
41000	41999	the award is	14582.50	plus 42.5 %	of income over 41000
42000	42999	the award is	15007.50	plus 45.0 %	of income over 42000
43000	43999	the award is	15457.50	plus 47.0 %	of income over 43000
44000	44999	the award is	15927.50	plus 45.5 %	of income over 44000
45000	45999	the award is	16382.50	plus 43.0 %	of income over 45000
46000	46999	the award is	16812.50	plus 40.5 %	of income over 46000
47000	47999	the award is	17217.50	plus 33.0 %	of income over 47000
48000	48999	the award is	17547.50	plus 37.5 %	of income over 48000
49000	49999	the award is	17922.50	plus 39.5 %	of income over 49000
50000	50999	the award is	18317.50	plus 39.0 %	of income over 50000



Ontario -Three Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
51000	51999	the award is	18707.50	plus	39.0 %	of income over	51000
52000	52999	the award is	19097.50	plus	39.0 %	of income over	52000
53000	53999	the award is	19487.50	plus	39.5 %	of income over	53000
54000	54999	the award is	19882.50	plus	39.0 %	of income over	54000
55000	55999	the award is	20272.50	plus	39.0 %	of income over	55000
56000	56999	the award is	20662.50	plus	39.0 %	of income over	56000
57000	57999	the award is	21052.50	plus	39.5 %	of income over	57000
58000	58999	the award is	21447.50	plus	39.0 %	of income over	58000
59000	59999	the award is	21837.50	plus	39.0 %	of income over	59000
60000	60999	the award is	22227.50	plus	39.0 %	of income over	60000
61000	61999	the award is	22617.50	plus	39.5 %	of income over	61000
62000	62999	the award is	23012.50	plus	39.5 %	of income over	62000
63000	63999	the award is	23407.50	plus	40.0 %	of income over	63000
64000	64999	the award is	23807.50	plus	40.0 %	of income over	64000
65000	65999	the award is	24207.50	plus	40.0 %	of income over	65000
66000	66999	the award is	24607.50	plus	40.0 %	of income over	66000
67000	67999	the award is	25007.50	plus	40.0 %	of income over	67000
68000	68999	the award is	25407.50	plus	40.0 %	of income over	68000
69000	69999	the award is	25807.50	plus	40.0 %	of income over	69000
70000	70999	the award is	26207.50	plus	40.0 %	of income over	70000
71000	71999	the award is	26607.50	plus	40.5 %	of income over	71000
72000	72999	the award is	27012.50	plus	40.0 %	of income over	72000
73000	73999	the award is	27412.50	plus	40.0 %	of income over	73000
74000	74999	the award is	27812.50	plus	40.0 %	of income over	74000
75000	75999	the award is	28212.50	plus	40.0 %	of income over	75000
76000	76999	the award is	28612.50	plus	40.0 %	of income over	76000
77000	77999	the award is	29012.50	plus	40.0 %	of income over	77000
78000	78999	the award is	29412.50	plus	40.0 %	of income over	78000
79000	79999	the award is	29812.50	plus	40.0 %	of income over	79000
80000	80999	the award is	30212.50	plus	40.0 %	of income over	80000
81000	81999	the award is	30612.50	plus	40.0 %	of income over	81000
82000	82999	the award is	31012.50	plus	40.0 %	of income over	82000
83000	83999	the award is	31412.50	plus	40.5 %	of income over	83000
84000	84999	the award is	31817.50	plus	40.0 %	of income over	84000
85000	85999	the award is	32217.50	plus	40.0 %	of income over	85000
86000	86999	the award is	32617.50	plus	40.0 %	of income over	86000
87000	87999	the award is	33017.50	plus	40.0 %	of income over	87000
88000	88999	the award is	33417.50	plus	39.0 %	of income over	88000
89000	89999	the award is	33807.50	plus	39.5 %	of income over	89000
90000	90999	the award is	34202.50	plus	39.5 %	of income over	90000
91000	91999	the award is	34597.50	plus	39.0 %	of income over	91000
92000	92999	the award is	34987.50	plus	39.5 %	of income over	92000
93000	93999	the award is	35382.50	plus	39.5 %	of income over	93000
94000	94999	the award is	35777.50	plus	39.0 %	of income over	94000
95000	95999	the award is	36167.50	plus	37.5 %	of income over	95000
96000	96999	the award is	36542.50	plus	35.5 %	of income over	96000
97000	97999	the award is	36897.50	plus	35.5 %	of income over	97000
98000	98999	the award is	37252.50	plus	35.5 %	of income over	98000
99000	99999	the award is	37607.50	plus	36.0 %	of income over	99000

Ontario -Three Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
10000	101000	the award is	37967.50	plus	35.5 %	of income over	100000
101000	102000	the award is	38322.50	plus	35 %	of income over	101000
102000	103000	the award is	38672.50	plus	34.5 %	of income over	102000
103000	104000	the award is	39017.50	plus	34.5 %	of income over	103000
104000	105000	the award is	39362.50	plus	34 %	of income over	104000
105000	106000	the award is	39702.50	plus	34.5 %	of income over	105000
106000	107000	the award is	40047.50	plus	34 %	of income over	106000
107000	108000	the award is	40387.50	plus	34.5 %	of income over	107000
108000	109000	the award is	40732.50	plus	34.5 %	of income over	108000
109000	110000	the award is	41077.50	plus	34 %	of income over	109000
110000	111000	the award is	41417.50	plus	34.5 %	of income over	110000
111000	112000	the award is	41762.50	plus	34 %	of income over	111000
112000	113000	the award is	42102.50	plus	34.5 %	of income over	112000
113000	114000	the award is	42447.50	plus	34 %	of income over	113000
114000	115000	the award is	42787.50	plus	34.5 %	of income over	114000
115000	116000	the award is	43132.50	plus	34.5 %	of income over	115000
116000	117000	the award is	43477.50	plus	34 %	of income over	116000
117000	118000	the award is	43817.50	plus	34.5 %	of income over	117000
118000	119000	the award is	44162.50	plus	34 %	of income over	118000
119000	120000	the award is	44502.50	plus	34.5 %	of income over	119000
120000	121000	the award is	44847.50	plus	34.5 %	of income over	120000
121000	122000	the award is	45192.50	plus	34 %	of income over	121000
122000	123000	the award is	45532.50	plus	34.5 %	of income over	122000
123000	124000	the award is	45877.50	plus	34 %	of income over	123000
124000	125000	the award is	46217.50	plus	34.5 %	of income over	124000
125000	126000	the award is	46562.50	plus	34.5 %	of income over	125000
126000	127000	the award is	46907.50	plus	34 %	of income over	126000
127000	128000	the award is	47247.50	plus	34.5 %	of income over	127000
128000	129000	the award is	47592.50	plus	34 %	of income over	128000
129000	130000	the award is	47932.50	plus	34.5 %	of income over	129000
130000	131000	the award is	48277.50	plus	34.5 %	of income over	130000
131000	132000	the award is	48622.50	plus	34 %	of income over	131000
132000	133000	the award is	48962.50	plus	34 %	of income over	132000
133000	134000	the award is	49302.50	plus	33.5 %	of income over	133000
134000	135000	the award is	49637.50	plus	33 %	of income over	134000
135000	136000	the award is	49967.50	plus	33.5 %	of income over	135000
136000	137000	the award is	50302.50	plus	33.5 %	of income over	136000
137000	138000	the award is	50637.50	plus	33 %	of income over	137000
138000	139000	the award is	50967.50	plus	33.5 %	of income over	138000
139000	140000	the award is	51302.50	plus	33.5 %	of income over	139000
140000	141000	the award is	51637.50	plus	33 %	of income over	140000
141000	142000	the award is	51967.50	plus	33.5 %	of income over	141000
142000	143000	the award is	52302.50	plus	33.5 %	of income over	142000
143000	144000	the award is	52637.50	plus	33 %	of income over	143000
144000	145000	the award is	52967.50	plus	33.5 %	of income over	144000
145000	146000	the award is	53302.50	plus	33.5 %	of income over	145000
146000	147000	the award is	53637.50	plus	33 %	of income over	146000
147000	148000	the award is	53967.50	plus	33.5 %	of income over	147000
148000	149000	the award is	54302.50	plus	33.5 %	of income over	148000
149000	149999	the award is	54637.50	plus	33 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: THREE  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment					
from	to						
0	561	<i>the award is</i>	0.00				
562	582	<i>the award is</i>	0.00	<i>plus</i>	58.7 %	<i>of income over</i>	562
583	666	<i>the award is</i>	12.52	<i>plus</i>	58.4 %	<i>of income over</i>	583
667	749	<i>the award is</i>	61.20	<i>plus</i>	58.4 %	<i>of income over</i>	667
750	832	<i>the award is</i>	109.89	<i>plus</i>	58.4 %	<i>of income over</i>	750
833	916	<i>the award is</i>	158.57	<i>plus</i>	47.5 %	<i>of income over</i>	833
917	999	<i>the award is</i>	198.13	<i>plus</i>	21.5 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	216.04	<i>plus</i>	20.5 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	233.13	<i>plus</i>	27.5 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	256.04	<i>plus</i>	26.5 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	278.13	<i>plus</i>	26.5 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	300.21	<i>plus</i>	26.0 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	321.88	<i>plus</i>	26.5 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	343.96	<i>plus</i>	26.0 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	365.63	<i>plus</i>	29.0 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	389.79	<i>plus</i>	32.5 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	416.88	<i>plus</i>	43.5 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	453.13	<i>plus</i>	52.6 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	496.94	<i>plus</i>	52.6 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	540.75	<i>plus</i>	52.6 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	584.57	<i>plus</i>	52.6 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	628.38	<i>plus</i>	52.6 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	672.20	<i>plus</i>	52.6 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	716.01	<i>plus</i>	52.6 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	759.83	<i>plus</i>	52.6 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	803.64	<i>plus</i>	52.6 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	847.46	<i>plus</i>	46.3 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	886.04	<i>plus</i>	44.0 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	922.71	<i>plus</i>	44.5 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	959.79	<i>plus</i>	44.5 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	996.88	<i>plus</i>	44.0 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	1033.54	<i>plus</i>	44.5 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	1070.63	<i>plus</i>	45.5 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	1108.54	<i>plus</i>	43.0 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	1144.38	<i>plus</i>	42.5 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	1179.79	<i>plus</i>	42.5 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	1215.21	<i>plus</i>	42.5 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	1250.63	<i>plus</i>	45.0 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	1288.13	<i>plus</i>	47.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	1327.29	<i>plus</i>	45.5 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	1365.21	<i>plus</i>	43.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	1401.04	<i>plus</i>	40.5 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	1434.79	<i>plus</i>	33.0 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	1462.29	<i>plus</i>	37.5 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	1493.54	<i>plus</i>	39.5 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	1526.46	<i>plus</i>	39.0 %	<i>of income over</i>	4167

Ontario -Three Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	1558.96	plus	39.0 %	of income over	4250
4333	4416	the award is	1591.46	plus	39.0 %	of income over	4333
4417	4499	the award is	1623.96	plus	39.5 %	of income over	4417
4500	4582	the award is	1656.88	plus	39.0 %	of income over	4500
4583	4666	the award is	1689.38	plus	39.0 %	of income over	4583
4667	4749	the award is	1721.88	plus	39.0 %	of income over	4667
4750	4832	the award is	1754.38	plus	39.5 %	of income over	4750
4833	4916	the award is	1787.29	plus	39.0 %	of income over	4833
4917	4999	the award is	1819.79	plus	39.0 %	of income over	4917
5000	5082	the award is	1852.29	plus	39.0 %	of income over	5000
5083	5166	the award is	1884.79	plus	39.5 %	of income over	5083
5167	5249	the award is	1917.71	plus	39.5 %	of income over	5167
5250	5332	the award is	1950.63	plus	40.0 %	of income over	5250
5333	5416	the award is	1983.96	plus	40.0 %	of income over	5333
5417	5499	the award is	2017.29	plus	40.0 %	of income over	5417
5500	5582	the award is	2050.63	plus	40.0 %	of income over	5500
5583	5666	the award is	2083.96	plus	40.0 %	of income over	5583
5667	5749	the award is	2117.29	plus	40.0 %	of income over	5667
5750	5832	the award is	2150.63	plus	40.0 %	of income over	5750
5833	5916	the award is	2183.96	plus	40.0 %	of income over	5833
5917	5999	the award is	2217.29	plus	40.5 %	of income over	5917
6000	6082	the award is	2251.04	plus	40.0 %	of income over	6000
6083	6166	the award is	2284.38	plus	40.0 %	of income over	6083
6167	6249	the award is	2317.71	plus	40.0 %	of income over	6167
6250	6332	the award is	2351.04	plus	40.0 %	of income over	6250
6333	6416	the award is	2384.38	plus	40.0 %	of income over	6333
6417	6499	the award is	2417.71	plus	40.0 %	of income over	6417
6500	6582	the award is	2451.04	plus	40.0 %	of income over	6500
6583	6666	the award is	2484.38	plus	40.0 %	of income over	6583
6667	6749	the award is	2517.71	plus	40.0 %	of income over	6667
6750	6832	the award is	2551.04	plus	40.0 %	of income over	6750
6833	6916	the award is	2584.38	plus	40.0 %	of income over	6833
6917	6999	the award is	2617.71	plus	40.5 %	of income over	6917
7000	7082	the award is	2651.46	plus	40.0 %	of income over	7000
7083	7166	the award is	2684.79	plus	40.0 %	of income over	7083
7167	7249	the award is	2718.13	plus	40.0 %	of income over	7167
7250	7332	the award is	2751.46	plus	40.0 %	of income over	7250
7333	7416	the award is	2784.79	plus	39.0 %	of income over	7333
7417	7499	the award is	2817.29	plus	39.5 %	of income over	7417
7500	7582	the award is	2850.21	plus	39.5 %	of income over	7500
7583	7666	the award is	2883.13	plus	39.0 %	of income over	7583
7667	7749	the award is	2915.63	plus	39.5 %	of income over	7667
7750	7832	the award is	2948.54	plus	39.5 %	of income over	7750
7833	7916	the award is	2981.46	plus	39.0 %	of income over	7833
7917	7999	the award is	3013.96	plus	37.5 %	of income over	7917
8000	8082	the award is	3045.21	plus	35.5 %	of income over	8000
8083	8166	the award is	3074.79	plus	35.5 %	of income over	8083
8167	8249	the award is	3104.38	plus	35.5 %	of income over	8167
8250	8333	the award is	3133.96	plus	36.0 %	of income over	8250

Ontario -Three Children, Revised Fixed Percentage Formula,  
Current Tax Treatment (con't)

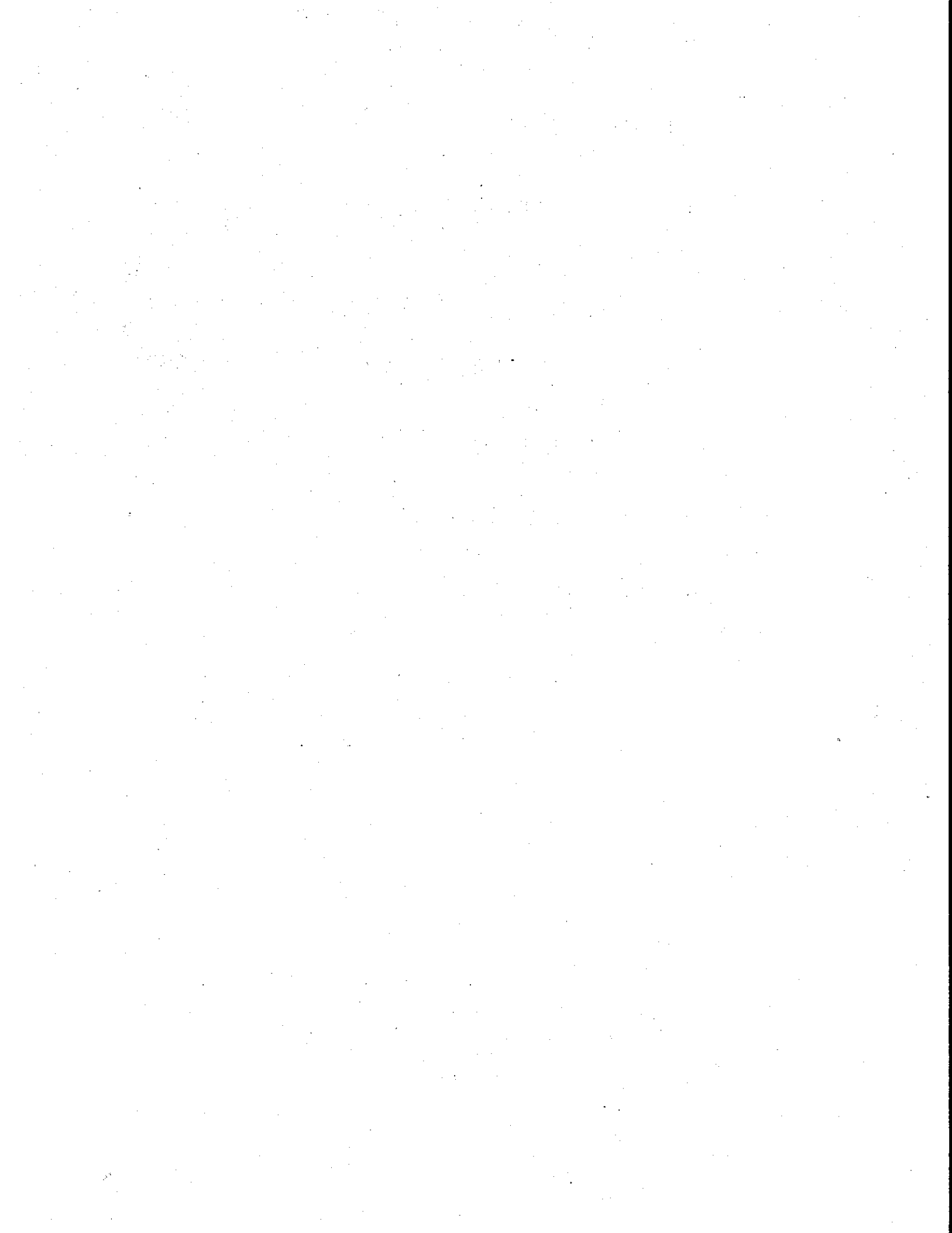
Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	3163.96	plus	35.5 %	of income over	8333
8417	8499	the award is	3193.54	plus	35.0 %	of income over	8417
8500	8582	the award is	3222.71	plus	34.5 %	of income over	8500
8583	8666	the award is	3251.46	plus	34.5 %	of income over	8583
8667	8749	the award is	3280.21	plus	34.0 %	of income over	8667
8750	8832	the award is	3308.54	plus	34.5 %	of income over	8750
8833	8916	the award is	3337.29	plus	34.0 %	of income over	8833
8917	8999	the award is	3365.63	plus	34.5 %	of income over	8917
9000	9082	the award is	3394.38	plus	34.5 %	of income over	9000
9083	9166	the award is	3423.13	plus	34.0 %	of income over	9083
9167	9249	the award is	3451.46	plus	34.5 %	of income over	9167
9250	9332	the award is	3480.21	plus	34.0 %	of income over	9250
9333	9416	the award is	3508.54	plus	34.5 %	of income over	9333
9417	9499	the award is	3537.29	plus	34.0 %	of income over	9417
9500	9582	the award is	3565.63	plus	34.5 %	of income over	9500
9583	9666	the award is	3594.38	plus	34.5 %	of income over	9583
9667	9749	the award is	3623.13	plus	34.0 %	of income over	9667
9750	9832	the award is	3651.46	plus	34.5 %	of income over	9750
9833	9916	the award is	3680.21	plus	34.0 %	of income over	9833
9917	9999	the award is	3708.54	plus	34.5 %	of income over	9917
10000	10082	the award is	3737.29	plus	34.5 %	of income over	10000
10083	10166	the award is	3766.04	plus	34.0 %	of income over	10083
10167	10249	the award is	3794.38	plus	34.5 %	of income over	10167
10250	10332	the award is	3823.13	plus	34.0 %	of income over	10250
10333	10416	the award is	3851.46	plus	34.5 %	of income over	10333
10417	10499	the award is	3880.21	plus	34.5 %	of income over	10417
10500	10582	the award is	3908.96	plus	34.0 %	of income over	10500
10583	10666	the award is	3937.29	plus	34.5 %	of income over	10583
10667	10749	the award is	3966.04	plus	34.0 %	of income over	10667
10750	10832	the award is	3994.38	plus	34.5 %	of income over	10750
10833	10916	the award is	4023.13	plus	34.5 %	of income over	10833
10917	10999	the award is	4051.88	plus	34.0 %	of income over	10917
11000	11082	the award is	4080.21	plus	34.0 %	of income over	11000
11083	11166	the award is	4108.54	plus	33.5 %	of income over	11083
11167	11249	the award is	4136.46	plus	33.0 %	of income over	11167
11250	11332	the award is	4163.96	plus	33.5 %	of income over	11250
11333	11416	the award is	4191.88	plus	33.5 %	of income over	11333
11417	11499	the award is	4219.79	plus	33.0 %	of income over	11417
11500	11582	the award is	4247.29	plus	33.5 %	of income over	11500
11583	11666	the award is	4275.21	plus	33.5 %	of income over	11583
11667	11749	the award is	4303.13	plus	33.0 %	of income over	11667
11750	11832	the award is	4330.63	plus	33.5 %	of income over	11750
11833	11916	the award is	4358.54	plus	33.5 %	of income over	11833
11917	11999	the award is	4386.46	plus	33.0 %	of income over	11917
12000	12082	the award is	4413.96	plus	33.5 %	of income over	12000
12083	12166	the award is	4441.88	plus	33.5 %	of income over	12083
12167	12249	the award is	4469.79	plus	33.0 %	of income over	12167
12250	12332	the award is	4497.29	plus	33.5 %	of income over	12250
12333	12416	the award is	4525.21	plus	33.5 %	of income over	12333
12417	12500	the award is	4553.13	plus	33.0 %	of income over	12417

## APPENDIX D

---

### **Table of Child Support Award Amounts, Revised Fixed Percentage- Low Income Adjusted Formula with Current Tax Treatment (Deduction/Inclusion) for Ontario, 1, 2, & 3 Children**

**For the purposes of example, Ontario provincial taxes were used. Similar tables are available for the provinces of British Columbia, Alberta, Quebec and New Brunswick. Copies can be obtained by contacting the Research Section, Department of Justice Canada.**



**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **ONE**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **CURRENT**

Annual Gross Income		Annual Award					
from	to						
0	6744	<i>the award is</i>	0.00				
6745	6999	<i>the award is</i>	0.00	<i>plus</i>	58.7 %	<i>of income over</i>	6745
7000	7999	<i>the award is</i>	150.21	<i>plus</i>	58.4 %	<i>of income over</i>	7000
8000	8999	<i>the award is</i>	734.44	<i>plus</i>	39.3 %	<i>of income over</i>	8000
9000	9999	<i>the award is</i>	1127.50	<i>plus</i>	10.0 %	<i>of income over</i>	9000
10000	10999	<i>the award is</i>	1227.50	<i>plus</i>	10.0 %	<i>of income over</i>	10000
11000	11999	<i>the award is</i>	1327.50	<i>plus</i>	10.0 %	<i>of income over</i>	11000
12000	12999	<i>the award is</i>	1427.50	<i>plus</i>	10.0 %	<i>of income over</i>	12000
13000	13999	<i>the award is</i>	1527.50	<i>plus</i>	10.0 %	<i>of income over</i>	13000
14000	14999	<i>the award is</i>	1627.50	<i>plus</i>	10.0 %	<i>of income over</i>	14000
15000	15999	<i>the award is</i>	1727.50	<i>plus</i>	10.0 %	<i>of income over</i>	15000
16000	16999	<i>the award is</i>	1827.50	<i>plus</i>	10.0 %	<i>of income over</i>	16000
17000	17999	<i>the award is</i>	1927.50	<i>plus</i>	10.0 %	<i>of income over</i>	17000
18000	18999	<i>the award is</i>	2027.50	<i>plus</i>	10.0 %	<i>of income over</i>	18000
19000	19999	<i>the award is</i>	2127.50	<i>plus</i>	10.0 %	<i>of income over</i>	19000
20000	20999	<i>the award is</i>	2227.50	<i>plus</i>	15.5 %	<i>of income over</i>	20000
21000	21999	<i>the award is</i>	2382.50	<i>plus</i>	16.5 %	<i>of income over</i>	21000
22000	22999	<i>the award is</i>	2547.50	<i>plus</i>	20.0 %	<i>of income over</i>	22000
23000	23999	<i>the award is</i>	2747.50	<i>plus</i>	22.5 %	<i>of income over</i>	23000
24000	24999	<i>the award is</i>	2972.50	<i>plus</i>	23.0 %	<i>of income over</i>	24000
25000	25999	<i>the award is</i>	3202.50	<i>plus</i>	25.5 %	<i>of income over</i>	25000
26000	26999	<i>the award is</i>	3457.50	<i>plus</i>	35.0 %	<i>of income over</i>	26000
27000	27999	<i>the award is</i>	3807.50	<i>plus</i>	34.5 %	<i>of income over</i>	27000
28000	28999	<i>the award is</i>	4152.50	<i>plus</i>	35.0 %	<i>of income over</i>	28000
29000	29999	<i>the award is</i>	4502.50	<i>plus</i>	29.0 %	<i>of income over</i>	29000
30000	30999	<i>the award is</i>	4792.50	<i>plus</i>	26.0 %	<i>of income over</i>	30000
31000	31999	<i>the award is</i>	5052.50	<i>plus</i>	26.0 %	<i>of income over</i>	31000
32000	32999	<i>the award is</i>	5312.50	<i>plus</i>	22.5 %	<i>of income over</i>	32000
33000	33999	<i>the award is</i>	5537.50	<i>plus</i>	22.0 %	<i>of income over</i>	33000
34000	34999	<i>the award is</i>	5757.50	<i>plus</i>	22.5 %	<i>of income over</i>	34000
35000	35999	<i>the award is</i>	5982.50	<i>plus</i>	19.0 %	<i>of income over</i>	35000
36000	36999	<i>the award is</i>	6172.50	<i>plus</i>	11.0 %	<i>of income over</i>	36000
37000	37999	<i>the award is</i>	6282.50	<i>plus</i>	17.0 %	<i>of income over</i>	37000
38000	38999	<i>the award is</i>	6452.50	<i>plus</i>	16.5 %	<i>of income over</i>	38000
39000	39999	<i>the award is</i>	6617.50	<i>plus</i>	16.5 %	<i>of income over</i>	39000
40000	40999	<i>the award is</i>	6782.50	<i>plus</i>	17.0 %	<i>of income over</i>	40000
41000	41999	<i>the award is</i>	6952.50	<i>plus</i>	16.5 %	<i>of income over</i>	41000
42000	42999	<i>the award is</i>	7117.50	<i>plus</i>	16.5 %	<i>of income over</i>	42000
43000	43999	<i>the award is</i>	7282.50	<i>plus</i>	17.0 %	<i>of income over</i>	43000
44000	44999	<i>the award is</i>	7452.50	<i>plus</i>	16.5 %	<i>of income over</i>	44000
45000	45999	<i>the award is</i>	7617.50	<i>plus</i>	16.5 %	<i>of income over</i>	45000
46000	46999	<i>the award is</i>	7782.50	<i>plus</i>	17.0 %	<i>of income over</i>	46000
47000	47999	<i>the award is</i>	7952.50	<i>plus</i>	16.5 %	<i>of income over</i>	47000
48000	48999	<i>the award is</i>	8117.50	<i>plus</i>	16.5 %	<i>of income over</i>	48000
49000	49999	<i>the award is</i>	8282.50	<i>plus</i>	17.5 %	<i>of income over</i>	49000
50000	50999	<i>the award is</i>	8457.50	<i>plus</i>	20.5 %	<i>of income over</i>	50000



Annual Gross Income		Annual Award					
from	to						
51000	51999	the award is	8682.50	plus	22.0 %	of income over	51000
52000	52999	the award is	8882.50	plus	21.5 %	of income over	52000
53000	53999	the award is	9097.50	plus	22.0 %	of income over	53000
54000	54999	the award is	9317.50	plus	21.5 %	of income over	54000
55000	55999	the award is	9532.50	plus	22.0 %	of income over	55000
56000	56999	the award is	9752.50	plus	22.5 %	of income over	56000
57000	57999	the award is	9977.50	plus	23.5 %	of income over	57000
58000	58999	the award is	10212.50	plus	23.0 %	of income over	58000
59000	59999	the award is	10442.50	plus	23.0 %	of income over	59000
60000	60999	the award is	10672.50	plus	23.0 %	of income over	60000
61000	61999	the award is	10902.50	plus	23.0 %	of income over	61000
62000	62999	the award is	11132.50	plus	23.0 %	of income over	62000
63000	63999	the award is	11362.50	plus	23.0 %	of income over	63000
64000	64999	the award is	11592.50	plus	23.5 %	of income over	64000
65000	65999	the award is	11827.50	plus	23.0 %	of income over	65000
66000	66999	the award is	12057.50	plus	22.5 %	of income over	66000
67000	67999	the award is	12282.50	plus	22.5 %	of income over	67000
68000	68999	the award is	12507.50	plus	22.0 %	of income over	68000
69000	69999	the award is	12727.50	plus	22.5 %	of income over	69000
70000	70999	the award is	12952.50	plus	22.0 %	of income over	70000
71000	71999	the award is	13172.50	plus	22.5 %	of income over	71000
72000	72999	the award is	13397.50	plus	21.5 %	of income over	72000
73000	73999	the award is	13612.50	plus	19.0 %	of income over	73000
74000	74999	the award is	13802.50	plus	19.0 %	of income over	74000
75000	75999	the award is	13992.50	plus	19.0 %	of income over	75000
76000	76999	the award is	14182.50	plus	19.0 %	of income over	76000
77000	77999	the award is	14372.50	plus	19.0 %	of income over	77000
78000	78999	the award is	14562.50	plus	17.5 %	of income over	78000
79000	79999	the award is	14737.50	plus	18.0 %	of income over	79000
80000	80999	the award is	14917.50	plus	17.5 %	of income over	80000
81000	81999	the award is	15092.50	plus	18.0 %	of income over	81000
82000	82999	the award is	15272.50	plus	17.5 %	of income over	82000
83000	83999	the award is	15447.50	plus	18.0 %	of income over	83000
84000	84999	the award is	15627.50	plus	17.5 %	of income over	84000
85000	85999	the award is	15802.50	plus	18.0 %	of income over	85000
86000	86999	the award is	15982.50	plus	17.5 %	of income over	86000
87000	87999	the award is	16157.50	plus	17.5 %	of income over	87000
88000	88999	the award is	16332.50	plus	18.0 %	of income over	88000
89000	89999	the award is	16512.50	plus	17.5 %	of income over	89000
90000	90999	the award is	16687.50	plus	18.0 %	of income over	90000
91000	91999	the award is	16867.50	plus	17.5 %	of income over	91000
92000	92999	the award is	17042.50	plus	18.0 %	of income over	92000
93000	93999	the award is	17222.50	plus	17.5 %	of income over	93000
94000	94999	the award is	17397.50	plus	18.0 %	of income over	94000
95000	95999	the award is	17577.50	plus	17.5 %	of income over	95000
96000	96999	the award is	17752.50	plus	17.5 %	of income over	96000
97000	97999	the award is	17927.50	plus	18.0 %	of income over	97000
98000	98999	the award is	18107.50	plus	17.5 %	of income over	98000
99000	99999	the award is	18282.50	plus	18.0 %	of income over	99000

Ontario - One Child, Revised Fixed Percentage-Low Income Adjusted,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
100000	101000	the award is	18462.50	plus	17.5 %	of income over	100000
101000	102000	the award is	18637.50	plus	18 %	of income over	101000
102000	103000	the award is	18817.50	plus	17 %	of income over	102000
103000	104000	the award is	18987.50	plus	16.5 %	of income over	103000
104000	105000	the award is	19152.50	plus	16.5 %	of income over	104000
105000	106000	the award is	19317.50	plus	17 %	of income over	105000
106000	107000	the award is	19487.50	plus	16.5 %	of income over	106000
107000	108000	the award is	19652.50	plus	16.5 %	of income over	107000
108000	109000	the award is	19817.50	plus	17 %	of income over	108000
109000	110000	the award is	19987.50	plus	16.5 %	of income over	109000
110000	111000	the award is	20152.50	plus	16.5 %	of income over	110000
111000	112000	the award is	20317.50	plus	17 %	of income over	111000
112000	113000	the award is	20487.50	plus	16.5 %	of income over	112000
113000	114000	the award is	20652.50	plus	16.5 %	of income over	113000
114000	115000	the award is	20817.50	plus	17 %	of income over	114000
115000	116000	the award is	20987.50	plus	16.5 %	of income over	115000
116000	117000	the award is	21152.50	plus	16.5 %	of income over	116000
117000	118000	the award is	21317.50	plus	17 %	of income over	117000
118000	119000	the award is	21487.50	plus	16.5 %	of income over	118000
119000	120000	the award is	21652.50	plus	16.5 %	of income over	119000
120000	121000	the award is	21817.50	plus	17 %	of income over	120000
121000	122000	the award is	21987.50	plus	16.5 %	of income over	121000
122000	123000	the award is	22152.50	plus	16.5 %	of income over	122000
123000	124000	the award is	22317.50	plus	17 %	of income over	123000
124000	125000	the award is	22487.50	plus	16.5 %	of income over	124000
125000	126000	the award is	22652.50	plus	16.5 %	of income over	125000
126000	127000	the award is	22817.50	plus	17 %	of income over	126000
127000	128000	the award is	22987.50	plus	16.5 %	of income over	127000
128000	129000	the award is	23152.50	plus	16.5 %	of income over	128000
129000	130000	the award is	23317.50	plus	17 %	of income over	129000
130000	131000	the award is	23487.50	plus	16.5 %	of income over	130000
131000	132000	the award is	23652.50	plus	16.5 %	of income over	131000
132000	133000	the award is	23817.50	plus	17 %	of income over	132000
133000	134000	the award is	23987.50	plus	16.5 %	of income over	133000
134000	135000	the award is	24152.50	plus	16.5 %	of income over	134000
135000	136000	the award is	24317.50	plus	17 %	of income over	135000
136000	137000	the award is	24487.50	plus	16.5 %	of income over	136000
137000	138000	the award is	24652.50	plus	16.5 %	of income over	137000
138000	139000	the award is	24817.50	plus	17 %	of income over	138000
139000	140000	the award is	24987.50	plus	16.5 %	of income over	139000
140000	141000	the award is	25152.50	plus	16.5 %	of income over	140000
141000	142000	the award is	25317.50	plus	17 %	of income over	141000
142000	143000	the award is	25487.50	plus	16.5 %	of income over	142000
143000	144000	the award is	25652.50	plus	16.5 %	of income over	143000
144000	145000	the award is	25817.50	plus	17 %	of income over	144000
145000	146000	the award is	25987.50	plus	16.5 %	of income over	145000
146000	147000	the award is	26152.50	plus	16.5 %	of income over	146000
147000	148000	the award is	26317.50	plus	17 %	of income over	147000
148000	149000	the award is	26487.50	plus	16.5 %	of income over	148000
149000	149999	the award is	26652.50	plus	16.5 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: ONE  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment				
from	to					
0	561	<i>the award is</i>	0.00			
562	582	<i>the award is</i>	0.00	plus	58.7 %	<i>of income over</i> 562
583	666	<i>the award is</i>	12.52	plus	58.4 %	<i>of income over</i> 583
667	749	<i>the award is</i>	61.20	plus	39.3 %	<i>of income over</i> 667
750	832	<i>the award is</i>	93.96	plus	10.0 %	<i>of income over</i> 750
833	916	<i>the award is</i>	102.29	plus	10.0 %	<i>of income over</i> 833
917	999	<i>the award is</i>	110.63	plus	10.0 %	<i>of income over</i> 917
1000	1082	<i>the award is</i>	118.96	plus	10.0 %	<i>of income over</i> 1000
1083	1166	<i>the award is</i>	127.29	plus	10.0 %	<i>of income over</i> 1083
1167	1249	<i>the award is</i>	135.63	plus	10.0 %	<i>of income over</i> 1167
1250	1332	<i>the award is</i>	143.96	plus	10.0 %	<i>of income over</i> 1250
1333	1416	<i>the award is</i>	152.29	plus	10.0 %	<i>of income over</i> 1333
1417	1499	<i>the award is</i>	160.63	plus	10.0 %	<i>of income over</i> 1417
1500	1582	<i>the award is</i>	168.96	plus	10.0 %	<i>of income over</i> 1500
1583	1666	<i>the award is</i>	177.29	plus	10.0 %	<i>of income over</i> 1583
1667	1749	<i>the award is</i>	185.63	plus	15.5 %	<i>of income over</i> 1667
1750	1832	<i>the award is</i>	198.54	plus	16.5 %	<i>of income over</i> 1750
1833	1916	<i>the award is</i>	212.29	plus	20.0 %	<i>of income over</i> 1833
1917	1999	<i>the award is</i>	228.96	plus	22.5 %	<i>of income over</i> 1917
2000	2082	<i>the award is</i>	247.71	plus	23.0 %	<i>of income over</i> 2000
2083	2166	<i>the award is</i>	266.88	plus	25.5 %	<i>of income over</i> 2083
2167	2249	<i>the award is</i>	288.13	plus	35.0 %	<i>of income over</i> 2167
2250	2332	<i>the award is</i>	317.29	plus	34.5 %	<i>of income over</i> 2250
2333	2416	<i>the award is</i>	346.04	plus	35.0 %	<i>of income over</i> 2333
2417	2499	<i>the award is</i>	375.21	plus	29.0 %	<i>of income over</i> 2417
2500	2582	<i>the award is</i>	399.38	plus	26.0 %	<i>of income over</i> 2500
2583	2666	<i>the award is</i>	421.04	plus	26.0 %	<i>of income over</i> 2583
2667	2749	<i>the award is</i>	442.71	plus	22.5 %	<i>of income over</i> 2667
2750	2832	<i>the award is</i>	461.46	plus	22.0 %	<i>of income over</i> 2750
2833	2916	<i>the award is</i>	479.79	plus	22.5 %	<i>of income over</i> 2833
2917	2999	<i>the award is</i>	498.54	plus	19.0 %	<i>of income over</i> 2917
3000	3082	<i>the award is</i>	514.38	plus	11.0 %	<i>of income over</i> 3000
3083	3166	<i>the award is</i>	523.54	plus	17.0 %	<i>of income over</i> 3083
3167	3249	<i>the award is</i>	537.71	plus	16.5 %	<i>of income over</i> 3167
3250	3332	<i>the award is</i>	551.46	plus	16.5 %	<i>of income over</i> 3250
3333	3416	<i>the award is</i>	565.21	plus	17.0 %	<i>of income over</i> 3333
3417	3499	<i>the award is</i>	579.38	plus	16.5 %	<i>of income over</i> 3417
3500	3582	<i>the award is</i>	593.13	plus	16.5 %	<i>of income over</i> 3500
3583	3666	<i>the award is</i>	606.88	plus	17.0 %	<i>of income over</i> 3583
3667	3749	<i>the award is</i>	621.04	plus	16.5 %	<i>of income over</i> 3667
3750	3832	<i>the award is</i>	634.79	plus	16.5 %	<i>of income over</i> 3750
3833	3916	<i>the award is</i>	648.54	plus	17.0 %	<i>of income over</i> 3833
3917	3999	<i>the award is</i>	662.71	plus	16.5 %	<i>of income over</i> 3917
4000	4082	<i>the award is</i>	676.46	plus	16.5 %	<i>of income over</i> 4000
4083	4166	<i>the award is</i>	690.21	plus	17.5 %	<i>of income over</i> 4083
4167	4249	<i>the award is</i>	704.79	plus	20.5 %	<i>of income over</i> 4167

Ontario - One Child, Revised Fixed Percentage-Low Income Adjusted,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	721.88	plus	22.0 %	of income over	4250
4333	4416	the award is	740.21	plus	21.5 %	of income over	4333
4417	4499	the award is	758.13	plus	22.0 %	of income over	4417
4500	4582	the award is	776.46	plus	21.5 %	of income over	4500
4583	4666	the award is	794.38	plus	22.0 %	of income over	4583
4667	4749	the award is	812.71	plus	22.5 %	of income over	4667
4750	4832	the award is	831.46	plus	23.5 %	of income over	4750
4833	4916	the award is	851.04	plus	23.0 %	of income over	4833
4917	4999	the award is	870.21	plus	23.0 %	of income over	4917
5000	5082	the award is	889.38	plus	23.0 %	of income over	5000
5083	5166	the award is	908.54	plus	23.0 %	of income over	5083
5167	5249	the award is	927.71	plus	23.0 %	of income over	5167
5250	5332	the award is	946.88	plus	23.0 %	of income over	5250
5333	5416	the award is	966.04	plus	23.5 %	of income over	5333
5417	5499	the award is	985.63	plus	23.0 %	of income over	5417
5500	5582	the award is	1004.79	plus	22.5 %	of income over	5500
5583	5666	the award is	1023.54	plus	22.5 %	of income over	5583
5667	5749	the award is	1042.29	plus	22.0 %	of income over	5667
5750	5832	the award is	1060.63	plus	22.5 %	of income over	5750
5833	5916	the award is	1079.38	plus	22.0 %	of income over	5833
5917	5999	the award is	1097.71	plus	22.5 %	of income over	5917
6000	6082	the award is	1116.46	plus	21.5 %	of income over	6000
6083	6166	the award is	1134.38	plus	19.0 %	of income over	6083
6167	6249	the award is	1150.21	plus	19.0 %	of income over	6167
6250	6332	the award is	1166.04	plus	19.0 %	of income over	6250
6333	6416	the award is	1181.88	plus	19.0 %	of income over	6333
6417	6499	the award is	1197.71	plus	19.0 %	of income over	6417
6500	6582	the award is	1213.54	plus	17.5 %	of income over	6500
6583	6666	the award is	1228.13	plus	18.0 %	of income over	6583
6667	6749	the award is	1243.13	plus	17.5 %	of income over	6667
6750	6832	the award is	1257.71	plus	18.0 %	of income over	6750
6833	6916	the award is	1272.71	plus	17.5 %	of income over	6833
6917	6999	the award is	1287.29	plus	18.0 %	of income over	6917
7000	7082	the award is	1302.29	plus	17.5 %	of income over	7000
7083	7166	the award is	1316.88	plus	18.0 %	of income over	7083
7167	7249	the award is	1331.88	plus	17.5 %	of income over	7167
7250	7332	the award is	1346.46	plus	17.5 %	of income over	7250
7333	7416	the award is	1361.04	plus	18.0 %	of income over	7333
7417	7499	the award is	1376.04	plus	17.5 %	of income over	7417
7500	7582	the award is	1390.63	plus	18.0 %	of income over	7500
7583	7666	the award is	1405.63	plus	17.5 %	of income over	7583
7667	7749	the award is	1420.21	plus	18.0 %	of income over	7667
7750	7832	the award is	1435.21	plus	17.5 %	of income over	7750
7833	7916	the award is	1449.79	plus	18.0 %	of income over	7833
7917	7999	the award is	1464.79	plus	17.5 %	of income over	7917
8000	8082	the award is	1479.38	plus	17.5 %	of income over	8000
8083	8166	the award is	1493.96	plus	18.0 %	of income over	8083
8167	8249	the award is	1508.96	plus	17.5 %	of income over	8167
8250	8333	the award is	1523.54	plus	18.0 %	of income over	8250

Ontario - One Child, Revised Fixed Percentage-Low Income Adjusted,  
Current Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	1538.54	plus	17.5 %	of income over	8333
8417	8499	the award is	1553.13	plus	18.0 %	of income over	8417
8500	8582	the award is	1568.13	plus	17.0 %	of income over	8500
8583	8666	the award is	1582.29	plus	16.5 %	of income over	8583
8667	8749	the award is	1596.04	plus	16.5 %	of income over	8667
8750	8832	the award is	1609.79	plus	17.0 %	of income over	8750
8833	8916	the award is	1623.96	plus	16.5 %	of income over	8833
8917	8999	the award is	1637.71	plus	16.5 %	of income over	8917
9000	9082	the award is	1651.46	plus	17.0 %	of income over	9000
9083	9166	the award is	1665.63	plus	16.5 %	of income over	9083
9167	9249	the award is	1679.38	plus	16.5 %	of income over	9167
9250	9332	the award is	1693.13	plus	17.0 %	of income over	9250
9333	9416	the award is	1707.29	plus	16.5 %	of income over	9333
9417	9499	the award is	1721.04	plus	16.5 %	of income over	9417
9500	9582	the award is	1734.79	plus	17.0 %	of income over	9500
9583	9666	the award is	1748.96	plus	16.5 %	of income over	9583
9667	9749	the award is	1762.71	plus	16.5 %	of income over	9667
9750	9832	the award is	1776.46	plus	17.0 %	of income over	9750
9833	9916	the award is	1790.63	plus	16.5 %	of income over	9833
9917	9999	the award is	1804.38	plus	16.5 %	of income over	9917
10000	10082	the award is	1818.13	plus	17.0 %	of income over	10000
10083	10166	the award is	1832.29	plus	16.5 %	of income over	10083
10167	10249	the award is	1846.04	plus	16.5 %	of income over	10167
10250	10332	the award is	1859.79	plus	17.0 %	of income over	10250
10333	10416	the award is	1873.96	plus	16.5 %	of income over	10333
10417	10499	the award is	1887.71	plus	16.5 %	of income over	10417
10500	10582	the award is	1901.46	plus	17.0 %	of income over	10500
10583	10666	the award is	1915.63	plus	16.5 %	of income over	10583
10667	10749	the award is	1929.38	plus	16.5 %	of income over	10667
10750	10832	the award is	1943.13	plus	17.0 %	of income over	10750
10833	10916	the award is	1957.29	plus	16.5 %	of income over	10833
10917	10999	the award is	1971.04	plus	16.5 %	of income over	10917
11000	11082	the award is	1984.79	plus	17.0 %	of income over	11000
11083	11166	the award is	1998.96	plus	16.5 %	of income over	11083
11167	11249	the award is	2012.71	plus	16.5 %	of income over	11167
11250	11332	the award is	2026.46	plus	17.0 %	of income over	11250
11333	11416	the award is	2040.63	plus	16.5 %	of income over	11333
11417	11499	the award is	2054.38	plus	16.5 %	of income over	11417
11500	11582	the award is	2068.13	plus	17.0 %	of income over	11500
11583	11666	the award is	2082.29	plus	16.5 %	of income over	11583
11667	11749	the award is	2096.04	plus	16.5 %	of income over	11667
11750	11832	the award is	2109.79	plus	17.0 %	of income over	11750
11833	11916	the award is	2123.96	plus	16.5 %	of income over	11833
11917	11999	the award is	2137.71	plus	16.5 %	of income over	11917
12000	12082	the award is	2151.46	plus	17.0 %	of income over	12000
12083	12166	the award is	2165.63	plus	16.5 %	of income over	12083
12167	12249	the award is	2179.38	plus	16.5 %	of income over	12167
12250	12332	the award is	2193.13	plus	17.0 %	of income over	12250
12333	12416	the award is	2207.29	plus	16.5 %	of income over	12333
12417	12500	the award is	2221.04	plus	16.5 %	of income over	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: CURRENT

Annual Gross Income		Annual Award					
from	to						
0	6744	<i>the award is</i>	0.00				
6745	6999	<i>the award is</i>	0.00	plus	70.8 %	<i>of income over</i>	6745
7000	7999	<i>the award is</i>	181.24	plus	70.5 %	<i>of income over</i>	7000
8000	8999	<i>the award is</i>	886.19	plus	57.6 %	<i>of income over</i>	8000
9000	9999	<i>the award is</i>	1462.50	plus	16.5 %	<i>of income over</i>	9000
10000	10999	<i>the award is</i>	1627.50	plus	16.0 %	<i>of income over</i>	10000
11000	11999	<i>the award is</i>	1787.50	plus	11.0 %	<i>of income over</i>	11000
12000	12999	<i>the award is</i>	1897.50	plus	19.5 %	<i>of income over</i>	12000
13000	13999	<i>the award is</i>	2092.50	plus	18.5 %	<i>of income over</i>	13000
14000	14999	<i>the award is</i>	2277.50	plus	18.0 %	<i>of income over</i>	14000
15000	15999	<i>the award is</i>	2457.50	plus	18.0 %	<i>of income over</i>	15000
16000	16999	<i>the award is</i>	2637.50	plus	18.0 %	<i>of income over</i>	16000
17000	17999	<i>the award is</i>	2817.50	plus	17.5 %	<i>of income over</i>	17000
18000	18999	<i>the award is</i>	2992.50	plus	17.5 %	<i>of income over</i>	18000
19000	19999	<i>the award is</i>	3167.50	plus	32.5 %	<i>of income over</i>	19000
20000	20999	<i>the award is</i>	3492.50	plus	40.0 %	<i>of income over</i>	20000
21000	21999	<i>the award is</i>	3892.50	plus	45.0 %	<i>of income over</i>	21000
22000	22999	<i>the award is</i>	4342.50	plus	43.0 %	<i>of income over</i>	22000
23000	23999	<i>the award is</i>	4772.50	plus	34.0 %	<i>of income over</i>	23000
24000	24999	<i>the award is</i>	5112.50	plus	42.5 %	<i>of income over</i>	24000
25000	25999	<i>the award is</i>	5537.50	plus	42.5 %	<i>of income over</i>	25000
26000	26999	<i>the award is</i>	5962.50	plus	42.0 %	<i>of income over</i>	26000
27000	27999	<i>the award is</i>	6382.50	plus	42.5 %	<i>of income over</i>	27000
28000	28999	<i>the award is</i>	6807.50	plus	40.5 %	<i>of income over</i>	28000
29000	29999	<i>the award is</i>	7212.50	plus	38.0 %	<i>of income over</i>	29000
30000	30999	<i>the award is</i>	7592.50	plus	37.0 %	<i>of income over</i>	30000
31000	31999	<i>the award is</i>	7962.50	plus	37.5 %	<i>of income over</i>	31000
32000	32999	<i>the award is</i>	8337.50	plus	37.5 %	<i>of income over</i>	32000
33000	33999	<i>the award is</i>	8712.50	plus	37.5 %	<i>of income over</i>	33000
34000	34999	<i>the award is</i>	9087.50	plus	34.5 %	<i>of income over</i>	34000
35000	35999	<i>the award is</i>	9432.50	plus	35.0 %	<i>of income over</i>	35000
36000	36999	<i>the award is</i>	9782.50	plus	34.5 %	<i>of income over</i>	36000
37000	37999	<i>the award is</i>	10127.50	plus	36.0 %	<i>of income over</i>	37000
38000	38999	<i>the award is</i>	10487.50	plus	33.5 %	<i>of income over</i>	38000
39000	39999	<i>the award is</i>	10822.50	plus	31.5 %	<i>of income over</i>	39000
40000	40999	<i>the award is</i>	11137.50	plus	32.0 %	<i>of income over</i>	40000
41000	41999	<i>the award is</i>	11457.50	plus	21.0 %	<i>of income over</i>	41000
42000	42999	<i>the award is</i>	11667.50	plus	24.0 %	<i>of income over</i>	42000
43000	43999	<i>the award is</i>	11907.50	plus	26.0 %	<i>of income over</i>	43000
44000	44999	<i>the award is</i>	12167.50	plus	26.0 %	<i>of income over</i>	44000
45000	45999	<i>the award is</i>	12427.50	plus	28.0 %	<i>of income over</i>	45000
46000	46999	<i>the award is</i>	12707.50	plus	30.5 %	<i>of income over</i>	46000
47000	47999	<i>the award is</i>	13012.50	plus	31.0 %	<i>of income over</i>	47000
48000	48999	<i>the award is</i>	13322.50	plus	31.0 %	<i>of income over</i>	48000
49000	49999	<i>the award is</i>	13632.50	plus	30.5 %	<i>of income over</i>	49000
50000	50999	<i>the award is</i>	13937.50	plus	31.0 %	<i>of income over</i>	50000

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current tax Treatment (con't)

Annual Gross income		Annual Award					
from	to						
51000	51999	the award is	14247.50	plus	31.5 %	of income over	51000
52000	52999	the award is	14562.50	plus	32.0 %	of income over	52000
53000	53999	the award is	14882.50	plus	32.0 %	of income over	53000
54000	54999	the award is	15202.50	plus	32.0 %	of income over	54000
55000	55999	the award is	15522.50	plus	32.0 %	of income over	55000
56000	56999	the award is	15842.50	plus	32.0 %	of income over	56000
57000	57999	the award is	16162.50	plus	32.0 %	of income over	57000
58000	58999	the award is	16482.50	plus	32.0 %	of income over	58000
59000	59999	the award is	16802.50	plus	32.0 %	of income over	59000
60000	60999	the award is	17122.50	plus	32.0 %	of income over	60000
61000	61999	the award is	17442.50	plus	32.0 %	of income over	61000
62000	62999	the award is	17762.50	plus	32.0 %	of income over	62000
63000	63999	the award is	18082.50	plus	32.0 %	of income over	63000
64000	64999	the award is	18402.50	plus	32.0 %	of income over	64000
65000	65999	the award is	18722.50	plus	32.5 %	of income over	65000
66000	66999	the award is	19047.50	plus	32.0 %	of income over	66000
67000	67999	the award is	19367.50	plus	33.0 %	of income over	67000
68000	68999	the award is	19697.50	plus	33.0 %	of income over	68000
69000	69999	the award is	20027.50	plus	33.0 %	of income over	69000
70000	70999	the award is	20357.50	plus	33.0 %	of income over	70000
71000	71999	the award is	20687.50	plus	33.0 %	of income over	71000
72000	72999	the award is	21017.50	plus	33.0 %	of income over	72000
73000	73999	the award is	21347.50	plus	33.0 %	of income over	73000
74000	74999	the award is	21677.50	plus	33.0 %	of income over	74000
75000	75999	the award is	22007.50	plus	33.0 %	of income over	75000
76000	76999	the award is	22337.50	plus	33.0 %	of income over	76000
77000	77999	the award is	22667.50	plus	32.5 %	of income over	77000
78000	78999	the award is	22992.50	plus	32.5 %	of income over	78000
79000	79999	the award is	23317.50	plus	32.0 %	of income over	79000
80000	80999	the award is	23637.50	plus	32.5 %	of income over	80000
81000	81999	the award is	23962.50	plus	32.0 %	of income over	81000
82000	82999	the award is	24282.50	plus	32.5 %	of income over	82000
83000	83999	the award is	24607.50	plus	32.0 %	of income over	83000
84000	84999	the award is	24927.50	plus	29.0 %	of income over	84000
85000	85999	the award is	25217.50	plus	28.0 %	of income over	85000
86000	86999	the award is	25497.50	plus	28.0 %	of income over	86000
87000	87999	the award is	25777.50	plus	28.5 %	of income over	87000
88000	88999	the award is	26062.50	plus	28.0 %	of income over	88000
89000	89999	the award is	26342.50	plus	28.0 %	of income over	89000
90000	90999	the award is	26622.50	plus	27.0 %	of income over	90000
91000	91999	the award is	26892.50	plus	27.0 %	of income over	91000
92000	92999	the award is	27162.50	plus	27.0 %	of income over	92000
93000	93999	the award is	27432.50	plus	27.0 %	of income over	93000
94000	94999	the award is	27702.50	plus	27.0 %	of income over	94000
95000	95999	the award is	27972.50	plus	27.0 %	of income over	95000
96000	96999	the award is	28242.50	plus	27.0 %	of income over	96000
97000	97999	the award is	28512.50	plus	26.5 %	of income over	97000
98000	98999	the award is	28777.50	plus	27.0 %	of income over	98000
99000	99999	the award is	29047.50	plus	27.0 %	of income over	99000

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
10000	101000	<i>the award is</i>	29317.50	<i>plus</i>	27 %	<i>of income over</i>	100000
101000	102000	<i>the award is</i>	29587.50	<i>plus</i>	27 %	<i>of income over</i>	101000
102000	103000	<i>the award is</i>	29857.50	<i>plus</i>	27 %	<i>of income over</i>	102000
103000	104000	<i>the award is</i>	30127.50	<i>plus</i>	27 %	<i>of income over</i>	103000
104000	105000	<i>the award is</i>	30397.50	<i>plus</i>	27 %	<i>of income over</i>	104000
105000	106000	<i>the award is</i>	30667.50	<i>plus</i>	27 %	<i>of income over</i>	105000
106000	107000	<i>the award is</i>	30932.50	<i>plus</i>	27 %	<i>of income over</i>	106000
107000	108000	<i>the award is</i>	31202.50	<i>plus</i>	27 %	<i>of income over</i>	107000
108000	109000	<i>the award is</i>	31472.50	<i>plus</i>	27 %	<i>of income over</i>	108000
109000	110000	<i>the award is</i>	31742.50	<i>plus</i>	27 %	<i>of income over</i>	109000
110000	111000	<i>the award is</i>	32012.50	<i>plus</i>	27 %	<i>of income over</i>	110000
111000	112000	<i>the award is</i>	32282.50	<i>plus</i>	27 %	<i>of income over</i>	111000
112000	113000	<i>the award is</i>	32552.50	<i>plus</i>	27 %	<i>of income over</i>	112000
113000	114000	<i>the award is</i>	32822.50	<i>plus</i>	27 %	<i>of income over</i>	113000
114000	115000	<i>the award is</i>	33087.50	<i>plus</i>	27 %	<i>of income over</i>	114000
115000	116000	<i>the award is</i>	33357.50	<i>plus</i>	27 %	<i>of income over</i>	115000
116000	117000	<i>the award is</i>	33627.50	<i>plus</i>	27 %	<i>of income over</i>	116000
117000	118000	<i>the award is</i>	33897.50	<i>plus</i>	27 %	<i>of income over</i>	117000
118000	119000	<i>the award is</i>	34162.50	<i>plus</i>	26 %	<i>of income over</i>	118000
119000	120000	<i>the award is</i>	34422.50	<i>plus</i>	26 %	<i>of income over</i>	119000
120000	121000	<i>the award is</i>	34682.50	<i>plus</i>	26 %	<i>of income over</i>	120000
121000	122000	<i>the award is</i>	34937.50	<i>plus</i>	26 %	<i>of income over</i>	121000
122000	123000	<i>the award is</i>	35197.50	<i>plus</i>	26 %	<i>of income over</i>	122000
123000	124000	<i>the award is</i>	35457.50	<i>plus</i>	26 %	<i>of income over</i>	123000
124000	125000	<i>the award is</i>	35717.50	<i>plus</i>	26 %	<i>of income over</i>	124000
125000	126000	<i>the award is</i>	35977.50	<i>plus</i>	26 %	<i>of income over</i>	125000
126000	127000	<i>the award is</i>	36237.50	<i>plus</i>	26 %	<i>of income over</i>	126000
127000	128000	<i>the award is</i>	36497.50	<i>plus</i>	26 %	<i>of income over</i>	127000
128000	129000	<i>the award is</i>	36752.50	<i>plus</i>	26 %	<i>of income over</i>	128000
129000	130000	<i>the award is</i>	37012.50	<i>plus</i>	26 %	<i>of income over</i>	129000
130000	131000	<i>the award is</i>	37272.50	<i>plus</i>	26 %	<i>of income over</i>	130000
131000	132000	<i>the award is</i>	37532.50	<i>plus</i>	26 %	<i>of income over</i>	131000
132000	133000	<i>the award is</i>	37792.50	<i>plus</i>	26 %	<i>of income over</i>	132000
133000	134000	<i>the award is</i>	38052.50	<i>plus</i>	26 %	<i>of income over</i>	133000
134000	135000	<i>the award is</i>	38307.50	<i>plus</i>	26 %	<i>of income over</i>	134000
135000	136000	<i>the award is</i>	38567.50	<i>plus</i>	26 %	<i>of income over</i>	135000
136000	137000	<i>the award is</i>	38827.50	<i>plus</i>	26 %	<i>of income over</i>	136000
137000	138000	<i>the award is</i>	39087.50	<i>plus</i>	26 %	<i>of income over</i>	137000
138000	139000	<i>the award is</i>	39347.50	<i>plus</i>	26 %	<i>of income over</i>	138000
139000	140000	<i>the award is</i>	39607.50	<i>plus</i>	26 %	<i>of income over</i>	139000
140000	141000	<i>the award is</i>	39867.50	<i>plus</i>	26 %	<i>of income over</i>	140000
141000	142000	<i>the award is</i>	40122.50	<i>plus</i>	26 %	<i>of income over</i>	141000
142000	143000	<i>the award is</i>	40382.50	<i>plus</i>	26 %	<i>of income over</i>	142000
143000	144000	<i>the award is</i>	40642.50	<i>plus</i>	26 %	<i>of income over</i>	143000
144000	145000	<i>the award is</i>	40902.50	<i>plus</i>	26 %	<i>of income over</i>	144000
145000	146000	<i>the award is</i>	41162.50	<i>plus</i>	26 %	<i>of income over</i>	145000
146000	147000	<i>the award is</i>	41422.50	<i>plus</i>	26 %	<i>of income over</i>	146000
147000	148000	<i>the award is</i>	41682.50	<i>plus</i>	26 %	<i>of income over</i>	147000
148000	149000	<i>the award is</i>	41937.50	<i>plus</i>	26 %	<i>of income over</i>	148000
149000	149999	<i>the award is</i>	42197.50	<i>plus</i>	26 %	<i>of income over</i>	149000



**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment				
from	to					
0	561	the award is	0.00			
562	582	the award is	0.00	plus	70.8 %	of income over 562
583	666	the award is	15.10	plus	70.5 %	of income over 583
667	749	the award is	73.85	plus	57.6 %	of income over 667
750	832	the award is	121.88	plus	16.5 %	of income over 750
833	916	the award is	135.63	plus	16.0 %	of income over 833
917	999	the award is	148.96	plus	11.0 %	of income over 917
1000	1082	the award is	158.13	plus	19.5 %	of income over 1000
1083	1166	the award is	174.38	plus	18.5 %	of income over 1083
1167	1249	the award is	189.79	plus	18.0 %	of income over 1167
1250	1332	the award is	204.79	plus	18.0 %	of income over 1250
1333	1416	the award is	219.79	plus	18.0 %	of income over 1333
1417	1499	the award is	234.79	plus	17.5 %	of income over 1417
1500	1582	the award is	249.38	plus	17.5 %	of income over 1500
1583	1666	the award is	263.96	plus	32.5 %	of income over 1583
1667	1749	the award is	291.04	plus	40.0 %	of income over 1667
1750	1832	the award is	324.38	plus	45.0 %	of income over 1750
1833	1916	the award is	361.88	plus	43.0 %	of income over 1833
1917	1999	the award is	397.71	plus	34.0 %	of income over 1917
2000	2082	the award is	426.04	plus	42.5 %	of income over 2000
2083	2166	the award is	461.46	plus	42.5 %	of income over 2083
2167	2249	the award is	496.88	plus	42.0 %	of income over 2167
2250	2332	the award is	531.88	plus	42.5 %	of income over 2250
2333	2416	the award is	567.29	plus	40.5 %	of income over 2333
2417	2499	the award is	601.04	plus	38.0 %	of income over 2417
2500	2582	the award is	632.71	plus	37.0 %	of income over 2500
2583	2666	the award is	663.54	plus	37.5 %	of income over 2583
2667	2749	the award is	694.79	plus	37.5 %	of income over 2667
2750	2832	the award is	726.04	plus	37.5 %	of income over 2750
2833	2916	the award is	757.29	plus	34.5 %	of income over 2833
2917	2999	the award is	786.04	plus	35.0 %	of income over 2917
3000	3082	the award is	815.21	plus	34.5 %	of income over 3000
3083	3166	the award is	843.96	plus	36.0 %	of income over 3083
3167	3249	the award is	873.96	plus	33.5 %	of income over 3167
3250	3332	the award is	901.88	plus	31.5 %	of income over 3250
3333	3416	the award is	928.13	plus	32.0 %	of income over 3333
3417	3499	the award is	954.79	plus	21.0 %	of income over 3417
3500	3582	the award is	972.29	plus	24.0 %	of income over 3500
3583	3666	the award is	992.29	plus	26.0 %	of income over 3583
3667	3749	the award is	1013.96	plus	26.0 %	of income over 3667
3750	3832	the award is	1035.63	plus	28.0 %	of income over 3750
3833	3916	the award is	1058.96	plus	30.5 %	of income over 3833
3917	3999	the award is	1084.38	plus	31.0 %	of income over 3917
4000	4082	the award is	1110.21	plus	31.0 %	of income over 4000
4083	4166	the award is	1136.04	plus	30.5 %	of income over 4083
4167	4249	the award is	1161.46	plus	31.0 %	of income over 4167

**Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	1187.29	plus	31.5 %	of income over	4250
4333	4416	the award is	1213.54	plus	32.0 %	of income over	4333
4417	4499	the award is	1240.21	plus	32.0 %	of income over	4417
4500	4582	the award is	1266.88	plus	32.0 %	of income over	4500
4583	4666	the award is	1293.54	plus	32.0 %	of income over	4583
4667	4749	the award is	1320.21	plus	32.0 %	of income over	4667
4750	4832	the award is	1346.88	plus	32.0 %	of income over	4750
4833	4916	the award is	1373.54	plus	32.0 %	of income over	4833
4917	4999	the award is	1400.21	plus	32.0 %	of income over	4917
5000	5082	the award is	1426.88	plus	32.0 %	of income over	5000
5083	5166	the award is	1453.54	plus	32.0 %	of income over	5083
5167	5249	the award is	1480.21	plus	32.0 %	of income over	5167
5250	5332	the award is	1506.88	plus	32.0 %	of income over	5250
5333	5416	the award is	1533.54	plus	32.0 %	of income over	5333
5417	5499	the award is	1560.21	plus	32.5 %	of income over	5417
5500	5582	the award is	1587.29	plus	32.0 %	of income over	5500
5583	5666	the award is	1613.96	plus	33.0 %	of income over	5583
5667	5749	the award is	1641.46	plus	33.0 %	of income over	5667
5750	5832	the award is	1668.96	plus	33.0 %	of income over	5750
5833	5916	the award is	1696.46	plus	33.0 %	of income over	5833
5917	5999	the award is	1723.96	plus	33.0 %	of income over	5917
6000	6082	the award is	1751.46	plus	33.0 %	of income over	6000
6083	6166	the award is	1778.96	plus	33.0 %	of income over	6083
6167	6249	the award is	1806.46	plus	33.0 %	of income over	6167
6250	6332	the award is	1833.96	plus	33.0 %	of income over	6250
6333	6416	the award is	1861.46	plus	33.0 %	of income over	6333
6417	6499	the award is	1888.96	plus	32.5 %	of income over	6417
6500	6582	the award is	1916.04	plus	32.5 %	of income over	6500
6583	6666	the award is	1943.13	plus	32.0 %	of income over	6583
6667	6749	the award is	1969.79	plus	32.5 %	of income over	6667
6750	6832	the award is	1996.88	plus	32.0 %	of income over	6750
6833	6916	the award is	2023.54	plus	32.5 %	of income over	6833
6917	6999	the award is	2050.63	plus	32.0 %	of income over	6917
7000	7082	the award is	2077.29	plus	29.0 %	of income over	7000
7083	7166	the award is	2101.46	plus	28.0 %	of income over	7083
7167	7249	the award is	2124.79	plus	28.0 %	of income over	7167
7250	7332	the award is	2148.13	plus	28.5 %	of income over	7250
7333	7416	the award is	2171.88	plus	28.0 %	of income over	7333
7417	7499	the award is	2195.21	plus	28.0 %	of income over	7417
7500	7582	the award is	2218.54	plus	27.0 %	of income over	7500
7583	7666	the award is	2241.04	plus	27.0 %	of income over	7583
7667	7749	the award is	2263.54	plus	27.0 %	of income over	7667
7750	7832	the award is	2286.04	plus	27.0 %	of income over	7750
7833	7916	the award is	2308.54	plus	27.0 %	of income over	7833
7917	7999	the award is	2331.04	plus	27.0 %	of income over	7917
8000	8082	the award is	2353.54	plus	27.0 %	of income over	8000
8083	8166	the award is	2376.04	plus	26.5 %	of income over	8083
8167	8249	the award is	2398.13	plus	27.0 %	of income over	8167
8250	8332	the award is	2420.63	plus	27.0 %	of income over	8250

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	2443.13	<i>plus</i>	27.0 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	2465.63	<i>plus</i>	27.0 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	2488.13	<i>plus</i>	27.0 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	2510.63	<i>plus</i>	27.0 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	2533.13	<i>plus</i>	27.0 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	2555.63	<i>plus</i>	26.5 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	2577.71	<i>plus</i>	27.0 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	2600.21	<i>plus</i>	27.0 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	2622.71	<i>plus</i>	27.0 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	2645.21	<i>plus</i>	27.0 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	2667.71	<i>plus</i>	27.0 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	2690.21	<i>plus</i>	27.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	2712.71	<i>plus</i>	27.0 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	2735.21	<i>plus</i>	26.5 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	2757.29	<i>plus</i>	27.0 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	2779.79	<i>plus</i>	27.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	2802.29	<i>plus</i>	27.0 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	2824.79	<i>plus</i>	26.5 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	2846.88	<i>plus</i>	26.0 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	2868.54	<i>plus</i>	26.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	2890.21	<i>plus</i>	25.5 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	2911.46	<i>plus</i>	26.0 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	2933.13	<i>plus</i>	26.0 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	2954.79	<i>plus</i>	26.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	2976.46	<i>plus</i>	26.0 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	2998.13	<i>plus</i>	26.0 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	3019.79	<i>plus</i>	26.0 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	3041.46	<i>plus</i>	25.5 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	3062.71	<i>plus</i>	26.0 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	3084.38	<i>plus</i>	26.0 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	3106.04	<i>plus</i>	26.0 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	3127.71	<i>plus</i>	26.0 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	3149.38	<i>plus</i>	26.0 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	3171.04	<i>plus</i>	25.5 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	3192.29	<i>plus</i>	26.0 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	3213.96	<i>plus</i>	26.0 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	3235.63	<i>plus</i>	26.0 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	3257.29	<i>plus</i>	26.0 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	3278.96	<i>plus</i>	26.0 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	3300.63	<i>plus</i>	26.0 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	3322.29	<i>plus</i>	25.5 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	3343.54	<i>plus</i>	26.0 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	3365.21	<i>plus</i>	26.0 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	3386.88	<i>plus</i>	26.0 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	3408.54	<i>plus</i>	26.0 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	3430.21	<i>plus</i>	26.0 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	3451.88	<i>plus</i>	26.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	3473.54	<i>plus</i>	25.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	3494.79	<i>plus</i>	26.0 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	3516.46	<i>plus</i>	26.0 %	<i>of income over</i>	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: THREE  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: CURRENT

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	82.9 %	of income over	6745
7000	7999	the award is	212.27	plus	82.6 %	of income over	7000
8000	8999	the award is	1037.94	plus	76.0 %	of income over	8000
9000	9999	the award is	1797.50	plus	25.5 %	of income over	9000
10000	10999	the award is	2052.50	plus	32.5 %	of income over	10000
11000	11999	the award is	2377.50	plus	21.5 %	of income over	11000
12000	12999	the award is	2592.50	plus	20.5 %	of income over	12000
13000	13999	the award is	2797.50	plus	27.5 %	of income over	13000
14000	14999	the award is	3072.50	plus	26.5 %	of income over	14000
15000	15999	the award is	3337.50	plus	26.5 %	of income over	15000
16000	16999	the award is	3602.50	plus	26.0 %	of income over	16000
17000	17999	the award is	3862.50	plus	26.5 %	of income over	17000
18000	18999	the award is	4127.50	plus	26.0 %	of income over	18000
19000	19999	the award is	4387.50	plus	29.0 %	of income over	19000
20000	20999	the award is	4677.50	plus	32.5 %	of income over	20000
21000	21999	the award is	5002.50	plus	43.5 %	of income over	21000
22000	22999	the award is	5437.50	plus	60.0 %	of income over	22000
23000	23999	the award is	6037.50	plus	74.0 %	of income over	23000
24000	24999	the award is	6777.50	plus	64.0 %	of income over	24000
25000	25999	the award is	7417.50	plus	48.0 %	of income over	25000
26000	26999	the award is	7897.50	plus	48.5 %	of income over	26000
27000	27999	the award is	8382.50	plus	48.0 %	of income over	27000
28000	28999	the award is	8862.50	plus	45.5 %	of income over	28000
29000	29999	the award is	9317.50	plus	44.0 %	of income over	29000
30000	30999	the award is	9757.50	plus	44.0 %	of income over	30000
31000	31999	the award is	10197.50	plus	43.5 %	of income over	31000
32000	32999	the award is	10632.50	plus	44.0 %	of income over	32000
33000	33999	the award is	11072.50	plus	44.5 %	of income over	33000
34000	34999	the award is	11517.50	plus	44.5 %	of income over	34000
35000	35999	the award is	11962.50	plus	44.0 %	of income over	35000
36000	36999	the award is	12402.50	plus	44.5 %	of income over	36000
37000	37999	the award is	12847.50	plus	45.5 %	of income over	37000
38000	38999	the award is	13302.50	plus	43.0 %	of income over	38000
39000	39999	the award is	13732.50	plus	42.5 %	of income over	39000
40000	40999	the award is	14157.50	plus	42.5 %	of income over	40000
41000	41999	the award is	14582.50	plus	42.5 %	of income over	41000
42000	42999	the award is	15007.50	plus	45.0 %	of income over	42000
43000	43999	the award is	15457.50	plus	47.0 %	of income over	43000
44000	44999	the award is	15927.50	plus	45.5 %	of income over	44000
45000	45999	the award is	16382.50	plus	43.0 %	of income over	45000
46000	46999	the award is	16812.50	plus	40.5 %	of income over	46000
47000	47999	the award is	17217.50	plus	33.0 %	of income over	47000
48000	48999	the award is	17547.50	plus	37.5 %	of income over	48000
49000	49999	the award is	17922.50	plus	39.5 %	of income over	49000
50000	50999	the award is	18317.50	plus	39.0 %	of income over	50000

Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award				
from	to					
51000	51999	the award is	18707.50	plus	39.0 %	of income over 51000
52000	52999	the award is	19097.50	plus	39.0 %	of income over 52000
53000	53999	the award is	19487.50	plus	39.5 %	of income over 53000
54000	54999	the award is	19882.50	plus	39.0 %	of income over 54000
55000	55999	the award is	20272.50	plus	39.0 %	of income over 55000
56000	56999	the award is	20662.50	plus	39.0 %	of income over 56000
57000	57999	the award is	21052.50	plus	39.5 %	of income over 57000
58000	58999	the award is	21447.50	plus	39.0 %	of income over 58000
59000	59999	the award is	21837.50	plus	39.0 %	of income over 59000
60000	60999	the award is	22227.50	plus	39.0 %	of income over 60000
61000	61999	the award is	22617.50	plus	39.5 %	of income over 61000
62000	62999	the award is	23012.50	plus	39.5 %	of income over 62000
63000	63999	the award is	23407.50	plus	40.0 %	of income over 63000
64000	64999	the award is	23807.50	plus	40.0 %	of income over 64000
65000	65999	the award is	24207.50	plus	40.0 %	of income over 65000
66000	66999	the award is	24607.50	plus	40.0 %	of income over 66000
67000	67999	the award is	25007.50	plus	40.0 %	of income over 67000
68000	68999	the award is	25407.50	plus	40.0 %	of income over 68000
69000	69999	the award is	25807.50	plus	40.0 %	of income over 69000
70000	70999	the award is	26207.50	plus	40.0 %	of income over 70000
71000	71999	the award is	26607.50	plus	40.5 %	of income over 71000
72000	72999	the award is	27012.50	plus	40.0 %	of income over 72000
73000	73999	the award is	27412.50	plus	40.0 %	of income over 73000
74000	74999	the award is	27812.50	plus	40.0 %	of income over 74000
75000	75999	the award is	28212.50	plus	40.0 %	of income over 75000
76000	76999	the award is	28612.50	plus	40.0 %	of income over 76000
77000	77999	the award is	29012.50	plus	40.0 %	of income over 77000
78000	78999	the award is	29412.50	plus	40.0 %	of income over 78000
79000	79999	the award is	29812.50	plus	40.0 %	of income over 79000
80000	80999	the award is	30212.50	plus	40.0 %	of income over 80000
81000	81999	the award is	30612.50	plus	40.0 %	of income over 81000
82000	82999	the award is	31012.50	plus	40.0 %	of income over 82000
83000	83999	the award is	31412.50	plus	40.5 %	of income over 83000
84000	84999	the award is	31817.50	plus	40.0 %	of income over 84000
85000	85999	the award is	32217.50	plus	40.0 %	of income over 85000
86000	86999	the award is	32617.50	plus	40.0 %	of income over 86000
87000	87999	the award is	33017.50	plus	40.0 %	of income over 87000
88000	88999	the award is	33417.50	plus	39.0 %	of income over 88000
89000	89999	the award is	33807.50	plus	39.5 %	of income over 89000
90000	90999	the award is	34202.50	plus	39.5 %	of income over 90000
91000	91999	the award is	34597.50	plus	39.0 %	of income over 91000
92000	92999	the award is	34987.50	plus	39.5 %	of income over 92000
93000	93999	the award is	35382.50	plus	39.5 %	of income over 93000
94000	94999	the award is	35777.50	plus	39.0 %	of income over 94000
95000	95999	the award is	36167.50	plus	37.5 %	of income over 95000
96000	96999	the award is	36542.50	plus	35.5 %	of income over 96000
97000	97999	the award is	36897.50	plus	35.5 %	of income over 97000
98000	98999	the award is	37252.50	plus	35.5 %	of income over 98000
99000	99999	the award is	37607.50	plus	36.0 %	of income over 99000

Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
100000	101000	the award is	37967.50	plus	35.5 %	of income over	100000
101000	102000	the award is	38322.50	plus	35 %	of income over	101000
102000	103000	the award is	38672.50	plus	34.5 %	of income over	102000
103000	104000	the award is	39017.50	plus	34.5 %	of income over	103000
104000	105000	the award is	39362.50	plus	34 %	of income over	104000
105000	106000	the award is	39702.50	plus	34.5 %	of income over	105000
106000	107000	the award is	40047.50	plus	34 %	of income over	106000
107000	108000	the award is	40387.50	plus	34.5 %	of income over	107000
108000	109000	the award is	40732.50	plus	34.5 %	of income over	108000
109000	110000	the award is	41077.50	plus	34 %	of income over	109000
110000	111000	the award is	41417.50	plus	34.5 %	of income over	110000
111000	112000	the award is	41762.50	plus	34 %	of income over	111000
112000	113000	the award is	42102.50	plus	34.5 %	of income over	112000
113000	114000	the award is	42447.50	plus	34 %	of income over	113000
114000	115000	the award is	42787.50	plus	34.5 %	of income over	114000
115000	116000	the award is	43132.50	plus	34.5 %	of income over	115000
116000	117000	the award is	43477.50	plus	34 %	of income over	116000
117000	118000	the award is	43817.50	plus	34.5 %	of income over	117000
118000	119000	the award is	44162.50	plus	34 %	of income over	118000
119000	120000	the award is	44502.50	plus	34.5 %	of income over	119000
120000	121000	the award is	44847.50	plus	34.5 %	of income over	120000
121000	122000	the award is	45192.50	plus	34 %	of income over	121000
122000	123000	the award is	45532.50	plus	34.5 %	of income over	122000
123000	124000	the award is	45877.50	plus	34 %	of income over	123000
124000	125000	the award is	46217.50	plus	34.5 %	of income over	124000
125000	126000	the award is	46562.50	plus	34.5 %	of income over	125000
126000	127000	the award is	46907.50	plus	34 %	of income over	126000
127000	128000	the award is	47247.50	plus	34.5 %	of income over	127000
128000	129000	the award is	47592.50	plus	34 %	of income over	128000
129000	130000	the award is	47932.50	plus	34.5 %	of income over	129000
130000	131000	the award is	48277.50	plus	34.5 %	of income over	130000
131000	132000	the award is	48622.50	plus	34 %	of income over	131000
132000	133000	the award is	48962.50	plus	34 %	of income over	132000
133000	134000	the award is	49302.50	plus	33.5 %	of income over	133000
134000	135000	the award is	49637.50	plus	33 %	of income over	134000
135000	136000	the award is	49967.50	plus	33.5 %	of income over	135000
136000	137000	the award is	50302.50	plus	33.5 %	of income over	136000
137000	138000	the award is	50637.50	plus	33 %	of income over	137000
138000	139000	the award is	50967.50	plus	33.5 %	of income over	138000
139000	140000	the award is	51302.50	plus	33.5 %	of income over	139000
140000	141000	the award is	51637.50	plus	33 %	of income over	140000
141000	142000	the award is	51967.50	plus	33.5 %	of income over	141000
142000	143000	the award is	52302.50	plus	33.5 %	of income over	142000
143000	144000	the award is	52637.50	plus	33 %	of income over	143000
144000	145000	the award is	52967.50	plus	33.5 %	of income over	144000
145000	146000	the award is	53302.50	plus	33.5 %	of income over	145000
146000	147000	the award is	53637.50	plus	33 %	of income over	146000
147000	148000	the award is	53967.50	plus	33.5 %	of income over	147000
148000	149000	the award is	54302.50	plus	33.5 %	of income over	148000
149000	149999	the award is	54637.50	plus	33 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: THREE  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: CURRENT

Monthly Gross Income		Monthly Payment					
from	to						
0	561	<i>the award is</i>	0.00				
562	582	<i>the award is</i>	0.00	plus	82.9 %	<i>of income over</i>	562
583	666	<i>the award is</i>	17.69	plus	82.6 %	<i>of income over</i>	583
667	749	<i>the award is</i>	86.49	plus	76.0 %	<i>of income over</i>	667
750	832	<i>the award is</i>	149.79	plus	25.5 %	<i>of income over</i>	750
833	916	<i>the award is</i>	171.04	plus	32.5 %	<i>of income over</i>	833
917	999	<i>the award is</i>	198.13	plus	21.5 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	216.04	plus	20.5 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	233.13	plus	27.5 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	256.04	plus	26.5 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	278.13	plus	26.5 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	300.21	plus	26.0 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	321.88	plus	26.5 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	343.96	plus	26.0 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	365.63	plus	29.0 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	389.79	plus	32.5 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	416.88	plus	43.5 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	453.13	plus	60.0 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	503.13	plus	74.0 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	564.79	plus	64.0 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	618.13	plus	48.0 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	658.13	plus	48.5 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	698.54	plus	48.0 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	738.54	plus	45.5 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	776.46	plus	44.0 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	813.13	plus	44.0 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	849.79	plus	43.5 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	886.04	plus	44.0 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	922.71	plus	44.5 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	959.79	plus	44.5 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	996.88	plus	44.0 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	1033.54	plus	44.5 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	1070.63	plus	45.5 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	1108.54	plus	43.0 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	1144.38	plus	42.5 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	1179.79	plus	42.5 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	1215.21	plus	42.5 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	1250.63	plus	45.0 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	1288.13	plus	47.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	1327.29	plus	45.5 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	1365.21	plus	43.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	1401.04	plus	40.5 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	1434.79	plus	33.0 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	1462.29	plus	37.5 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	1493.54	plus	39.5 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	1526.46	plus	39.0 %	<i>of income over</i>	4167

**Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current Tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	1558.96	plus	39.0 %	of income over	4250
4333	4416	the award is	1591.46	plus	39.0 %	of income over	4333
4417	4499	the award is	1623.96	plus	39.5 %	of income over	4417
4500	4582	the award is	1656.88	plus	39.0 %	of income over	4500
4583	4666	the award is	1689.38	plus	39.0 %	of income over	4583
4667	4749	the award is	1721.88	plus	39.0 %	of income over	4667
4750	4832	the award is	1754.38	plus	39.5 %	of income over	4750
4833	4916	the award is	1787.29	plus	39.0 %	of income over	4833
4917	4999	the award is	1819.79	plus	39.0 %	of income over	4917
5000	5082	the award is	1852.29	plus	39.0 %	of income over	5000
5083	5166	the award is	1884.79	plus	39.5 %	of income over	5083
5167	5249	the award is	1917.71	plus	39.5 %	of income over	5167
5250	5332	the award is	1950.63	plus	40.0 %	of income over	5250
5333	5416	the award is	1983.96	plus	40.0 %	of income over	5333
5417	5499	the award is	2017.29	plus	40.0 %	of income over	5417
5500	5582	the award is	2050.63	plus	40.0 %	of income over	5500
5583	5666	the award is	2083.96	plus	40.0 %	of income over	5583
5667	5749	the award is	2117.29	plus	40.0 %	of income over	5667
5750	5832	the award is	2150.63	plus	40.0 %	of income over	5750
5833	5916	the award is	2183.96	plus	40.0 %	of income over	5833
5917	5999	the award is	2217.29	plus	40.5 %	of income over	5917
6000	6082	the award is	2251.04	plus	40.0 %	of income over	6000
6083	6166	the award is	2284.38	plus	40.0 %	of income over	6083
6167	6249	the award is	2317.71	plus	40.0 %	of income over	6167
6250	6332	the award is	2351.04	plus	40.0 %	of income over	6250
6333	6416	the award is	2384.38	plus	40.0 %	of income over	6333
6417	6499	the award is	2417.71	plus	40.0 %	of income over	6417
6500	6582	the award is	2451.04	plus	40.0 %	of income over	6500
6583	6666	the award is	2484.38	plus	40.0 %	of income over	6583
6667	6749	the award is	2517.71	plus	40.0 %	of income over	6667
6750	6832	the award is	2551.04	plus	40.0 %	of income over	6750
6833	6916	the award is	2584.38	plus	40.0 %	of income over	6833
6917	6999	the award is	2617.71	plus	40.5 %	of income over	6917
7000	7082	the award is	2651.46	plus	40.0 %	of income over	7000
7083	7166	the award is	2684.79	plus	40.0 %	of income over	7083
7167	7249	the award is	2718.13	plus	40.0 %	of income over	7167
7250	7332	the award is	2751.46	plus	40.0 %	of income over	7250
7333	7416	the award is	2784.79	plus	39.0 %	of income over	7333
7417	7499	the award is	2817.29	plus	39.5 %	of income over	7417
7500	7582	the award is	2850.21	plus	39.5 %	of income over	7500
7583	7666	the award is	2883.13	plus	39.0 %	of income over	7583
7667	7749	the award is	2915.63	plus	39.5 %	of income over	7667
7750	7832	the award is	2948.54	plus	39.5 %	of income over	7750
7833	7916	the award is	2981.46	plus	39.0 %	of income over	7833
7917	7999	the award is	3013.96	plus	37.5 %	of income over	7917
8000	8082	the award is	3045.21	plus	35.5 %	of income over	8000
8083	8166	the award is	3074.79	plus	35.5 %	of income over	8083
8167	8249	the award is	3104.38	plus	35.5 %	of income over	8167
8250	8333	the award is	3133.96	plus	36.0 %	of income over	8250



Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Current Tax Treatment (con't)

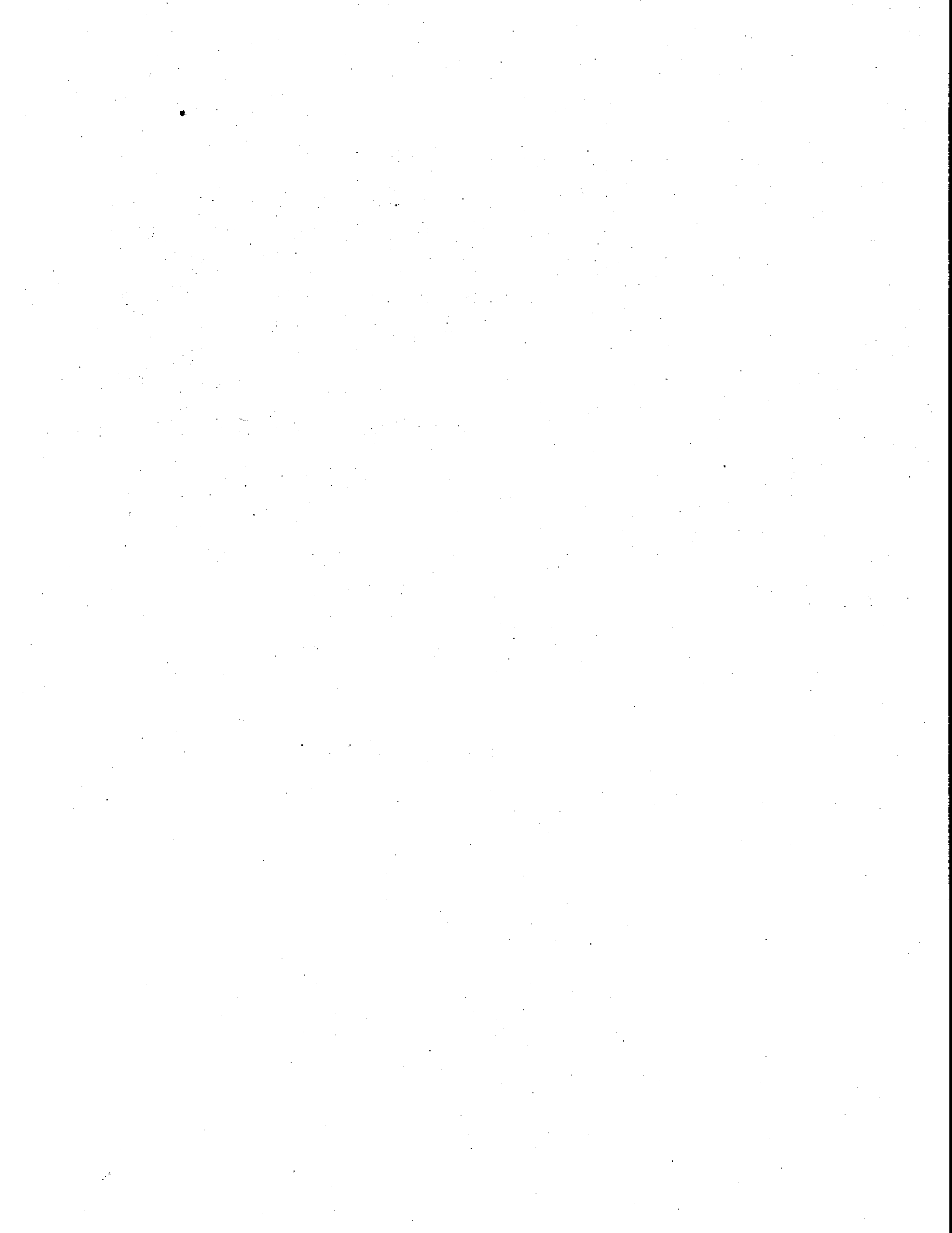
Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	3163.96	plus	35.5 %	of income over	8333
8417	8499	the award is	3193.54	plus	35.0 %	of income over	8417
8500	8582	the award is	3222.71	plus	34.5 %	of income over	8500
8583	8666	the award is	3251.46	plus	34.5 %	of income over	8583
8667	8749	the award is	3280.21	plus	34.0 %	of income over	8667
8750	8832	the award is	3308.54	plus	34.5 %	of income over	8750
8833	8916	the award is	3337.29	plus	34.0 %	of income over	8833
8917	8999	the award is	3365.63	plus	34.5 %	of income over	8917
9000	9082	the award is	3394.38	plus	34.5 %	of income over	9000
9083	9166	the award is	3423.13	plus	34.0 %	of income over	9083
9167	9249	the award is	3451.46	plus	34.5 %	of income over	9167
9250	9332	the award is	3480.21	plus	34.0 %	of income over	9250
9333	9416	the award is	3508.54	plus	34.5 %	of income over	9333
9417	9499	the award is	3537.29	plus	34.0 %	of income over	9417
9500	9582	the award is	3565.63	plus	34.5 %	of income over	9500
9583	9666	the award is	3594.38	plus	34.5 %	of income over	9583
9667	9749	the award is	3623.13	plus	34.0 %	of income over	9667
9750	9832	the award is	3651.46	plus	34.5 %	of income over	9750
9833	9916	the award is	3680.21	plus	34.0 %	of income over	9833
9917	9999	the award is	3708.54	plus	34.5 %	of income over	9917
10000	10082	the award is	3737.29	plus	34.5 %	of income over	10000
10083	10166	the award is	3766.04	plus	34.0 %	of income over	10083
10167	10249	the award is	3794.38	plus	34.5 %	of income over	10167
10250	10332	the award is	3823.13	plus	34.0 %	of income over	10250
10333	10416	the award is	3851.46	plus	34.5 %	of income over	10333
10417	10499	the award is	3880.21	plus	34.5 %	of income over	10417
10500	10582	the award is	3908.96	plus	34.0 %	of income over	10500
10583	10666	the award is	3937.29	plus	34.5 %	of income over	10583
10667	10749	the award is	3966.04	plus	34.0 %	of income over	10667
10750	10832	the award is	3994.38	plus	34.5 %	of income over	10750
10833	10916	the award is	4023.13	plus	34.5 %	of income over	10833
10917	10999	the award is	4051.88	plus	34.0 %	of income over	10917
11000	11082	the award is	4080.21	plus	34.0 %	of income over	11000
11083	11166	the award is	4108.54	plus	33.5 %	of income over	11083
11167	11249	the award is	4136.46	plus	33.0 %	of income over	11167
11250	11332	the award is	4163.96	plus	33.5 %	of income over	11250
11333	11416	the award is	4191.88	plus	33.5 %	of income over	11333
11417	11499	the award is	4219.79	plus	33.0 %	of income over	11417
11500	11582	the award is	4247.29	plus	33.5 %	of income over	11500
11583	11666	the award is	4275.21	plus	33.5 %	of income over	11583
11667	11749	the award is	4303.13	plus	33.0 %	of income over	11667
11750	11832	the award is	4330.63	plus	33.5 %	of income over	11750
11833	11916	the award is	4358.54	plus	33.5 %	of income over	11833
11917	11999	the award is	4386.46	plus	33.0 %	of income over	11917
12000	12082	the award is	4413.96	plus	33.5 %	of income over	12000
12083	12166	the award is	4441.88	plus	33.5 %	of income over	12083
12167	12249	the award is	4469.79	plus	33.0 %	of income over	12167
12250	12332	the award is	4497.29	plus	33.5 %	of income over	12250
12333	12416	the award is	4525.21	plus	33.5 %	of income over	12333
12417	12500	the award is	4553.13	plus	33.0 %	of income over	12417

## APPENDIX E

---

### **Table of Child Support Award Amounts, Revised Fixed Percentage & Revised Fixed Percentage- Low Income Adjusted Formulas with Reversed Tax Treatment (No Deduction/ No Inclusion/No Credit) for Ontario, 1, 2, & 3 Children**

**For the purposes of example, Ontario provincial taxes were used. Similar tables are available for the provinces of British Columbia, Alberta, Quebec and New Brunswick. Copies can be obtained by contacting the Research Section, Department of Justice Canada.**



**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **ONE**  
 Formula: **REVISED FIXED PERCENTAGE**  
 Tax Treatment: **REVERSED**

Annual Gross Income		Annual Award			
from	to				
0	6744	<i>the award is</i>	0.00		
6745	6999	<i>the award is</i>	0.00	plus 38.6 %	<i>of income over 6745</i>
7000	7999	<i>the award is</i>	98.73	plus 38.4 %	<i>of income over 7000</i>
8000	8999	<i>the award is</i>	482.67	plus 25.5 %	<i>of income over 8000</i>
9000	9999	<i>the award is</i>	737.50	plus 0.0 %	<i>of income over 9000</i>
10000	10999	<i>the award is</i>	737.50	plus 0.0 %	<i>of income over 10000</i>
11000	11999	<i>the award is</i>	737.50	plus 0.0 %	<i>of income over 11000</i>
12000	12999	<i>the award is</i>	737.50	plus 3.0 %	<i>of income over 12000</i>
13000	13999	<i>the award is</i>	767.50	plus 7.5 %	<i>of income over 13000</i>
14000	14999	<i>the award is</i>	842.50	plus 7.5 %	<i>of income over 14000</i>
15000	15999	<i>the award is</i>	917.50	plus 8.0 %	<i>of income over 15000</i>
16000	16999	<i>the award is</i>	997.50	plus 7.5 %	<i>of income over 16000</i>
17000	17999	<i>the award is</i>	1072.50	plus 7.5 %	<i>of income over 17000</i>
18000	18999	<i>the award is</i>	1147.50	plus 15.5 %	<i>of income over 18000</i>
19000	19999	<i>the award is</i>	1302.50	plus 19.0 %	<i>of income over 19000</i>
20000	20999	<i>the award is</i>	1492.50	plus 18.5 %	<i>of income over 20000</i>
21000	21999	<i>the award is</i>	1677.50	plus 14.0 %	<i>of income over 21000</i>
22000	22999	<i>the award is</i>	1817.50	plus 11.5 %	<i>of income over 22000</i>
23000	23999	<i>the award is</i>	1932.50	plus 11.0 %	<i>of income over 23000</i>
24000	24999	<i>the award is</i>	2042.50	plus 12.0 %	<i>of income over 24000</i>
25000	25999	<i>the award is</i>	2162.50	plus 11.5 %	<i>of income over 25000</i>
26000	26999	<i>the award is</i>	2277.50	plus 12.5 %	<i>of income over 26000</i>
27000	27999	<i>the award is</i>	2402.50	plus 12.5 %	<i>of income over 27000</i>
28000	28999	<i>the award is</i>	2527.50	plus 12.5 %	<i>of income over 28000</i>
29000	29999	<i>the award is</i>	2652.50	plus 14.0 %	<i>of income over 29000</i>
30000	30999	<i>the award is</i>	2792.50	plus 10.9 %	<i>of income over 30000</i>
31000	31999	<i>the award is</i>	2901.25	plus 14.6 %	<i>of income over 31000</i>
32000	32999	<i>the award is</i>	3047.50	plus 14.5 %	<i>of income over 32000</i>
33000	33999	<i>the award is</i>	3192.50	plus 14.0 %	<i>of income over 33000</i>
34000	34999	<i>the award is</i>	3332.50	plus 11.5 %	<i>of income over 34000</i>
35000	35999	<i>the award is</i>	3447.50	plus 11.0 %	<i>of income over 35000</i>
36000	36999	<i>the award is</i>	3557.50	plus 12.0 %	<i>of income over 36000</i>
37000	37999	<i>the award is</i>	3677.50	plus 10.5 %	<i>of income over 37000</i>
38000	38999	<i>the award is</i>	3782.50	plus 10.0 %	<i>of income over 38000</i>
39000	39999	<i>the award is</i>	3882.50	plus 9.5 %	<i>of income over 39000</i>
40000	40999	<i>the award is</i>	3977.50	plus 10.0 %	<i>of income over 40000</i>
41000	41999	<i>the award is</i>	4077.50	plus 9.5 %	<i>of income over 41000</i>
42000	42999	<i>the award is</i>	4172.50	plus 10.0 %	<i>of income over 42000</i>
43000	43999	<i>the award is</i>	4272.50	plus 10.0 %	<i>of income over 43000</i>
44000	44999	<i>the award is</i>	4372.50	plus 9.5 %	<i>of income over 44000</i>
45000	45999	<i>the award is</i>	4467.50	plus 10.0 %	<i>of income over 45000</i>
46000	46999	<i>the award is</i>	4567.50	plus 9.5 %	<i>of income over 46000</i>
47000	47999	<i>the award is</i>	4662.50	plus 10.0 %	<i>of income over 47000</i>
48000	48999	<i>the award is</i>	4762.50	plus 9.5 %	<i>of income over 48000</i>
49000	49999	<i>the award is</i>	4857.50	plus 10.0 %	<i>of income over 49000</i>
50000	50999	<i>the award is</i>	4957.50	plus 9.5 %	<i>of income over 50000</i>

**Ontario -One Child, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
51000	51999	<i>the award is</i>	5052.50	plus	10.0 %	<i>of income over</i>	51000
52000	52999	<i>the award is</i>	5152.50	plus	10.0 %	<i>of income over</i>	52000
53000	53999	<i>the award is</i>	5252.50	plus	9.5 %	<i>of income over</i>	53000
54000	54999	<i>the award is</i>	5347.50	plus	9.5 %	<i>of income over</i>	54000
55000	55999	<i>the award is</i>	5442.50	plus	9.0 %	<i>of income over</i>	55000
56000	56999	<i>the award is</i>	5532.50	plus	9.5 %	<i>of income over</i>	56000
57000	57999	<i>the award is</i>	5627.50	plus	9.5 %	<i>of income over</i>	57000
58000	58999	<i>the award is</i>	5722.50	plus	10.0 %	<i>of income over</i>	58000
59000	59999	<i>the award is</i>	5822.50	plus	9.0 %	<i>of income over</i>	59000
60000	60999	<i>the award is</i>	5912.50	plus	9.0 %	<i>of income over</i>	60000
61000	61999	<i>the award is</i>	6002.50	plus	9.0 %	<i>of income over</i>	61000
62000	62999	<i>the award is</i>	6092.50	plus	8.5 %	<i>of income over</i>	62000
63000	63999	<i>the award is</i>	6177.50	plus	8.5 %	<i>of income over</i>	63000
64000	64999	<i>the award is</i>	6262.50	plus	7.5 %	<i>of income over</i>	64000
65000	65999	<i>the award is</i>	6337.50	plus	8.0 %	<i>of income over</i>	65000
66000	66999	<i>the award is</i>	6417.50	plus	8.5 %	<i>of income over</i>	66000
67000	67999	<i>the award is</i>	6502.50	plus	9.0 %	<i>of income over</i>	67000
68000	68999	<i>the award is</i>	6592.50	plus	8.5 %	<i>of income over</i>	68000
69000	69999	<i>the award is</i>	6677.50	plus	8.5 %	<i>of income over</i>	69000
70000	70999	<i>the award is</i>	6762.50	plus	8.5 %	<i>of income over</i>	70000
71000	71999	<i>the award is</i>	6847.50	plus	8.5 %	<i>of income over</i>	71000
72000	72999	<i>the award is</i>	6932.50	plus	8.5 %	<i>of income over</i>	72000
73000	73999	<i>the award is</i>	7017.50	plus	8.5 %	<i>of income over</i>	73000
74000	74999	<i>the award is</i>	7102.50	plus	8.5 %	<i>of income over</i>	74000
75000	75999	<i>the award is</i>	7187.50	plus	8.5 %	<i>of income over</i>	75000
76000	76999	<i>the award is</i>	7272.50	plus	9.0 %	<i>of income over</i>	76000
77000	77999	<i>the award is</i>	7362.50	plus	8.5 %	<i>of income over</i>	77000
78000	78999	<i>the award is</i>	7447.50	plus	8.5 %	<i>of income over</i>	78000
79000	79999	<i>the award is</i>	7532.50	plus	8.5 %	<i>of income over</i>	79000
80000	80999	<i>the award is</i>	7617.50	plus	8.5 %	<i>of income over</i>	80000
81000	81999	<i>the award is</i>	7702.50	plus	8.5 %	<i>of income over</i>	81000
82000	82999	<i>the award is</i>	7787.50	plus	8.5 %	<i>of income over</i>	82000
83000	83999	<i>the award is</i>	7872.50	plus	8.5 %	<i>of income over</i>	83000
84000	84999	<i>the award is</i>	7957.50	plus	7.5 %	<i>of income over</i>	84000
85000	85999	<i>the award is</i>	8032.50	plus	8.0 %	<i>of income over</i>	85000
86000	86999	<i>the award is</i>	8112.50	plus	8.5 %	<i>of income over</i>	86000
87000	87999	<i>the award is</i>	8197.50	plus	8.5 %	<i>of income over</i>	87000
88000	88999	<i>the award is</i>	8282.50	plus	8.0 %	<i>of income over</i>	88000
89000	89999	<i>the award is</i>	8362.50	plus	8.5 %	<i>of income over</i>	89000
90000	90999	<i>the award is</i>	8447.50	plus	8.5 %	<i>of income over</i>	90000
91000	91999	<i>the award is</i>	8532.50	plus	8.5 %	<i>of income over</i>	91000
92000	92999	<i>the award is</i>	8617.50	plus	8.0 %	<i>of income over</i>	92000
93000	93999	<i>the award is</i>	8697.50	plus	8.5 %	<i>of income over</i>	93000
94000	94999	<i>the award is</i>	8782.50	plus	8.5 %	<i>of income over</i>	94000
95000	95999	<i>the award is</i>	8867.50	plus	8.5 %	<i>of income over</i>	95000
96000	96999	<i>the award is</i>	8952.50	plus	8.0 %	<i>of income over</i>	96000
97000	97999	<i>the award is</i>	9032.50	plus	8.5 %	<i>of income over</i>	97000
98000	98999	<i>the award is</i>	9117.50	plus	8.5 %	<i>of income over</i>	98000
99000	99999	<i>the award is</i>	9202.50	plus	8.0 %	<i>of income over</i>	99000

Ontario -One Child, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
10000	101000	<i>the award is</i>	9282.50	<i>plus</i>	8.5 %	<i>of income over</i>	100000
101000	102000	<i>the award is</i>	9387.50	<i>plus</i>	8.5 %	<i>of income over</i>	101000
102000	103000	<i>the award is</i>	9452.50	<i>plus</i>	8.5 %	<i>of income over</i>	102000
103000	104000	<i>the award is</i>	9537.50	<i>plus</i>	8 %	<i>of income over</i>	103000
104000	105000	<i>the award is</i>	9617.50	<i>plus</i>	8.5 %	<i>of income over</i>	104000
105000	106000	<i>the award is</i>	9702.50	<i>plus</i>	8.5 %	<i>of income over</i>	105000
106000	107000	<i>the award is</i>	9787.50	<i>plus</i>	8.5 %	<i>of income over</i>	106000
107000	108000	<i>the award is</i>	9872.50	<i>plus</i>	8 %	<i>of income over</i>	107000
108000	109000	<i>the award is</i>	9952.50	<i>plus</i>	8.5 %	<i>of income over</i>	108000
109000	110000	<i>the award is</i>	10037.50	<i>plus</i>	8.5 %	<i>of income over</i>	109000
110000	111000	<i>the award is</i>	10122.50	<i>plus</i>	8.5 %	<i>of income over</i>	110000
111000	112000	<i>the award is</i>	10207.50	<i>plus</i>	8 %	<i>of income over</i>	111000
112000	113000	<i>the award is</i>	10287.50	<i>plus</i>	8.5 %	<i>of income over</i>	112000
113000	114000	<i>the award is</i>	10372.50	<i>plus</i>	8.5 %	<i>of income over</i>	113000
114000	115000	<i>the award is</i>	10457.50	<i>plus</i>	8.5 %	<i>of income over</i>	114000
115000	116000	<i>the award is</i>	10542.50	<i>plus</i>	8 %	<i>of income over</i>	115000
116000	117000	<i>the award is</i>	10622.50	<i>plus</i>	8.5 %	<i>of income over</i>	116000
117000	118000	<i>the award is</i>	10707.50	<i>plus</i>	8.5 %	<i>of income over</i>	117000
118000	119000	<i>the award is</i>	10792.50	<i>plus</i>	8.5 %	<i>of income over</i>	118000
119000	120000	<i>the award is</i>	10877.50	<i>plus</i>	8 %	<i>of income over</i>	119000
120000	121000	<i>the award is</i>	10957.50	<i>plus</i>	8.5 %	<i>of income over</i>	120000
121000	122000	<i>the award is</i>	11042.50	<i>plus</i>	8.5 %	<i>of income over</i>	121000
122000	123000	<i>the award is</i>	11127.50	<i>plus</i>	8.5 %	<i>of income over</i>	122000
123000	124000	<i>the award is</i>	11212.50	<i>plus</i>	8 %	<i>of income over</i>	123000
124000	125000	<i>the award is</i>	11292.50	<i>plus</i>	8.5 %	<i>of income over</i>	124000
125000	126000	<i>the award is</i>	11377.50	<i>plus</i>	8.5 %	<i>of income over</i>	125000
126000	127000	<i>the award is</i>	11462.50	<i>plus</i>	8.5 %	<i>of income over</i>	126000
127000	128000	<i>the award is</i>	11547.50	<i>plus</i>	8 %	<i>of income over</i>	127000
128000	129000	<i>the award is</i>	11627.50	<i>plus</i>	8.5 %	<i>of income over</i>	128000
129000	130000	<i>the award is</i>	11712.50	<i>plus</i>	8.5 %	<i>of income over</i>	129000
130000	131000	<i>the award is</i>	11797.50	<i>plus</i>	8 %	<i>of income over</i>	130000
131000	132000	<i>the award is</i>	11877.50	<i>plus</i>	8.5 %	<i>of income over</i>	131000
132000	133000	<i>the award is</i>	11962.50	<i>plus</i>	8.5 %	<i>of income over</i>	132000
133000	134000	<i>the award is</i>	12047.50	<i>plus</i>	8.5 %	<i>of income over</i>	133000
134000	135000	<i>the award is</i>	12132.50	<i>plus</i>	8 %	<i>of income over</i>	134000
135000	136000	<i>the award is</i>	12212.50	<i>plus</i>	8.5 %	<i>of income over</i>	135000
136000	137000	<i>the award is</i>	12297.50	<i>plus</i>	8.5 %	<i>of income over</i>	136000
137000	138000	<i>the award is</i>	12382.50	<i>plus</i>	8.5 %	<i>of income over</i>	137000
138000	139000	<i>the award is</i>	12467.50	<i>plus</i>	8 %	<i>of income over</i>	138000
139000	140000	<i>the award is</i>	12547.50	<i>plus</i>	8.5 %	<i>of income over</i>	139000
140000	141000	<i>the award is</i>	12632.50	<i>plus</i>	8.5 %	<i>of income over</i>	140000
141000	142000	<i>the award is</i>	12717.50	<i>plus</i>	8.5 %	<i>of income over</i>	141000
142000	143000	<i>the award is</i>	12802.50	<i>plus</i>	8 %	<i>of income over</i>	142000
143000	144000	<i>the award is</i>	12882.50	<i>plus</i>	8.5 %	<i>of income over</i>	143000
144000	145000	<i>the award is</i>	12967.50	<i>plus</i>	8.5 %	<i>of income over</i>	144000
145000	146000	<i>the award is</i>	13052.50	<i>plus</i>	8.5 %	<i>of income over</i>	145000
146000	147000	<i>the award is</i>	13137.50	<i>plus</i>	8 %	<i>of income over</i>	146000
147000	148000	<i>the award is</i>	13217.50	<i>plus</i>	8.5 %	<i>of income over</i>	147000
148000	149000	<i>the award is</i>	13302.50	<i>plus</i>	8.5 %	<i>of income over</i>	148000
149000	149999	<i>the award is</i>	13387.50	<i>plus</i>	8.5 %	<i>of income over</i>	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: ONE  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: REVERSED

Monthly Gross Income		Monthly Payment					
from	to						
0	561	<i>the award is</i>	0.00				
562	582	<i>the award is</i>	0.00	plus	38.6 %	<i>of income over</i>	562
583	666	<i>the award is</i>	8.23	plus	38.4 %	<i>of income over</i>	583
667	749	<i>the award is</i>	40.22	plus	25.5 %	<i>of income over</i>	667
750	832	<i>the award is</i>	61.46	plus	0.0 %	<i>of income over</i>	750
833	916	<i>the award is</i>	61.46	plus	0.0 %	<i>of income over</i>	833
917	999	<i>the award is</i>	61.46	plus	0.0 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	61.46	plus	3.0 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	63.96	plus	7.5 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	70.21	plus	7.5 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	76.46	plus	8.0 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	83.13	plus	7.5 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	89.38	plus	7.5 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	95.63	plus	15.5 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	108.54	plus	19.0 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	124.38	plus	18.5 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	139.79	plus	14.0 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	151.46	plus	11.5 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	161.04	plus	11.0 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	170.21	plus	12.0 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	180.21	plus	11.5 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	189.79	plus	12.5 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	200.21	plus	12.5 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	210.63	plus	12.5 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	221.04	plus	14.0 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	232.71	plus	10.9 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	241.77	plus	14.6 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	253.96	plus	14.5 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	266.04	plus	14.0 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	277.71	plus	11.5 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	287.29	plus	11.0 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	296.46	plus	12.0 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	306.46	plus	10.5 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	315.21	plus	10.0 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	323.54	plus	9.5 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	331.46	plus	10.0 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	339.79	plus	9.5 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	347.71	plus	10.0 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	356.04	plus	10.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	364.38	plus	9.5 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	372.29	plus	10.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	380.63	plus	9.5 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	388.54	plus	10.0 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	396.88	plus	9.5 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	404.79	plus	10.0 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	413.13	plus	9.5 %	<i>of income over</i>	4167

Ontario -One Child, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	<i>the award is</i>	421.04	plus	10.0 %	<i>of income over</i>	4250
4333	4416	<i>the award is</i>	429.38	plus	10.0 %	<i>of income over</i>	4333
4417	4499	<i>the award is</i>	437.71	plus	9.5 %	<i>of income over</i>	4417
4500	4582	<i>the award is</i>	445.63	plus	9.5 %	<i>of income over</i>	4500
4583	4666	<i>the award is</i>	453.54	plus	9.0 %	<i>of income over</i>	4583
4667	4749	<i>the award is</i>	461.04	plus	9.5 %	<i>of income over</i>	4667
4750	4832	<i>the award is</i>	468.96	plus	9.5 %	<i>of income over</i>	4750
4833	4916	<i>the award is</i>	476.88	plus	10.0 %	<i>of income over</i>	4833
4917	4999	<i>the award is</i>	485.21	plus	9.0 %	<i>of income over</i>	4917
5000	5082	<i>the award is</i>	492.71	plus	9.0 %	<i>of income over</i>	5000
5083	5166	<i>the award is</i>	500.21	plus	9.0 %	<i>of income over</i>	5083
5167	5249	<i>the award is</i>	507.71	plus	8.5 %	<i>of income over</i>	5167
5250	5332	<i>the award is</i>	514.79	plus	8.5 %	<i>of income over</i>	5250
5333	5416	<i>the award is</i>	521.88	plus	7.5 %	<i>of income over</i>	5333
5417	5499	<i>the award is</i>	528.13	plus	8.0 %	<i>of income over</i>	5417
5500	5582	<i>the award is</i>	534.79	plus	8.5 %	<i>of income over</i>	5500
5583	5666	<i>the award is</i>	541.88	plus	9.0 %	<i>of income over</i>	5583
5667	5749	<i>the award is</i>	549.38	plus	8.5 %	<i>of income over</i>	5667
5750	5832	<i>the award is</i>	556.46	plus	8.5 %	<i>of income over</i>	5750
5833	5916	<i>the award is</i>	563.54	plus	8.5 %	<i>of income over</i>	5833
5917	5999	<i>the award is</i>	570.63	plus	8.5 %	<i>of income over</i>	5917
6000	6082	<i>the award is</i>	577.71	plus	8.5 %	<i>of income over</i>	6000
6083	6166	<i>the award is</i>	584.79	plus	8.5 %	<i>of income over</i>	6083
6167	6249	<i>the award is</i>	591.88	plus	8.5 %	<i>of income over</i>	6167
6250	6332	<i>the award is</i>	598.96	plus	8.5 %	<i>of income over</i>	6250
6333	6416	<i>the award is</i>	606.04	plus	9.0 %	<i>of income over</i>	6333
6417	6499	<i>the award is</i>	613.54	plus	8.5 %	<i>of income over</i>	6417
6500	6582	<i>the award is</i>	620.63	plus	8.5 %	<i>of income over</i>	6500
6583	6666	<i>the award is</i>	627.71	plus	8.5 %	<i>of income over</i>	6583
6667	6749	<i>the award is</i>	634.79	plus	8.5 %	<i>of income over</i>	6667
6750	6832	<i>the award is</i>	641.88	plus	8.5 %	<i>of income over</i>	6750
6833	6916	<i>the award is</i>	648.96	plus	8.5 %	<i>of income over</i>	6833
6917	6999	<i>the award is</i>	656.04	plus	8.5 %	<i>of income over</i>	6917
7000	7082	<i>the award is</i>	663.13	plus	7.5 %	<i>of income over</i>	7000
7083	7166	<i>the award is</i>	669.38	plus	8.0 %	<i>of income over</i>	7083
7167	7249	<i>the award is</i>	676.04	plus	8.5 %	<i>of income over</i>	7167
7250	7332	<i>the award is</i>	683.13	plus	8.5 %	<i>of income over</i>	7250
7333	7416	<i>the award is</i>	690.21	plus	8.0 %	<i>of income over</i>	7333
7417	7499	<i>the award is</i>	696.88	plus	8.5 %	<i>of income over</i>	7417
7500	7582	<i>the award is</i>	703.96	plus	8.5 %	<i>of income over</i>	7500
7583	7666	<i>the award is</i>	711.04	plus	8.5 %	<i>of income over</i>	7583
7667	7749	<i>the award is</i>	718.13	plus	8.0 %	<i>of income over</i>	7667
7750	7832	<i>the award is</i>	724.79	plus	8.5 %	<i>of income over</i>	7750
7833	7916	<i>the award is</i>	731.88	plus	8.5 %	<i>of income over</i>	7833
7917	7999	<i>the award is</i>	738.96	plus	8.5 %	<i>of income over</i>	7917
8000	8082	<i>the award is</i>	746.04	plus	8.0 %	<i>of income over</i>	8000
8083	8166	<i>the award is</i>	752.71	plus	8.5 %	<i>of income over</i>	8083
8167	8249	<i>the award is</i>	759.79	plus	8.5 %	<i>of income over</i>	8167
8250	8332	<i>the award is</i>	766.88	plus	8.0 %	<i>of income over</i>	8250



Ontario -One Child, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	the award is	773.54	plus	8.5 %	of income over	8333
8417	8499	the award is	780.83	plus	8.5 %	of income over	8417
8500	8582	the award is	787.71	plus	8.5 %	of income over	8500
8583	8666	the award is	794.79	plus	8.0 %	of income over	8583
8667	8749	the award is	801.46	plus	8.5 %	of income over	8667
8750	8832	the award is	808.54	plus	8.5 %	of income over	8750
8833	8916	the award is	815.63	plus	8.5 %	of income over	8833
8917	8999	the award is	822.71	plus	8.0 %	of income over	8917
9000	9082	the award is	829.38	plus	8.5 %	of income over	9000
9083	9166	the award is	836.46	plus	8.5 %	of income over	9083
9167	9249	the award is	843.54	plus	8.5 %	of income over	9167
9250	9332	the award is	850.63	plus	8.0 %	of income over	9250
9333	9416	the award is	857.29	plus	8.5 %	of income over	9333
9417	9499	the award is	864.38	plus	8.5 %	of income over	9417
9500	9582	the award is	871.46	plus	8.5 %	of income over	9500
9583	9666	the award is	878.54	plus	8.0 %	of income over	9583
9667	9749	the award is	885.21	plus	8.5 %	of income over	9667
9750	9832	the award is	892.29	plus	8.5 %	of income over	9750
9833	9916	the award is	899.38	plus	8.5 %	of income over	9833
9917	9999	the award is	906.46	plus	8.0 %	of income over	9917
10000	10082	the award is	913.13	plus	8.5 %	of income over	10000
10083	10166	the award is	920.21	plus	8.5 %	of income over	10083
10167	10249	the award is	927.29	plus	8.5 %	of income over	10167
10250	10332	the award is	934.38	plus	8.0 %	of income over	10250
10333	10416	the award is	941.04	plus	8.5 %	of income over	10333
10417	10499	the award is	948.13	plus	8.5 %	of income over	10417
10500	10582	the award is	955.21	plus	8.5 %	of income over	10500
10583	10666	the award is	962.29	plus	8.0 %	of income over	10583
10667	10749	the award is	968.96	plus	8.5 %	of income over	10667
10750	10832	the award is	976.04	plus	8.5 %	of income over	10750
10833	10916	the award is	983.13	plus	8.0 %	of income over	10833
10917	10999	the award is	989.79	plus	8.5 %	of income over	10917
11000	11082	the award is	996.88	plus	8.5 %	of income over	11000
11083	11166	the award is	1003.96	plus	8.5 %	of income over	11083
11167	11249	the award is	1011.04	plus	8.0 %	of income over	11167
11250	11332	the award is	1017.71	plus	8.5 %	of income over	11250
11333	11416	the award is	1024.79	plus	8.5 %	of income over	11333
11417	11499	the award is	1031.88	plus	8.5 %	of income over	11417
11500	11582	the award is	1038.96	plus	8.0 %	of income over	11500
11583	11666	the award is	1045.63	plus	8.5 %	of income over	11583
11667	11749	the award is	1052.71	plus	8.5 %	of income over	11667
11750	11832	the award is	1059.79	plus	8.5 %	of income over	11750
11833	11916	the award is	1066.88	plus	8.0 %	of income over	11833
11917	11999	the award is	1073.54	plus	8.5 %	of income over	11917
12000	12082	the award is	1080.63	plus	8.5 %	of income over	12000
12083	12166	the award is	1087.71	plus	8.5 %	of income over	12083
12167	12249	the award is	1094.79	plus	8.0 %	of income over	12167
12250	12332	the award is	1101.46	plus	8.5 %	of income over	12250
12333	12416	the award is	1108.54	plus	8.5 %	of income over	12333
12417	12500	the award is	1115.63	plus	8.5 %	of income over	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: REVERSED

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	43.6 %	of income over	6745
7000	7999	the award is	111.60	plus	43.4 %	of income over	7000
8000	8999	the award is	545.50	plus	36.6 %	of income over	8000
9000	9999	the award is	911.10	plus	21.7 %	of income over	9000
10000	10999	the award is	1128.00	plus	15.5 %	of income over	10000
11000	11999	the award is	1282.50	plus	8 %	of income over	11000
12000	12999	the award is	1362.50	plus	14.5 %	of income over	12000
13000	13999	the award is	1507.50	plus	14.5 %	of income over	13000
14000	14999	the award is	1652.50	plus	14 %	of income over	14000
15000	15999	the award is	1792.50	plus	14.5 %	of income over	15000
16000	16999	the award is	1937.50	plus	14 %	of income over	16000
17000	17999	the award is	2077.50	plus	14.5 %	of income over	17000
18000	18999	the award is	2222.50	plus	14 %	of income over	18000
19000	19999	the award is	2362.50	plus	14.5 %	of income over	19000
20000	20999	the award is	2507.50	plus	14.5 %	of income over	20000
21000	21999	the award is	2652.50	plus	14 %	of income over	21000
22000	22999	the award is	2792.50	plus	19 %	of income over	22000
23000	23999	the award is	2982.50	plus	24 %	of income over	23000
24000	24999	the award is	3222.50	plus	25 %	of income over	24000
25000	25999	the award is	3472.50	plus	24.5 %	of income over	25000
26000	26999	the award is	3717.50	plus	24.5 %	of income over	26000
27000	27999	the award is	3962.50	plus	23.5 %	of income over	27000
28000	28999	the award is	4197.50	plus	19.5 %	of income over	28000
29000	29999	the award is	4392.50	plus	19.5 %	of income over	29000
30000	30999	the award is	4587.50	plus	15.9 %	of income over	30000
31000	31999	the award is	4746.20	plus	18.6 %	of income over	31000
32000	32999	the award is	4932.50	plus	19 %	of income over	32000
33000	33999	the award is	5122.50	plus	18.5 %	of income over	33000
34000	34999	the award is	5307.50	plus	19 %	of income over	34000
35000	35999	the award is	5497.50	plus	18 %	of income over	35000
36000	36999	the award is	5677.50	plus	17 %	of income over	36000
37000	37999	the award is	5847.50	plus	17 %	of income over	37000
38000	38999	the award is	6017.50	plus	17.5 %	of income over	38000
39000	39999	the award is	6192.50	plus	17 %	of income over	39000
40000	40999	the award is	6362.50	plus	17 %	of income over	40000
41000	41999	the award is	6532.50	plus	17 %	of income over	41000
42000	42999	the award is	6702.50	plus	17 %	of income over	42000
43000	43999	the award is	6872.50	plus	17 %	of income over	43000
44000	44999	the award is	7042.50	plus	17 %	of income over	44000
45000	45999	the award is	7212.50	plus	17 %	of income over	45000
46000	46999	the award is	7382.50	plus	17 %	of income over	46000
47000	47999	the award is	7552.50	plus	17.5 %	of income over	47000
48000	48999	the award is	7727.50	plus	17 %	of income over	48000
49000	49999	the award is	7897.50	plus	15.5 %	of income over	49000
50000	50999	the award is	8052.50	plus	15 %	of income over	50000

**Ontario -Two Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
51000	51999	<i>the award is</i>	8202.50	<i>plus</i>	15 %	<i>of income over</i>	51000
52000	52999	<i>the award is</i>	8352.50	<i>plus</i>	15.5 %	<i>of income over</i>	52000
53000	53999	<i>the award is</i>	8507.50	<i>plus</i>	15 %	<i>of income over</i>	53000
54000	54999	<i>the award is</i>	8657.50	<i>plus</i>	15 %	<i>of income over</i>	54000
55000	55999	<i>the award is</i>	8807.50	<i>plus</i>	14.5 %	<i>of income over</i>	55000
56000	56999	<i>the award is</i>	8952.50	<i>plus</i>	14.5 %	<i>of income over</i>	56000
57000	57999	<i>the award is</i>	9097.50	<i>plus</i>	15 %	<i>of income over</i>	57000
58000	58999	<i>the award is</i>	9247.50	<i>plus</i>	16 %	<i>of income over</i>	58000
59000	59999	<i>the award is</i>	9407.50	<i>plus</i>	14.5 %	<i>of income over</i>	59000
60000	60999	<i>the award is</i>	9552.50	<i>plus</i>	13.5 %	<i>of income over</i>	60000
61000	61999	<i>the award is</i>	9687.50	<i>plus</i>	13.5 %	<i>of income over</i>	61000
62000	62999	<i>the award is</i>	9822.50	<i>plus</i>	14 %	<i>of income over</i>	62000
63000	63999	<i>the award is</i>	9962.50	<i>plus</i>	13 %	<i>of income over</i>	63000
64000	64999	<i>the award is</i>	10092.50	<i>plus</i>	12.5 %	<i>of income over</i>	64000
65000	65999	<i>the award is</i>	10217.50	<i>plus</i>	13 %	<i>of income over</i>	65000
66000	66999	<i>the award is</i>	10347.50	<i>plus</i>	13.5 %	<i>of income over</i>	66000
67000	67999	<i>the award is</i>	10482.50	<i>plus</i>	13 %	<i>of income over</i>	67000
68000	68999	<i>the award is</i>	10612.50	<i>plus</i>	13.5 %	<i>of income over</i>	68000
69000	69999	<i>the award is</i>	10747.50	<i>plus</i>	13 %	<i>of income over</i>	69000
70000	70999	<i>the award is</i>	10877.50	<i>plus</i>	13.5 %	<i>of income over</i>	70000
71000	71999	<i>the award is</i>	11012.50	<i>plus</i>	13.5 %	<i>of income over</i>	71000
72000	72999	<i>the award is</i>	11147.50	<i>plus</i>	13 %	<i>of income over</i>	72000
73000	73999	<i>the award is</i>	11277.50	<i>plus</i>	13.5 %	<i>of income over</i>	73000
74000	74999	<i>the award is</i>	11412.50	<i>plus</i>	13.5 %	<i>of income over</i>	74000
75000	75999	<i>the award is</i>	11547.50	<i>plus</i>	13 %	<i>of income over</i>	75000
76000	76999	<i>the award is</i>	11677.50	<i>plus</i>	13.5 %	<i>of income over</i>	76000
77000	77999	<i>the award is</i>	11812.50	<i>plus</i>	13 %	<i>of income over</i>	77000
78000	78999	<i>the award is</i>	11942.50	<i>plus</i>	13.5 %	<i>of income over</i>	78000
79000	79999	<i>the award is</i>	12077.50	<i>plus</i>	13.5 %	<i>of income over</i>	79000
80000	80999	<i>the award is</i>	12212.50	<i>plus</i>	13 %	<i>of income over</i>	80000
81000	81999	<i>the award is</i>	12342.50	<i>plus</i>	13.5 %	<i>of income over</i>	81000
82000	82999	<i>the award is</i>	12477.50	<i>plus</i>	13.5 %	<i>of income over</i>	82000
83000	83999	<i>the award is</i>	12612.50	<i>plus</i>	12.5 %	<i>of income over</i>	83000
84000	84999	<i>the award is</i>	12737.50	<i>plus</i>	13 %	<i>of income over</i>	84000
85000	85999	<i>the award is</i>	12867.50	<i>plus</i>	12.5 %	<i>of income over</i>	85000
86000	86999	<i>the award is</i>	12992.50	<i>plus</i>	13 %	<i>of income over</i>	86000
87000	87999	<i>the award is</i>	13122.50	<i>plus</i>	13 %	<i>of income over</i>	87000
88000	88999	<i>the award is</i>	13252.50	<i>plus</i>	13 %	<i>of income over</i>	88000
89000	89999	<i>the award is</i>	13382.50	<i>plus</i>	13 %	<i>of income over</i>	89000
90000	90999	<i>the award is</i>	13512.50	<i>plus</i>	13 %	<i>of income over</i>	90000
91000	91999	<i>the award is</i>	13642.50	<i>plus</i>	13 %	<i>of income over</i>	91000
92000	92999	<i>the award is</i>	13772.50	<i>plus</i>	13 %	<i>of income over</i>	92000
93000	93999	<i>the award is</i>	13902.50	<i>plus</i>	13 %	<i>of income over</i>	93000
94000	94999	<i>the award is</i>	14032.50	<i>plus</i>	13 %	<i>of income over</i>	94000
95000	95999	<i>the award is</i>	14162.50	<i>plus</i>	13 %	<i>of income over</i>	95000
96000	96999	<i>the award is</i>	14292.50	<i>plus</i>	13 %	<i>of income over</i>	96000
97000	97999	<i>the award is</i>	14422.50	<i>plus</i>	13 %	<i>of income over</i>	97000
98000	98999	<i>the award is</i>	14552.50	<i>plus</i>	13 %	<i>of income over</i>	98000
99000	99999	<i>the award is</i>	14682.50	<i>plus</i>	13 %	<i>of income over</i>	99000

Ontario -Two Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
10000	101000	the award is	14812.50	plus	13 %	of income over	100000
101000	102000	the award is	14942.50	plus	13.5 %	of income over	101000
102000	103000	the award is	15077.50	plus	13 %	of income over	102000
103000	104000	the award is	15207.50	plus	13 %	of income over	103000
104000	105000	the award is	15337.50	plus	13 %	of income over	104000
105000	106000	the award is	15467.50	plus	13 %	of income over	105000
106000	107000	the award is	15597.50	plus	13 %	of income over	106000
107000	108000	the award is	15727.50	plus	13 %	of income over	107000
108000	109000	the award is	15857.50	plus	13 %	of income over	108000
109000	110000	the award is	15987.50	plus	13 %	of income over	109000
110000	111000	the award is	16117.50	plus	13 %	of income over	110000
111000	112000	the award is	16247.50	plus	13 %	of income over	111000
112000	113000	the award is	16377.50	plus	13 %	of income over	112000
113000	114000	the award is	16507.50	plus	13 %	of income over	113000
114000	115000	the award is	16637.50	plus	13 %	of income over	114000
115000	116000	the award is	16767.50	plus	13 %	of income over	115000
116000	117000	the award is	16897.50	plus	13 %	of income over	116000
117000	118000	the award is	17027.50	plus	13 %	of income over	117000
118000	119000	the award is	17157.50	plus	13 %	of income over	118000
119000	120000	the award is	17287.50	plus	13 %	of income over	119000
120000	121000	the award is	17417.50	plus	13 %	of income over	120000
121000	122000	the award is	17547.50	plus	13 %	of income over	121000
122000	123000	the award is	17677.50	plus	13 %	of income over	122000
123000	124000	the award is	17807.50	plus	13 %	of income over	123000
124000	125000	the award is	17937.50	plus	13.5 %	of income over	124000
125000	126000	the award is	18072.50	plus	13 %	of income over	125000
126000	127000	the award is	18202.50	plus	13 %	of income over	126000
127000	128000	the award is	18332.50	plus	13 %	of income over	127000
128000	129000	the award is	18462.50	plus	13 %	of income over	128000
129000	130000	the award is	18592.50	plus	13 %	of income over	129000
130000	131000	the award is	18722.50	plus	13 %	of income over	130000
131000	132000	the award is	18852.50	plus	13 %	of income over	131000
132000	133000	the award is	18982.50	plus	13 %	of income over	132000
133000	134000	the award is	19112.50	plus	13 %	of income over	133000
134000	135000	the award is	19242.50	plus	13 %	of income over	134000
135000	136000	the award is	19372.50	plus	13 %	of income over	135000
136000	137000	the award is	19502.50	plus	13 %	of income over	136000
137000	138000	the award is	19632.50	plus	13 %	of income over	137000
138000	139000	the award is	19762.50	plus	13 %	of income over	138000
139000	140000	the award is	19892.50	plus	13 %	of income over	139000
140000	141000	the award is	20022.50	plus	13 %	of income over	140000
141000	142000	the award is	20152.50	plus	13 %	of income over	141000
142000	143000	the award is	20282.50	plus	13 %	of income over	142000
143000	144000	the award is	20412.50	plus	13 %	of income over	143000
144000	145000	the award is	20542.50	plus	13 %	of income over	144000
145000	146000	the award is	20672.50	plus	13 %	of income over	145000
146000	147000	the award is	20802.50	plus	13 %	of income over	146000
147000	148000	the award is	20932.50	plus	13.5 %	of income over	147000
148000	149000	the award is	21067.50	plus	13 %	of income over	148000
149000	149999	the award is	21197.50	plus	13 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE  
 Tax Treatment: REVERSED

Monthly Gross Income		Monthly Payment					
from	to						
0	561	<i>the award is</i>	0.00				
562	582	<i>the award is</i>	0.00	plus	43.6 %	<i>of income over</i>	562
583	666	<i>the award is</i>	9.30	plus	43.4 %	<i>of income over</i>	583
667	749	<i>the award is</i>	45.46	plus	36.6 %	<i>of income over</i>	667
750	832	<i>the award is</i>	75.93	plus	21.7 %	<i>of income over</i>	750
833	916	<i>the award is</i>	94.00	plus	15.5 %	<i>of income over</i>	833
917	999	<i>the award is</i>	106.88	plus	8.0 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	113.54	plus	14.5 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	125.63	plus	14.5 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	137.71	plus	14.0 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	149.38	plus	14.5 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	161.46	plus	14.0 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	173.13	plus	14.5 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	185.21	plus	14.0 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	196.88	plus	14.5 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	208.96	plus	14.5 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	221.04	plus	14.0 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	232.71	plus	19.0 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	248.54	plus	24.0 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	268.54	plus	25.0 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	289.38	plus	24.5 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	309.79	plus	24.5 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	330.21	plus	23.5 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	349.79	plus	19.5 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	366.04	plus	19.5 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	382.29	plus	15.9 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	395.52	plus	18.6 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	411.04	plus	19.0 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	426.88	plus	18.5 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	442.29	plus	19.0 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	458.13	plus	18.0 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	473.13	plus	17.0 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	487.29	plus	17.0 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	501.48	plus	17.5 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	516.04	plus	17.0 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	530.21	plus	17.0 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	544.38	plus	17.0 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	558.54	plus	17.0 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	572.71	plus	17.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	586.88	plus	17.0 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	601.04	plus	17.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	615.21	plus	17.0 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	629.38	plus	17.5 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	643.96	plus	17.0 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	658.13	plus	15.5 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	671.04	plus	15.0 %	<i>of income over</i>	4167

Ontario -Two Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	683.54	plus	15.0 %	of income over	4250
4333	4416	the award is	696.04	plus	15.5 %	of income over	4333
4417	4499	the award is	708.96	plus	15.0 %	of income over	4417
4500	4582	the award is	721.46	plus	15.0 %	of income over	4500
4583	4666	the award is	733.96	plus	14.5 %	of income over	4583
4667	4749	the award is	746.04	plus	14.5 %	of income over	4667
4750	4832	the award is	758.13	plus	15.0 %	of income over	4750
4833	4916	the award is	770.63	plus	16.0 %	of income over	4833
4917	4999	the award is	783.96	plus	14.5 %	of income over	4917
5000	5082	the award is	796.04	plus	13.5 %	of income over	5000
5083	5166	the award is	807.29	plus	13.5 %	of income over	5083
5167	5249	the award is	818.54	plus	14.0 %	of income over	5167
5250	5332	the award is	830.21	plus	13.0 %	of income over	5250
5333	5416	the award is	841.04	plus	12.5 %	of income over	5333
5417	5499	the award is	851.46	plus	13.0 %	of income over	5417
5500	5582	the award is	862.29	plus	13.5 %	of income over	5500
5583	5666	the award is	873.54	plus	13.0 %	of income over	5583
5667	5749	the award is	884.38	plus	13.5 %	of income over	5667
5750	5832	the award is	895.63	plus	13.0 %	of income over	5750
5833	5916	the award is	906.46	plus	13.5 %	of income over	5833
5917	5999	the award is	917.71	plus	13.5 %	of income over	5917
6000	6082	the award is	928.96	plus	13.0 %	of income over	6000
6083	6166	the award is	939.79	plus	13.5 %	of income over	6083
6167	6249	the award is	951.04	plus	13.5 %	of income over	6167
6250	6332	the award is	962.29	plus	13.0 %	of income over	6250
6333	6416	the award is	973.13	plus	13.5 %	of income over	6333
6417	6499	the award is	984.38	plus	13.0 %	of income over	6417
6500	6582	the award is	995.21	plus	13.5 %	of income over	6500
6583	6666	the award is	1006.46	plus	13.5 %	of income over	6583
6667	6749	the award is	1017.71	plus	13.0 %	of income over	6667
6750	6832	the award is	1028.54	plus	13.5 %	of income over	6750
6833	6916	the award is	1039.79	plus	13.5 %	of income over	6833
6917	6999	the award is	1051.04	plus	12.5 %	of income over	6917
7000	7082	the award is	1061.46	plus	13.0 %	of income over	7000
7083	7166	the award is	1072.29	plus	12.5 %	of income over	7083
7167	7249	the award is	1082.71	plus	13.0 %	of income over	7167
7250	7332	the award is	1093.54	plus	13.0 %	of income over	7250
7333	7416	the award is	1104.38	plus	13.0 %	of income over	7333
7417	7499	the award is	1115.21	plus	13.0 %	of income over	7417
7500	7582	the award is	1126.04	plus	13.0 %	of income over	7500
7583	7666	the award is	1136.88	plus	13.0 %	of income over	7583
7667	7749	the award is	1147.71	plus	13.0 %	of income over	7667
7750	7832	the award is	1158.54	plus	13.0 %	of income over	7750
7833	7916	the award is	1169.38	plus	13.0 %	of income over	7833
7917	7999	the award is	1180.21	plus	13.0 %	of income over	7917
8000	8082	the award is	1191.04	plus	13.0 %	of income over	8000
8083	8166	the award is	1201.88	plus	13.0 %	of income over	8083
8167	8249	the award is	1212.71	plus	13.0 %	of income over	8167
8250	8332	the award is	1223.54	plus	13.0 %	of income over	8250

**Ontario -Two Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	1234.38	<i>plus</i>	13.0 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	1245.21	<i>plus</i>	13.5 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	1256.46	<i>plus</i>	13.0 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	1267.29	<i>plus</i>	13.0 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	1278.13	<i>plus</i>	13.0 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	1288.96	<i>plus</i>	13.0 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	1299.79	<i>plus</i>	13.0 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	1310.63	<i>plus</i>	13.0 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	1321.46	<i>plus</i>	13.0 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	1332.29	<i>plus</i>	13.0 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	1343.13	<i>plus</i>	13.0 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	1353.96	<i>plus</i>	13.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	1364.79	<i>plus</i>	13.0 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	1375.63	<i>plus</i>	13.0 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	1386.46	<i>plus</i>	13.0 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	1397.29	<i>plus</i>	13.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	1408.13	<i>plus</i>	13.0 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	1418.96	<i>plus</i>	13.0 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	1429.79	<i>plus</i>	13.0 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	1440.63	<i>plus</i>	13.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	1451.46	<i>plus</i>	13.0 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	1462.29	<i>plus</i>	13.0 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	1473.13	<i>plus</i>	13.0 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	1483.96	<i>plus</i>	13.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	1494.79	<i>plus</i>	13.5 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	1506.04	<i>plus</i>	13.0 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	1516.88	<i>plus</i>	13.0 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	1527.71	<i>plus</i>	13.0 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	1538.54	<i>plus</i>	13.0 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	1549.38	<i>plus</i>	13.0 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	1560.21	<i>plus</i>	13.0 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	1571.04	<i>plus</i>	13.0 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	1581.88	<i>plus</i>	13.0 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	1592.71	<i>plus</i>	13.0 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	1603.54	<i>plus</i>	13.0 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	1614.38	<i>plus</i>	13.0 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	1625.21	<i>plus</i>	13.0 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	1636.04	<i>plus</i>	13.0 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	1646.88	<i>plus</i>	13.0 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	1657.71	<i>plus</i>	13.0 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	1668.54	<i>plus</i>	13.0 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	1679.38	<i>plus</i>	13.0 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	1690.21	<i>plus</i>	13.0 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	1701.04	<i>plus</i>	13.0 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	1711.88	<i>plus</i>	13.0 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	1722.71	<i>plus</i>	13.0 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	1733.54	<i>plus</i>	13.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	1744.38	<i>plus</i>	13.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	1755.63	<i>plus</i>	13.0 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	1766.46	<i>plus</i>	13.0 %	<i>of income over</i>	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **THREE**  
 Formula: **REVISED FIXED PERCENTAGE**  
 Tax Treatment: **REVERSED**

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	48.6 %	of income over	6745
7000	7999	the award is	124.43	plus	48.4 %	of income over	7000
8000	8999	the award is	608.37	plus	41.6 %	of income over	8000
9000	9999	the award is	1023.95	plus	26.7 %	of income over	9000
10000	10999	the award is	1290.82	plus	39.6 %	of income over	10000
11000	11999	the award is	1687.12	plus	21.5 %	of income over	11000
12000	12999	the award is	1902.50	plus	19.5 %	of income over	12000
13000	13999	the award is	2097.50	plus	20.0 %	of income over	13000
14000	14999	the award is	2297.50	plus	19.5 %	of income over	14000
15000	15999	the award is	2492.50	plus	19.5 %	of income over	15000
16000	16999	the award is	2687.50	plus	19.5 %	of income over	16000
17000	17999	the award is	2882.50	plus	20.0 %	of income over	17000
18000	18999	the award is	3082.50	plus	19.5 %	of income over	18000
19000	19999	the award is	3277.50	plus	19.5 %	of income over	19000
20000	20999	the award is	3472.50	plus	19.5 %	of income over	20000
21000	21999	the award is	3667.50	plus	20.0 %	of income over	21000
22000	22999	the award is	3867.50	plus	19.5 %	of income over	22000
23000	23999	the award is	4062.50	plus	20.5 %	of income over	23000
24000	24999	the award is	4267.50	plus	21.0 %	of income over	24000
25000	25999	the award is	4477.50	plus	19.5 %	of income over	25000
26000	26999	the award is	4672.50	plus	21.5 %	of income over	26000
27000	27999	the award is	4887.50	plus	28.0 %	of income over	27000
28000	28999	the award is	5167.50	plus	32.6 %	of income over	28000
29000	29999	the award is	5493.80	plus	26.8 %	of income over	29000
30000	30999	the award is	5761.90	plus	20.9 %	of income over	30000
31000	31999	the award is	5970.64	plus	24.7 %	of income over	31000
32000	32999	the award is	6217.84	plus	26.1 %	of income over	32000
33000	33999	the award is	6479.05	plus	26.5 %	of income over	33000
34000	34999	the award is	6743.76	plus	26.5 %	of income over	34000
35000	35999	the award is	7008.47	plus	26.5 %	of income over	35000
36000	36999	the award is	7273.17	plus	26.6 %	of income over	36000
37000	37999	the award is	7539.63	plus	24.8 %	of income over	37000
38000	38999	the award is	7787.50	plus	22.0 %	of income over	38000
39000	39999	the award is	8007.50	plus	21.5 %	of income over	39000
40000	40999	the award is	8222.50	plus	21.5 %	of income over	40000
41000	41999	the award is	8437.50	plus	21.0 %	of income over	41000
42000	42999	the award is	8647.50	plus	21.5 %	of income over	42000
43000	43999	the award is	8862.50	plus	21.0 %	of income over	43000
44000	44999	the award is	9072.50	plus	21.5 %	of income over	44000
45000	45999	the award is	9287.50	plus	21.0 %	of income over	45000
46000	46999	the award is	9497.50	plus	21.0 %	of income over	46000
47000	47999	the award is	9707.50	plus	21.5 %	of income over	47000
48000	48999	the award is	9922.50	plus	21.0 %	of income over	48000
49000	49999	the award is	10132.50	plus	21.5 %	of income over	49000
50000	50999	the award is	10347.50	plus	21.0 %	of income over	50000



**Ontario -Three Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

<b>Annual Gross Income</b>		<b>Annual Award</b>					
<b>from</b>	<b>to</b>						
51000	51999	<i>the award is</i>	10557.50	plus	21.5 %	<i>of income over</i>	51000
52000	52999	<i>the award is</i>	10772.50	plus	21.0 %	<i>of income over</i>	52000
53000	53999	<i>the award is</i>	10982.50	plus	21.5 %	<i>of income over</i>	53000
54000	54999	<i>the award is</i>	11197.50	plus	20.5 %	<i>of income over</i>	54000
55000	55999	<i>the award is</i>	11402.50	plus	20.5 %	<i>of income over</i>	55000
56000	56999	<i>the award is</i>	11607.50	plus	20.5 %	<i>of income over</i>	56000
57000	57999	<i>the award is</i>	11812.50	plus	21.0 %	<i>of income over</i>	57000
58000	58999	<i>the award is</i>	12022.50	plus	22.5 %	<i>of income over</i>	58000
59000	59999	<i>the award is</i>	12247.50	plus	20.0 %	<i>of income over</i>	59000
60000	60999	<i>the award is</i>	12447.50	plus	19.0 %	<i>of income over</i>	60000
61000	61999	<i>the award is</i>	12637.50	plus	17.5 %	<i>of income over</i>	61000
62000	62999	<i>the award is</i>	12812.50	plus	17.5 %	<i>of income over</i>	62000
63000	63999	<i>the award is</i>	12987.50	plus	17.0 %	<i>of income over</i>	63000
64000	64999	<i>the award is</i>	13157.50	plus	16.5 %	<i>of income over</i>	64000
65000	65999	<i>the award is</i>	13322.50	plus	17.0 %	<i>of income over</i>	65000
66000	66999	<i>the award is</i>	13492.50	plus	17.0 %	<i>of income over</i>	66000
67000	67999	<i>the award is</i>	13662.50	plus	17.0 %	<i>of income over</i>	67000
68000	68999	<i>the award is</i>	13832.50	plus	17.0 %	<i>of income over</i>	68000
69000	69999	<i>the award is</i>	14002.50	plus	17.0 %	<i>of income over</i>	69000
70000	70999	<i>the award is</i>	14172.50	plus	17.5 %	<i>of income over</i>	70000
71000	71999	<i>the award is</i>	14347.50	plus	17.0 %	<i>of income over</i>	71000
72000	72999	<i>the award is</i>	14517.50	plus	17.0 %	<i>of income over</i>	72000
73000	73999	<i>the award is</i>	14687.50	plus	17.0 %	<i>of income over</i>	73000
74000	74999	<i>the award is</i>	14857.50	plus	17.5 %	<i>of income over</i>	74000
75000	75999	<i>the award is</i>	15032.50	plus	17.0 %	<i>of income over</i>	75000
76000	76999	<i>the award is</i>	15202.50	plus	17.0 %	<i>of income over</i>	76000
77000	77999	<i>the award is</i>	15372.50	plus	17.0 %	<i>of income over</i>	77000
78000	78999	<i>the award is</i>	15542.50	plus	17.0 %	<i>of income over</i>	78000
79000	79999	<i>the award is</i>	15712.50	plus	17.5 %	<i>of income over</i>	79000
80000	80999	<i>the award is</i>	15887.50	plus	17.0 %	<i>of income over</i>	80000
81000	81999	<i>the award is</i>	16057.50	plus	17.0 %	<i>of income over</i>	81000
82000	82999	<i>the award is</i>	16227.50	plus	17.0 %	<i>of income over</i>	82000
83000	83999	<i>the award is</i>	16397.50	plus	17.0 %	<i>of income over</i>	83000
84000	84999	<i>the award is</i>	16567.50	plus	16.0 %	<i>of income over</i>	84000
85000	85999	<i>the award is</i>	16727.50	plus	16.5 %	<i>of income over</i>	85000
86000	86999	<i>the award is</i>	16892.50	plus	17.0 %	<i>of income over</i>	86000
87000	87999	<i>the award is</i>	17062.50	plus	16.5 %	<i>of income over</i>	87000
88000	88999	<i>the award is</i>	17227.50	plus	17.0 %	<i>of income over</i>	88000
89000	89999	<i>the award is</i>	17397.50	plus	16.5 %	<i>of income over</i>	89000
90000	90999	<i>the award is</i>	17562.50	plus	17.0 %	<i>of income over</i>	90000
91000	91999	<i>the award is</i>	17732.50	plus	16.5 %	<i>of income over</i>	91000
92000	92999	<i>the award is</i>	17897.50	plus	17.0 %	<i>of income over</i>	92000
93000	93999	<i>the award is</i>	18067.50	plus	16.5 %	<i>of income over</i>	93000
94000	94999	<i>the award is</i>	18232.50	plus	17.0 %	<i>of income over</i>	94000
95000	95999	<i>the award is</i>	18402.50	plus	16.5 %	<i>of income over</i>	95000
96000	96999	<i>the award is</i>	18567.50	plus	17.0 %	<i>of income over</i>	96000
97000	97999	<i>the award is</i>	18737.50	plus	16.5 %	<i>of income over</i>	97000
98000	98999	<i>the award is</i>	18902.50	plus	17.0 %	<i>of income over</i>	98000
99000	99999	<i>the award is</i>	19072.50	plus	16.5 %	<i>of income over</i>	99000

**Ontario -Three Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
100000	101000	the award is	19237.50	plus	17 %	of income over	100000
101000	102000	the award is	19407.50	plus	16.5 %	of income over	101000
102000	103000	the award is	19572.50	plus	17 %	of income over	102000
103000	104000	the award is	19742.50	plus	16.5 %	of income over	103000
104000	105000	the award is	19907.50	plus	17 %	of income over	104000
105000	106000	the award is	20077.50	plus	16.5 %	of income over	105000
106000	107000	the award is	20242.50	plus	17 %	of income over	106000
107000	108000	the award is	20412.50	plus	16.5 %	of income over	107000
108000	109000	the award is	20577.50	plus	17 %	of income over	108000
109000	110000	the award is	20747.50	plus	16.5 %	of income over	109000
110000	111000	the award is	20912.50	plus	16.5 %	of income over	110000
111000	112000	the award is	21077.50	plus	17 %	of income over	111000
112000	113000	the award is	21247.50	plus	16.5 %	of income over	112000
113000	114000	the award is	21412.50	plus	17 %	of income over	113000
114000	115000	the award is	21582.50	plus	16.5 %	of income over	114000
115000	116000	the award is	21747.50	plus	17 %	of income over	115000
116000	117000	the award is	21917.50	plus	16.5 %	of income over	116000
117000	118000	the award is	22082.50	plus	17 %	of income over	117000
118000	119000	the award is	22252.50	plus	16.5 %	of income over	118000
119000	120000	the award is	22417.50	plus	17 %	of income over	119000
120000	121000	the award is	22587.50	plus	16.5 %	of income over	120000
121000	122000	the award is	22752.50	plus	17 %	of income over	121000
122000	123000	the award is	22922.50	plus	16.5 %	of income over	122000
123000	124000	the award is	23087.50	plus	17 %	of income over	123000
124000	125000	the award is	23257.50	plus	16.5 %	of income over	124000
125000	126000	the award is	23422.50	plus	17 %	of income over	125000
126000	127000	the award is	23592.50	plus	16.5 %	of income over	126000
127000	128000	the award is	23757.50	plus	17 %	of income over	127000
128000	129000	the award is	23927.50	plus	16.5 %	of income over	128000
129000	130000	the award is	24092.50	plus	17 %	of income over	129000
130000	131000	the award is	24262.50	plus	16.5 %	of income over	130000
131000	132000	the award is	24427.50	plus	17 %	of income over	131000
132000	133000	the award is	24597.50	plus	16.5 %	of income over	132000
133000	134000	the award is	24762.50	plus	17 %	of income over	133000
134000	135000	the award is	24932.50	plus	16.5 %	of income over	134000
135000	136000	the award is	25097.50	plus	17 %	of income over	135000
136000	137000	the award is	25267.50	plus	16.5 %	of income over	136000
137000	138000	the award is	25432.50	plus	17 %	of income over	137000
138000	139000	the award is	25602.50	plus	16.5 %	of income over	138000
139000	140000	the award is	25767.50	plus	17 %	of income over	139000
140000	141000	the award is	25937.50	plus	16.5 %	of income over	140000
141000	142000	the award is	26102.50	plus	17 %	of income over	141000
142000	143000	the award is	26272.50	plus	16.5 %	of income over	142000
143000	144000	the award is	26437.50	plus	16.5 %	of income over	143000
144000	145000	the award is	26602.50	plus	17 %	of income over	144000
145000	146000	the award is	26772.50	plus	16.5 %	of income over	145000
146000	147000	the award is	26937.50	plus	17 %	of income over	146000
147000	148000	the award is	27107.50	plus	16.5 %	of income over	147000
148000	149000	the award is	27272.50	plus	17 %	of income over	148000
149000	149999	the award is	27442.50	plus	16.5 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **THREE**  
 Formula: **REVISED FIXED PERCENTAGE**  
 Tax Treatment: **REVERSED**

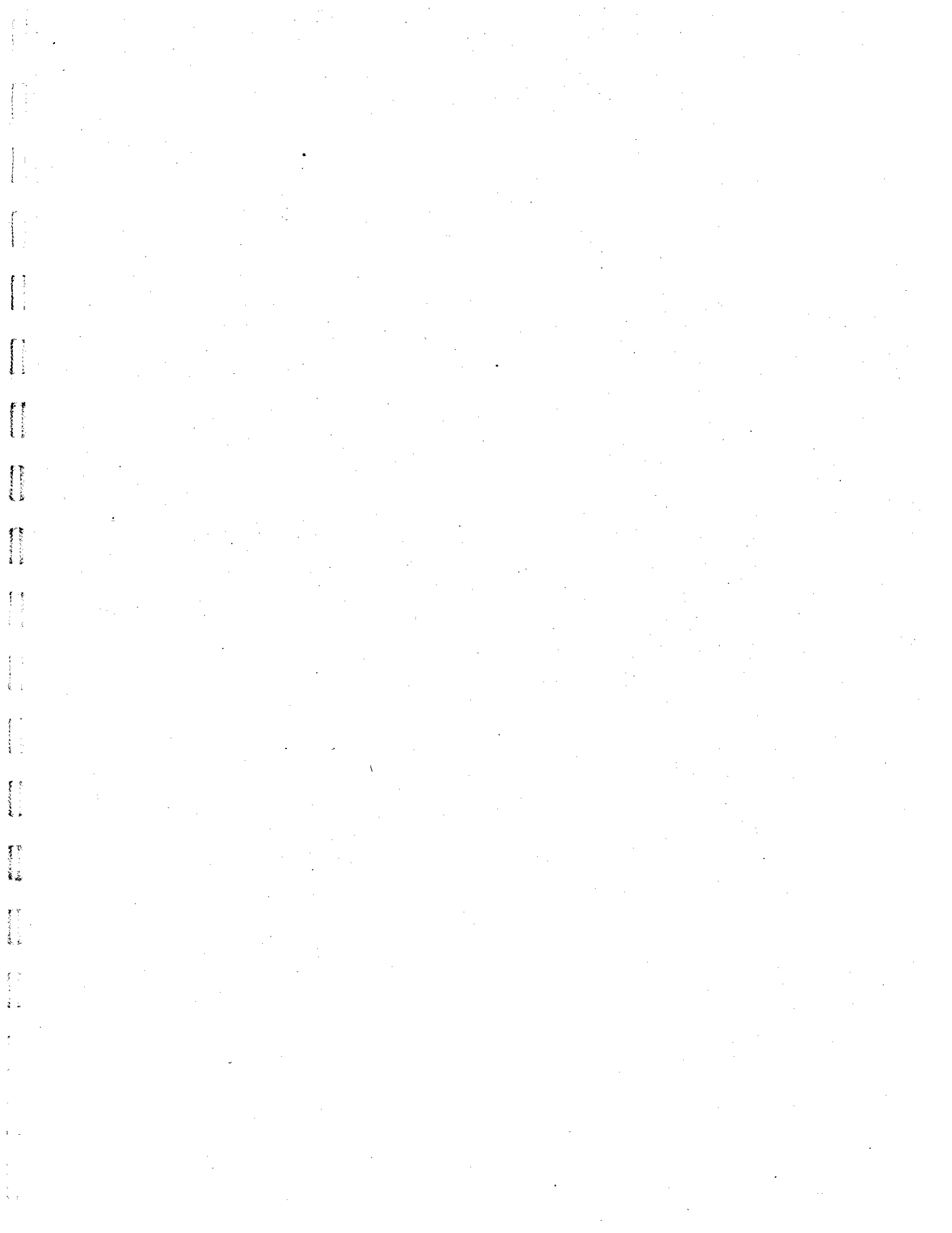
Monthly Gross Income		Monthly Payment				
from	to					
0	561	<i>the award is</i>	0.00			
562	582	<i>the award is</i>	0.00	plus	48.6 %	<i>of income over</i> 562
583	666	<i>the award is</i>	10.37	plus	48.4 %	<i>of income over</i> 583
667	749	<i>the award is</i>	50.70	plus	41.6 %	<i>of income over</i> 667
750	832	<i>the award is</i>	85.33	plus	26.7 %	<i>of income over</i> 750
833	916	<i>the award is</i>	107.57	plus	39.6 %	<i>of income over</i> 833
917	999	<i>the award is</i>	140.59	plus	21.5 %	<i>of income over</i> 917
1000	1082	<i>the award is</i>	158.54	plus	19.5 %	<i>of income over</i> 1000
1083	1166	<i>the award is</i>	174.79	plus	20.0 %	<i>of income over</i> 1083
1167	1249	<i>the award is</i>	191.46	plus	19.5 %	<i>of income over</i> 1167
1250	1332	<i>the award is</i>	207.71	plus	19.5 %	<i>of income over</i> 1250
1333	1416	<i>the award is</i>	223.96	plus	19.5 %	<i>of income over</i> 1333
1417	1499	<i>the award is</i>	240.21	plus	20.0 %	<i>of income over</i> 1417
1500	1582	<i>the award is</i>	256.88	plus	19.5 %	<i>of income over</i> 1500
1583	1666	<i>the award is</i>	273.13	plus	19.5 %	<i>of income over</i> 1583
1667	1749	<i>the award is</i>	289.38	plus	19.5 %	<i>of income over</i> 1667
1750	1832	<i>the award is</i>	305.63	plus	20.0 %	<i>of income over</i> 1750
1833	1916	<i>the award is</i>	322.29	plus	19.5 %	<i>of income over</i> 1833
1917	1999	<i>the award is</i>	338.54	plus	20.5 %	<i>of income over</i> 1917
2000	2082	<i>the award is</i>	355.63	plus	21.0 %	<i>of income over</i> 2000
2083	2166	<i>the award is</i>	373.13	plus	19.5 %	<i>of income over</i> 2083
2167	2249	<i>the award is</i>	389.38	plus	21.5 %	<i>of income over</i> 2167
2250	2332	<i>the award is</i>	407.29	plus	28.0 %	<i>of income over</i> 2250
2333	2416	<i>the award is</i>	430.63	plus	32.6 %	<i>of income over</i> 2333
2417	2499	<i>the award is</i>	457.82	plus	26.8 %	<i>of income over</i> 2417
2500	2582	<i>the award is</i>	480.16	plus	20.9 %	<i>of income over</i> 2500
2583	2666	<i>the award is</i>	497.55	plus	24.7 %	<i>of income over</i> 2583
2667	2749	<i>the award is</i>	518.15	plus	26.1 %	<i>of income over</i> 2667
2750	2832	<i>the award is</i>	539.92	plus	26.5 %	<i>of income over</i> 2750
2833	2916	<i>the award is</i>	561.98	plus	26.5 %	<i>of income over</i> 2833
2917	2999	<i>the award is</i>	584.04	plus	26.5 %	<i>of income over</i> 2917
3000	3082	<i>the award is</i>	606.10	plus	26.6 %	<i>of income over</i> 3000
3083	3166	<i>the award is</i>	628.30	plus	24.8 %	<i>of income over</i> 3083
3167	3249	<i>the award is</i>	648.96	plus	22.0 %	<i>of income over</i> 3167
3250	3332	<i>the award is</i>	667.29	plus	21.5 %	<i>of income over</i> 3250
3333	3416	<i>the award is</i>	685.21	plus	21.5 %	<i>of income over</i> 3333
3417	3499	<i>the award is</i>	703.13	plus	21.0 %	<i>of income over</i> 3417
3500	3582	<i>the award is</i>	720.63	plus	21.5 %	<i>of income over</i> 3500
3583	3666	<i>the award is</i>	738.54	plus	21.0 %	<i>of income over</i> 3583
3667	3749	<i>the award is</i>	756.04	plus	21.5 %	<i>of income over</i> 3667
3750	3832	<i>the award is</i>	773.96	plus	21.0 %	<i>of income over</i> 3750
3833	3916	<i>the award is</i>	791.46	plus	21.0 %	<i>of income over</i> 3833
3917	3999	<i>the award is</i>	808.96	plus	21.5 %	<i>of income over</i> 3917
4000	4082	<i>the award is</i>	826.88	plus	21.0 %	<i>of income over</i> 4000
4083	4166	<i>the award is</i>	844.38	plus	21.5 %	<i>of income over</i> 4083
4167	4249	<i>the award is</i>	862.29	plus	21.0 %	<i>of income over</i> 4167

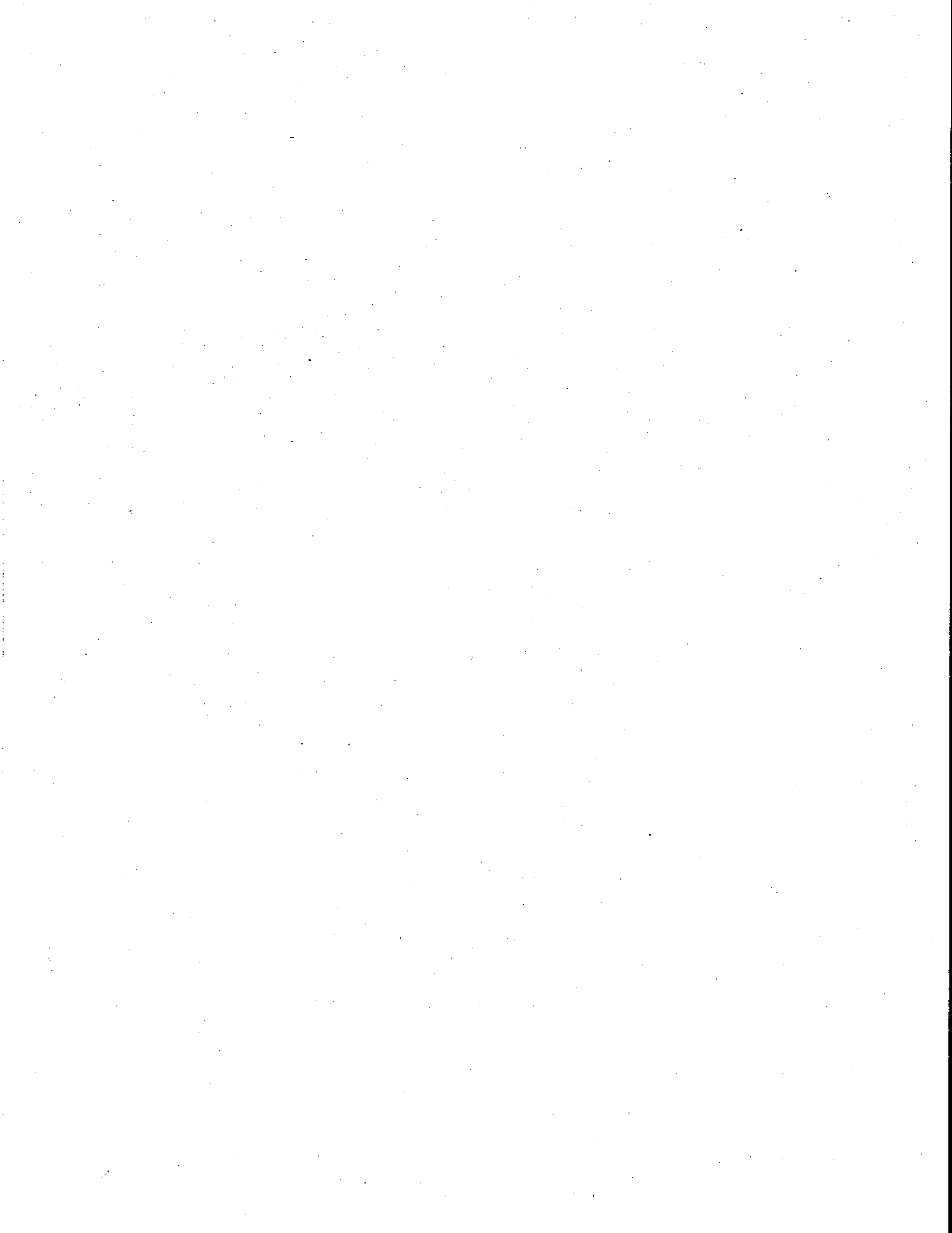
Ontario -Three Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	879.79	plus	21.5 %	of income over	4250
4333	4416	the award is	897.71	plus	21.0 %	of income over	4333
4417	4499	the award is	915.21	plus	21.5 %	of income over	4417
4500	4582	the award is	933.13	plus	20.5 %	of income over	4500
4583	4666	the award is	950.21	plus	20.5 %	of income over	4583
4667	4749	the award is	967.29	plus	20.5 %	of income over	4667
4750	4832	the award is	984.38	plus	21.0 %	of income over	4750
4833	4916	the award is	1001.88	plus	22.5 %	of income over	4833
4917	4999	the award is	1020.63	plus	20.0 %	of income over	4917
5000	5082	the award is	1037.29	plus	19.0 %	of income over	5000
5083	5166	the award is	1053.13	plus	17.5 %	of income over	5083
5167	5249	the award is	1067.71	plus	17.5 %	of income over	5167
5250	5332	the award is	1082.29	plus	17.0 %	of income over	5250
5333	5416	the award is	1096.46	plus	16.5 %	of income over	5333
5417	5499	the award is	1110.21	plus	17.0 %	of income over	5417
5500	5582	the award is	1124.38	plus	17.0 %	of income over	5500
5583	5666	the award is	1138.54	plus	17.0 %	of income over	5583
5667	5749	the award is	1152.71	plus	17.0 %	of income over	5667
5750	5832	the award is	1166.88	plus	17.0 %	of income over	5750
5833	5916	the award is	1181.04	plus	17.5 %	of income over	5833
5917	5999	the award is	1195.63	plus	17.0 %	of income over	5917
6000	6082	the award is	1209.79	plus	17.0 %	of income over	6000
6083	6166	the award is	1223.96	plus	17.0 %	of income over	6083
6167	6249	the award is	1238.13	plus	17.5 %	of income over	6167
6250	6332	the award is	1252.71	plus	17.0 %	of income over	6250
6333	6416	the award is	1266.88	plus	17.0 %	of income over	6333
6417	6499	the award is	1281.04	plus	17.0 %	of income over	6417
6500	6582	the award is	1295.21	plus	17.0 %	of income over	6500
6583	6666	the award is	1309.38	plus	17.5 %	of income over	6583
6667	6749	the award is	1323.96	plus	17.0 %	of income over	6667
6750	6832	the award is	1338.13	plus	17.0 %	of income over	6750
6833	6916	the award is	1352.29	plus	17.0 %	of income over	6833
6917	6999	the award is	1366.46	plus	17.0 %	of income over	6917
7000	7082	the award is	1380.63	plus	16.0 %	of income over	7000
7083	7166	the award is	1393.96	plus	16.5 %	of income over	7083
7167	7249	the award is	1407.71	plus	17.0 %	of income over	7167
7250	7332	the award is	1421.88	plus	16.5 %	of income over	7250
7333	7416	the award is	1435.63	plus	17.0 %	of income over	7333
7417	7499	the award is	1449.79	plus	16.5 %	of income over	7417
7500	7582	the award is	1463.54	plus	17.0 %	of income over	7500
7583	7666	the award is	1477.71	plus	16.5 %	of income over	7583
7667	7749	the award is	1491.46	plus	17.0 %	of income over	7667
7750	7832	the award is	1505.63	plus	16.5 %	of income over	7750
7833	7916	the award is	1519.38	plus	17.0 %	of income over	7833
7917	7999	the award is	1533.54	plus	16.5 %	of income over	7917
8000	8082	the award is	1547.29	plus	17.0 %	of income over	8000
8083	8166	the award is	1561.46	plus	16.5 %	of income over	8083
8167	8249	the award is	1575.21	plus	17.0 %	of income over	8167
8250	8332	the award is	1589.38	plus	16.5 %	of income over	8250

**Ontario -Three Children, Revised Fixed Percentage Formula,  
Reversed Tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	1603.13	<i>plus</i>	17.0 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	1617.29	<i>plus</i>	16.5 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	1631.04	<i>plus</i>	17.0 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	1645.21	<i>plus</i>	16.5 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	1658.96	<i>plus</i>	17.0 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	1673.13	<i>plus</i>	16.5 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	1686.88	<i>plus</i>	17.0 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	1701.04	<i>plus</i>	16.5 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	1714.79	<i>plus</i>	17.0 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	1728.96	<i>plus</i>	16.5 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	1742.71	<i>plus</i>	16.5 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	1756.46	<i>plus</i>	17.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	1770.63	<i>plus</i>	16.5 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	1784.38	<i>plus</i>	17.0 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	1798.54	<i>plus</i>	16.5 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	1812.29	<i>plus</i>	17.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	1826.46	<i>plus</i>	16.5 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	1840.21	<i>plus</i>	17.0 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	1854.38	<i>plus</i>	16.5 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	1868.13	<i>plus</i>	17.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	1882.29	<i>plus</i>	16.5 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	1896.04	<i>plus</i>	17.0 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	1910.21	<i>plus</i>	16.5 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	1923.96	<i>plus</i>	17.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	1938.13	<i>plus</i>	16.5 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	1951.88	<i>plus</i>	17.0 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	1966.04	<i>plus</i>	16.5 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	1979.79	<i>plus</i>	17.0 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	1993.96	<i>plus</i>	16.5 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	2007.71	<i>plus</i>	17.0 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	2021.88	<i>plus</i>	16.5 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	2035.63	<i>plus</i>	17.0 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	2049.79	<i>plus</i>	16.5 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	2063.54	<i>plus</i>	17.0 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	2077.71	<i>plus</i>	16.5 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	2091.46	<i>plus</i>	17.0 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	2105.63	<i>plus</i>	16.5 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	2119.38	<i>plus</i>	17.0 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	2133.54	<i>plus</i>	16.5 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	2147.29	<i>plus</i>	17.0 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	2161.46	<i>plus</i>	16.5 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	2175.21	<i>plus</i>	17.0 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	2189.38	<i>plus</i>	16.5 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	2203.13	<i>plus</i>	16.5 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	2216.88	<i>plus</i>	17.0 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	2231.04	<i>plus</i>	16.5 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	2244.79	<i>plus</i>	17.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	2258.96	<i>plus</i>	16.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	2272.71	<i>plus</i>	17.0 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	2286.88	<i>plus</i>	16.5 %	<i>of income over</i>	12417





**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **ONE**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **REVERSED**

Annual Gross Income		Annual Award			
from	to				
0	6744	the award is	0.00		
6745	6999	the award is	0.00	plus 43.6 %	of income over 6745
7000	7999	the award is	111.58	plus 18.1 %	of income over 7000
8000	8999	the award is	292.50	plus 10.0 %	of income over 8000
9000	9999	the award is	392.50	plus 10.0 %	of income over 9000
10000	10999	the award is	492.50	plus 10.0 %	of income over 10000
11000	11999	the award is	592.50	plus 10.0 %	of income over 11000
12000	12999	the award is	692.50	plus 10.0 %	of income over 12000
13000	13999	the award is	792.50	plus 10.0 %	of income over 13000
14000	14999	the award is	892.50	plus 10.0 %	of income over 14000
15000	15999	the award is	992.50	plus 10.0 %	of income over 15000
16000	16999	the award is	1092.50	plus 10.0 %	of income over 16000
17000	17999	the award is	1192.50	plus 10.0 %	of income over 17000
18000	18999	the award is	1292.50	plus 10.0 %	of income over 18000
19000	19999	the award is	1392.50	plus 10.0 %	of income over 19000
20000	20999	the award is	1492.50	plus 25.0 %	of income over 20000
21000	21999	the award is	1742.50	plus 7.5 %	of income over 21000
22000	22999	the award is	1817.50	plus 11.5 %	of income over 22000
23000	23999	the award is	1932.50	plus 11.0 %	of income over 23000
24000	24999	the award is	2042.50	plus 12.0 %	of income over 24000
25000	25999	the award is	2162.50	plus 11.5 %	of income over 25000
26000	26999	the award is	2277.50	plus 12.5 %	of income over 26000
27000	27999	the award is	2402.50	plus 12.5 %	of income over 27000
28000	28999	the award is	2527.50	plus 12.5 %	of income over 28000
29000	29999	the award is	2652.50	plus 14.0 %	of income over 29000
30000	30999	the award is	2792.50	plus 12.0 %	of income over 30000
31000	31999	the award is	2912.50	plus 13.5 %	of income over 31000
32000	32999	the award is	3047.50	plus 14.5 %	of income over 32000
33000	33999	the award is	3192.50	plus 14.0 %	of income over 33000
34000	34999	the award is	3332.50	plus 11.5 %	of income over 34000
35000	35999	the award is	3447.50	plus 11.0 %	of income over 35000
36000	36999	the award is	3557.50	plus 12.0 %	of income over 36000
37000	37999	the award is	3677.50	plus 10.5 %	of income over 37000
38000	38999	the award is	3782.50	plus 10.0 %	of income over 38000
39000	39999	the award is	3882.50	plus 9.5 %	of income over 39000
40000	40999	the award is	3977.50	plus 10.0 %	of income over 40000
41000	41999	the award is	4077.50	plus 9.5 %	of income over 41000
42000	42999	the award is	4172.50	plus 10.0 %	of income over 42000
43000	43999	the award is	4272.50	plus 10.0 %	of income over 43000
44000	44999	the award is	4372.50	plus 9.5 %	of income over 44000
45000	45999	the award is	4467.50	plus 10.0 %	of income over 45000
46000	46999	the award is	4567.50	plus 9.5 %	of income over 46000
47000	47999	the award is	4662.50	plus 10.0 %	of income over 47000
48000	48999	the award is	4762.50	plus 9.5 %	of income over 48000
49000	49999	the award is	4857.50	plus 10.0 %	of income over 49000
50000	50999	the award is	4957.50	plus 9.5 %	of income over 50000



Ontario -One Child, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (cont)

Annual Gross Income		Annual Award				
from	to					
51000	51999	the award is	5052.50	plus 10.0 %	of income over	51000
52000	52999	the award is	5152.50	plus 10.0 %	of income over	52000
53000	53999	the award is	5252.50	plus 9.5 %	of income over	53000
54000	54999	the award is	5347.50	plus 9.5 %	of income over	54000
55000	55999	the award is	5442.50	plus 9.0 %	of income over	55000
56000	56999	the award is	5532.50	plus 9.5 %	of income over	56000
57000	57999	the award is	5627.50	plus 9.5 %	of income over	57000
58000	58999	the award is	5722.50	plus 10.0 %	of income over	58000
59000	59999	the award is	5822.50	plus 9.0 %	of income over	59000
60000	60999	the award is	5912.50	plus 9.0 %	of income over	60000
61000	61999	the award is	6002.50	plus 9.0 %	of income over	61000
62000	62999	the award is	6092.50	plus 8.5 %	of income over	62000
63000	63999	the award is	6177.50	plus 8.5 %	of income over	63000
64000	64999	the award is	6262.50	plus 7.5 %	of income over	64000
65000	65999	the award is	6337.50	plus 8.0 %	of income over	65000
66000	66999	the award is	6417.50	plus 8.5 %	of income over	66000
67000	67999	the award is	6502.50	plus 9.0 %	of income over	67000
68000	68999	the award is	6592.50	plus 8.5 %	of income over	68000
69000	69999	the award is	6677.50	plus 8.5 %	of income over	69000
70000	70999	the award is	6762.50	plus 8.5 %	of income over	70000
71000	71999	the award is	6847.50	plus 8.5 %	of income over	71000
72000	72999	the award is	6932.50	plus 8.5 %	of income over	72000
73000	73999	the award is	7017.50	plus 8.5 %	of income over	73000
74000	74999	the award is	7102.50	plus 8.5 %	of income over	74000
75000	75999	the award is	7187.50	plus 8.5 %	of income over	75000
76000	76999	the award is	7272.50	plus 9.0 %	of income over	76000
77000	77999	the award is	7362.50	plus 8.5 %	of income over	77000
78000	78999	the award is	7447.50	plus 8.5 %	of income over	78000
79000	79999	the award is	7532.50	plus 8.5 %	of income over	79000
80000	80999	the award is	7617.50	plus 8.5 %	of income over	80000
81000	81999	the award is	7702.50	plus 8.5 %	of income over	81000
82000	82999	the award is	7787.50	plus 8.5 %	of income over	82000
83000	83999	the award is	7872.50	plus 8.5 %	of income over	83000
84000	84999	the award is	7957.50	plus 7.5 %	of income over	84000
85000	85999	the award is	8032.50	plus 8.0 %	of income over	85000
86000	86999	the award is	8112.50	plus 8.5 %	of income over	86000
87000	87999	the award is	8197.50	plus 8.5 %	of income over	87000
88000	88999	the award is	8282.50	plus 8.0 %	of income over	88000
89000	89999	the award is	8362.50	plus 8.5 %	of income over	89000
90000	90999	the award is	8447.50	plus 8.5 %	of income over	90000
91000	91999	the award is	8532.50	plus 8.5 %	of income over	91000
92000	92999	the award is	8617.50	plus 8.0 %	of income over	92000
93000	93999	the award is	8697.50	plus 8.5 %	of income over	93000
94000	94999	the award is	8782.50	plus 8.5 %	of income over	94000
95000	95999	the award is	8867.50	plus 8.5 %	of income over	95000
96000	96999	the award is	8952.50	plus 8.0 %	of income over	96000
97000	97999	the award is	9032.50	plus 8.5 %	of income over	97000
98000	98999	the award is	9117.50	plus 8.5 %	of income over	98000
99000	99999	the award is	9202.50	plus 8.0 %	of income over	99000

**Ontario -One Child, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award			
from	to				
100000	101000	the award is	9282.50	plus 8.5 %	of income over 100000
101000	102000	the award is	9367.50	plus 8.5 %	of income over 101000
102000	103000	the award is	9452.50	plus 8.5 %	of income over 102000
103000	104000	the award is	9537.50	plus 8 %	of income over 103000
104000	105000	the award is	9617.50	plus 8.5 %	of income over 104000
105000	106000	the award is	9702.50	plus 8.5 %	of income over 105000
106000	107000	the award is	9787.50	plus 8.5 %	of income over 106000
107000	108000	the award is	9872.50	plus 8 %	of income over 107000
108000	109000	the award is	9952.50	plus 8.5 %	of income over 108000
109000	110000	the award is	10037.50	plus 8.5 %	of income over 109000
110000	111000	the award is	10122.50	plus 8.5 %	of income over 110000
111000	112000	the award is	10207.50	plus 8 %	of income over 111000
112000	113000	the award is	10287.50	plus 8.5 %	of income over 112000
113000	114000	the award is	10372.50	plus 8.5 %	of income over 113000
114000	115000	the award is	10457.50	plus 8.5 %	of income over 114000
115000	116000	the award is	10542.50	plus 8 %	of income over 115000
116000	117000	the award is	10622.50	plus 8.5 %	of income over 116000
117000	118000	the award is	10707.50	plus 8.5 %	of income over 117000
118000	119000	the award is	10792.50	plus 8.5 %	of income over 118000
119000	120000	the award is	10877.50	plus 8 %	of income over 119000
120000	121000	the award is	10957.50	plus 8.5 %	of income over 120000
121000	122000	the award is	11042.50	plus 8.5 %	of income over 121000
122000	123000	the award is	11127.50	plus 8.5 %	of income over 122000
123000	124000	the award is	11212.50	plus 8 %	of income over 123000
124000	125000	the award is	11292.50	plus 8.5 %	of income over 124000
125000	126000	the award is	11377.50	plus 8.5 %	of income over 125000
126000	127000	the award is	11462.50	plus 8.5 %	of income over 126000
127000	128000	the award is	11547.50	plus 8 %	of income over 127000
128000	129000	the award is	11627.50	plus 8.5 %	of income over 128000
129000	130000	the award is	11712.50	plus 8.5 %	of income over 129000
130000	131000	the award is	11797.50	plus 8 %	of income over 130000
131000	132000	the award is	11877.50	plus 8.5 %	of income over 131000
132000	133000	the award is	11962.50	plus 8.5 %	of income over 132000
133000	134000	the award is	12047.50	plus 8.5 %	of income over 133000
134000	135000	the award is	12132.50	plus 8 %	of income over 134000
135000	136000	the award is	12212.50	plus 8.5 %	of income over 135000
136000	137000	the award is	12297.50	plus 8.5 %	of income over 136000
137000	138000	the award is	12382.50	plus 8.5 %	of income over 137000
138000	139000	the award is	12467.50	plus 8 %	of income over 138000
139000	140000	the award is	12547.50	plus 8.5 %	of income over 139000
140000	141000	the award is	12632.50	plus 8.5 %	of income over 140000
141000	142000	the award is	12717.50	plus 8.5 %	of income over 141000
142000	143000	the award is	12802.50	plus 8 %	of income over 142000
143000	144000	the award is	12882.50	plus 8.5 %	of income over 143000
144000	145000	the award is	12967.50	plus 8.5 %	of income over 144000
145000	146000	the award is	13052.50	plus 8.5 %	of income over 145000
146000	147000	the award is	13137.50	plus 8 %	of income over 146000
147000	148000	the award is	13217.50	plus 8.5 %	of income over 147000
148000	149000	the award is	13302.50	plus 8.5 %	of income over 148000
149000	149999	the award is	13387.50	plus 8.5 %	of income over 149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **ONE**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **REVERSED**

Monthly Gross Income		Monthly Payment					
from	to						
0	561	<i>the award is</i>	0.00				
562	582	<i>the award is</i>	0.00	plus	43.6 %	<i>of income over</i>	562
583	666	<i>the award is</i>	9.30	plus	18.1 %	<i>of income over</i>	583
667	749	<i>the award is</i>	24.38	plus	10.0 %	<i>of income over</i>	667
750	832	<i>the award is</i>	32.71	plus	10.0 %	<i>of income over</i>	750
833	916	<i>the award is</i>	41.04	plus	10.0 %	<i>of income over</i>	833
917	999	<i>the award is</i>	49.38	plus	10.0 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	57.71	plus	10.0 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	66.04	plus	10.0 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	74.38	plus	10.0 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	82.71	plus	10.0 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	91.04	plus	10.0 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	99.38	plus	10.0 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	107.71	plus	10.0 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	116.04	plus	10.0 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	124.38	plus	25.0 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	145.21	plus	7.5 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	151.46	plus	11.5 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	161.04	plus	11.0 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	170.21	plus	12.0 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	180.21	plus	11.5 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	189.79	plus	12.5 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	200.21	plus	12.5 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	210.63	plus	12.5 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	221.04	plus	14.0 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	232.71	plus	12.0 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	242.71	plus	13.5 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	253.96	plus	14.5 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	266.04	plus	14.0 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	277.71	plus	11.5 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	287.29	plus	11.0 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	296.48	plus	12.0 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	306.46	plus	10.5 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	315.21	plus	10.0 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	323.54	plus	9.5 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	331.48	plus	10.0 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	339.79	plus	9.5 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	347.71	plus	10.0 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	356.04	plus	10.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	364.38	plus	9.5 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	372.29	plus	10.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	380.63	plus	9.5 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	388.54	plus	10.0 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	396.88	plus	9.5 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	404.79	plus	10.0 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	413.13	plus	9.5 %	<i>of income over</i>	4167

Ontario -One Child, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	421.04	plus	10.0 %	of income over	4250
4333	4416	the award is	429.38	plus	10.0 %	of income over	4333
4417	4499	the award is	437.71	plus	9.5 %	of income over	4417
4500	4582	the award is	445.63	plus	9.5 %	of income over	4500
4583	4666	the award is	453.54	plus	9.0 %	of income over	4583
4667	4749	the award is	461.04	plus	9.5 %	of income over	4667
4750	4832	the award is	468.96	plus	9.5 %	of income over	4750
4833	4916	the award is	476.88	plus	10.0 %	of income over	4833
4917	4999	the award is	485.21	plus	9.0 %	of income over	4917
5000	5082	the award is	492.71	plus	9.0 %	of income over	5000
5083	5166	the award is	500.21	plus	9.0 %	of income over	5083
5167	5249	the award is	507.71	plus	8.5 %	of income over	5167
5250	5332	the award is	514.79	plus	8.5 %	of income over	5250
5333	5416	the award is	521.88	plus	7.5 %	of income over	5333
5417	5499	the award is	528.13	plus	8.0 %	of income over	5417
5500	5582	the award is	534.79	plus	8.5 %	of income over	5500
5583	5666	the award is	541.88	plus	9.0 %	of income over	5583
5667	5749	the award is	549.38	plus	8.5 %	of income over	5667
5750	5832	the award is	556.46	plus	8.5 %	of income over	5750
5833	5916	the award is	563.54	plus	8.5 %	of income over	5833
5917	5999	the award is	570.63	plus	8.5 %	of income over	5917
6000	6082	the award is	577.71	plus	8.5 %	of income over	6000
6083	6166	the award is	584.79	plus	8.5 %	of income over	6083
6167	6249	the award is	591.88	plus	8.5 %	of income over	6167
6250	6332	the award is	598.96	plus	8.5 %	of income over	6250
6333	6416	the award is	606.04	plus	9.0 %	of income over	6333
6417	6499	the award is	613.54	plus	8.5 %	of income over	6417
6500	6582	the award is	620.63	plus	8.5 %	of income over	6500
6583	6666	the award is	627.71	plus	8.5 %	of income over	6583
6667	6749	the award is	634.79	plus	8.5 %	of income over	6667
6750	6832	the award is	641.88	plus	8.5 %	of income over	6750
6833	6916	the award is	648.96	plus	8.5 %	of income over	6833
6917	6999	the award is	656.04	plus	8.5 %	of income over	6917
7000	7082	the award is	663.13	plus	7.5 %	of income over	7000
7083	7166	the award is	669.38	plus	8.0 %	of income over	7083
7167	7249	the award is	676.04	plus	8.5 %	of income over	7167
7250	7332	the award is	683.13	plus	8.5 %	of income over	7250
7333	7416	the award is	690.21	plus	8.0 %	of income over	7333
7417	7499	the award is	696.88	plus	8.5 %	of income over	7417
7500	7582	the award is	703.96	plus	8.5 %	of income over	7500
7583	7666	the award is	711.04	plus	8.5 %	of income over	7583
7667	7749	the award is	718.13	plus	8.0 %	of income over	7667
7750	7832	the award is	724.79	plus	8.5 %	of income over	7750
7833	7916	the award is	731.88	plus	8.5 %	of income over	7833
7917	7999	the award is	738.96	plus	8.5 %	of income over	7917
8000	8082	the award is	746.04	plus	8.0 %	of income over	8000
8083	8166	the award is	752.71	plus	8.5 %	of income over	8083
8167	8249	the award is	759.79	plus	8.5 %	of income over	8167
8250	8333	the award is	766.88	plus	8.0 %	of income over	8250

Ontario -One Child, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	773.54	<i>plus</i>	8.5 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	780.63	<i>plus</i>	8.5 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	787.71	<i>plus</i>	8.5 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	794.79	<i>plus</i>	8.0 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	801.46	<i>plus</i>	8.5 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	808.54	<i>plus</i>	8.5 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	815.63	<i>plus</i>	8.5 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	822.71	<i>plus</i>	8.0 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	829.38	<i>plus</i>	8.5 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	836.46	<i>plus</i>	8.5 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	843.54	<i>plus</i>	8.5 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	850.63	<i>plus</i>	8.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	857.29	<i>plus</i>	8.5 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	864.38	<i>plus</i>	8.5 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	871.46	<i>plus</i>	8.5 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	878.54	<i>plus</i>	8.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	885.21	<i>plus</i>	8.5 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	892.29	<i>plus</i>	8.5 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	899.38	<i>plus</i>	8.5 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	906.46	<i>plus</i>	8.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	913.13	<i>plus</i>	8.5 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	920.21	<i>plus</i>	8.5 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	927.29	<i>plus</i>	8.5 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	934.38	<i>plus</i>	8.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	941.04	<i>plus</i>	8.5 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	948.13	<i>plus</i>	8.5 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	955.21	<i>plus</i>	8.5 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	962.29	<i>plus</i>	8.0 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	968.96	<i>plus</i>	8.5 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	976.04	<i>plus</i>	8.5 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	983.13	<i>plus</i>	8.0 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	989.79	<i>plus</i>	8.5 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	996.88	<i>plus</i>	8.5 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	1003.96	<i>plus</i>	8.5 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	1011.04	<i>plus</i>	8.0 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	1017.71	<i>plus</i>	8.5 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	1024.79	<i>plus</i>	8.5 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	1031.88	<i>plus</i>	8.5 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	1038.96	<i>plus</i>	8.0 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	1045.63	<i>plus</i>	8.5 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	1052.71	<i>plus</i>	8.5 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	1059.79	<i>plus</i>	8.5 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	1066.88	<i>plus</i>	8.0 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	1073.54	<i>plus</i>	8.5 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	1080.63	<i>plus</i>	8.5 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	1087.71	<i>plus</i>	8.5 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	1094.79	<i>plus</i>	8.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	1101.46	<i>plus</i>	8.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	1108.54	<i>plus</i>	8.5 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	1115.63	<i>plus</i>	8.5 %	<i>of income over</i>	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **TWO**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **REVERSED**

Annual Gross Income		Annual Award				
from	to					
0	6744	<i>the award is</i>	0.00			
6745	6999	<i>the award is</i>	0.00	plus 58.6 %	<i>of income over</i>	6745
7000	7999	<i>the award is</i>	150.10	plus 58.4 %	<i>of income over</i>	7000
8000	8999	<i>the award is</i>	734.10	plus 45.3 %	<i>of income over</i>	8000
9000	9999	<i>the award is</i>	1187.50	plus 12.0 %	<i>of income over</i>	9000
10000	10999	<i>the award is</i>	1307.50	plus 12.0 %	<i>of income over</i>	10000
11000	11999	<i>the award is</i>	1427.50	plus 12.0 %	<i>of income over</i>	11000
12000	12999	<i>the award is</i>	1547.50	plus 12.0 %	<i>of income over</i>	12000
13000	13999	<i>the award is</i>	1667.50	plus 12.0 %	<i>of income over</i>	13000
14000	14999	<i>the award is</i>	1787.50	plus 12.0 %	<i>of income over</i>	14000
15000	15999	<i>the award is</i>	1907.50	plus 12.0 %	<i>of income over</i>	15000
16000	16999	<i>the award is</i>	2027.50	plus 12.0 %	<i>of income over</i>	16000
17000	17999	<i>the award is</i>	2147.50	plus 12.0 %	<i>of income over</i>	17000
18000	18999	<i>the award is</i>	2267.50	plus 12.0 %	<i>of income over</i>	18000
19000	19999	<i>the award is</i>	2387.50	plus 12.0 %	<i>of income over</i>	19000
20000	20999	<i>the award is</i>	2507.50	plus 14.5 %	<i>of income over</i>	20000
21000	21999	<i>the award is</i>	2627.50	plus 14.0 %	<i>of income over</i>	21000
22000	22999	<i>the award is</i>	2747.50	plus 19.0 %	<i>of income over</i>	22000
23000	23999	<i>the award is</i>	2867.50	plus 24.0 %	<i>of income over</i>	23000
24000	24999	<i>the award is</i>	2987.50	plus 25.0 %	<i>of income over</i>	24000
25000	25999	<i>the award is</i>	3107.50	plus 24.5 %	<i>of income over</i>	25000
26000	26999	<i>the award is</i>	3227.50	plus 24.5 %	<i>of income over</i>	26000
27000	27999	<i>the award is</i>	3347.50	plus 23.5 %	<i>of income over</i>	27000
28000	28999	<i>the award is</i>	3467.50	plus 19.5 %	<i>of income over</i>	28000
29000	29999	<i>the award is</i>	3587.50	plus 19.5 %	<i>of income over</i>	29000
30000	30999	<i>the award is</i>	3707.50	plus 16.0 %	<i>of income over</i>	30000
31000	31999	<i>the award is</i>	3827.50	plus 18.5 %	<i>of income over</i>	31000
32000	32999	<i>the award is</i>	3947.50	plus 19.0 %	<i>of income over</i>	32000
33000	33999	<i>the award is</i>	4067.50	plus 18.5 %	<i>of income over</i>	33000
34000	34999	<i>the award is</i>	4187.50	plus 19.0 %	<i>of income over</i>	34000
35000	35999	<i>the award is</i>	4307.50	plus 18.0 %	<i>of income over</i>	35000
36000	36999	<i>the award is</i>	4427.50	plus 17.0 %	<i>of income over</i>	36000
37000	37999	<i>the award is</i>	4547.50	plus 17.0 %	<i>of income over</i>	37000
38000	38999	<i>the award is</i>	4667.50	plus 17.5 %	<i>of income over</i>	38000
39000	39999	<i>the award is</i>	4787.50	plus 17.0 %	<i>of income over</i>	39000
40000	40999	<i>the award is</i>	4907.50	plus 17.0 %	<i>of income over</i>	40000
41000	41999	<i>the award is</i>	5027.50	plus 17.0 %	<i>of income over</i>	41000
42000	42999	<i>the award is</i>	5147.50	plus 17.0 %	<i>of income over</i>	42000
43000	43999	<i>the award is</i>	5267.50	plus 17.0 %	<i>of income over</i>	43000
44000	44999	<i>the award is</i>	5387.50	plus 17.0 %	<i>of income over</i>	44000
45000	45999	<i>the award is</i>	5507.50	plus 17.0 %	<i>of income over</i>	45000
46000	46999	<i>the award is</i>	5627.50	plus 17.0 %	<i>of income over</i>	46000
47000	47999	<i>the award is</i>	5747.50	plus 17.5 %	<i>of income over</i>	47000
48000	48999	<i>the award is</i>	5867.50	plus 17.0 %	<i>of income over</i>	48000
49000	49999	<i>the award is</i>	5987.50	plus 15.5 %	<i>of income over</i>	49000
50000	50999	<i>the award is</i>	6107.50	plus 15.0 %	<i>of income over</i>	50000

**Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
51000	51999	<i>the award is</i>	8202.50	<i>plus</i>	15.0 %	<i>of income over</i>	51000
52000	52999	<i>the award is</i>	8352.50	<i>plus</i>	15.5 %	<i>of income over</i>	52000
53000	53999	<i>the award is</i>	8507.50	<i>plus</i>	15.0 %	<i>of income over</i>	53000
54000	54999	<i>the award is</i>	8657.50	<i>plus</i>	15.0 %	<i>of income over</i>	54000
55000	55999	<i>the award is</i>	8807.50	<i>plus</i>	14.5 %	<i>of income over</i>	55000
56000	56999	<i>the award is</i>	8952.50	<i>plus</i>	14.5 %	<i>of income over</i>	56000
57000	57999	<i>the award is</i>	9097.50	<i>plus</i>	15.0 %	<i>of income over</i>	57000
58000	58999	<i>the award is</i>	9247.50	<i>plus</i>	16.0 %	<i>of income over</i>	58000
59000	59999	<i>the award is</i>	9407.50	<i>plus</i>	14.5 %	<i>of income over</i>	59000
60000	60999	<i>the award is</i>	9552.50	<i>plus</i>	13.5 %	<i>of income over</i>	60000
61000	61999	<i>the award is</i>	9687.50	<i>plus</i>	13.5 %	<i>of income over</i>	61000
62000	62999	<i>the award is</i>	9822.50	<i>plus</i>	14.0 %	<i>of income over</i>	62000
63000	63999	<i>the award is</i>	9962.50	<i>plus</i>	13.0 %	<i>of income over</i>	63000
64000	64999	<i>the award is</i>	10092.50	<i>plus</i>	12.5 %	<i>of income over</i>	64000
65000	65999	<i>the award is</i>	10217.50	<i>plus</i>	13.0 %	<i>of income over</i>	65000
66000	66999	<i>the award is</i>	10347.50	<i>plus</i>	13.5 %	<i>of income over</i>	66000
67000	67999	<i>the award is</i>	10482.50	<i>plus</i>	13.0 %	<i>of income over</i>	67000
68000	68999	<i>the award is</i>	10612.50	<i>plus</i>	13.5 %	<i>of income over</i>	68000
69000	69999	<i>the award is</i>	10747.50	<i>plus</i>	13.0 %	<i>of income over</i>	69000
70000	70999	<i>the award is</i>	10877.50	<i>plus</i>	13.5 %	<i>of income over</i>	70000
71000	71999	<i>the award is</i>	11012.50	<i>plus</i>	13.5 %	<i>of income over</i>	71000
72000	72999	<i>the award is</i>	11147.50	<i>plus</i>	13.0 %	<i>of income over</i>	72000
73000	73999	<i>the award is</i>	11277.50	<i>plus</i>	13.5 %	<i>of income over</i>	73000
74000	74999	<i>the award is</i>	11412.50	<i>plus</i>	13.5 %	<i>of income over</i>	74000
75000	75999	<i>the award is</i>	11547.50	<i>plus</i>	13.0 %	<i>of income over</i>	75000
76000	76999	<i>the award is</i>	11677.50	<i>plus</i>	13.5 %	<i>of income over</i>	76000
77000	77999	<i>the award is</i>	11812.50	<i>plus</i>	13.0 %	<i>of income over</i>	77000
78000	78999	<i>the award is</i>	11942.50	<i>plus</i>	13.5 %	<i>of income over</i>	78000
79000	79999	<i>the award is</i>	12077.50	<i>plus</i>	13.5 %	<i>of income over</i>	79000
80000	80999	<i>the award is</i>	12212.50	<i>plus</i>	13.0 %	<i>of income over</i>	80000
81000	81999	<i>the award is</i>	12342.50	<i>plus</i>	13.5 %	<i>of income over</i>	81000
82000	82999	<i>the award is</i>	12477.50	<i>plus</i>	13.5 %	<i>of income over</i>	82000
83000	83999	<i>the award is</i>	12612.50	<i>plus</i>	12.5 %	<i>of income over</i>	83000
84000	84999	<i>the award is</i>	12737.50	<i>plus</i>	13.0 %	<i>of income over</i>	84000
85000	85999	<i>the award is</i>	12867.50	<i>plus</i>	12.5 %	<i>of income over</i>	85000
86000	86999	<i>the award is</i>	12992.50	<i>plus</i>	13.0 %	<i>of income over</i>	86000
87000	87999	<i>the award is</i>	13122.50	<i>plus</i>	13.0 %	<i>of income over</i>	87000
88000	88999	<i>the award is</i>	13252.50	<i>plus</i>	13.0 %	<i>of income over</i>	88000
89000	89999	<i>the award is</i>	13382.50	<i>plus</i>	13.0 %	<i>of income over</i>	89000
90000	90999	<i>the award is</i>	13512.50	<i>plus</i>	13.0 %	<i>of income over</i>	90000
91000	91999	<i>the award is</i>	13642.50	<i>plus</i>	13.0 %	<i>of income over</i>	91000
92000	92999	<i>the award is</i>	13772.50	<i>plus</i>	13.0 %	<i>of income over</i>	92000
93000	93999	<i>the award is</i>	13902.50	<i>plus</i>	13.0 %	<i>of income over</i>	93000
94000	94999	<i>the award is</i>	14032.50	<i>plus</i>	13.0 %	<i>of income over</i>	94000
95000	95999	<i>the award is</i>	14162.50	<i>plus</i>	13.0 %	<i>of income over</i>	95000
96000	96999	<i>the award is</i>	14292.50	<i>plus</i>	13.0 %	<i>of income over</i>	96000
97000	97999	<i>the award is</i>	14422.50	<i>plus</i>	13.0 %	<i>of income over</i>	97000
98000	98999	<i>the award is</i>	14552.50	<i>plus</i>	13.0 %	<i>of income over</i>	98000
99000	99999	<i>the award is</i>	14682.50	<i>plus</i>	13.0 %	<i>of income over</i>	99000

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Annual Gross Income		Annual Award					
from	to						
10000	101000	<i>the award is</i>	14812.50	<i>plus</i>	13 %	<i>of income over</i>	100000
101000	102000	<i>the award is</i>	14942.50	<i>plus</i>	14 %	<i>of income over</i>	101000
102000	103000	<i>the award is</i>	15077.50	<i>plus</i>	13 %	<i>of income over</i>	102000
103000	104000	<i>the award is</i>	15207.50	<i>plus</i>	13 %	<i>of income over</i>	103000
104000	105000	<i>the award is</i>	15337.50	<i>plus</i>	13 %	<i>of income over</i>	104000
105000	106000	<i>the award is</i>	15467.50	<i>plus</i>	13 %	<i>of income over</i>	105000
106000	107000	<i>the award is</i>	15597.50	<i>plus</i>	13 %	<i>of income over</i>	106000
107000	108000	<i>the award is</i>	15727.50	<i>plus</i>	13 %	<i>of income over</i>	107000
108000	109000	<i>the award is</i>	15857.50	<i>plus</i>	13 %	<i>of income over</i>	108000
109000	110000	<i>the award is</i>	15987.50	<i>plus</i>	13 %	<i>of income over</i>	109000
110000	111000	<i>the award is</i>	16117.50	<i>plus</i>	13 %	<i>of income over</i>	110000
111000	112000	<i>the award is</i>	16247.50	<i>plus</i>	13 %	<i>of income over</i>	111000
112000	113000	<i>the award is</i>	16377.50	<i>plus</i>	13 %	<i>of income over</i>	112000
113000	114000	<i>the award is</i>	16507.50	<i>plus</i>	13 %	<i>of income over</i>	113000
114000	115000	<i>the award is</i>	16637.50	<i>plus</i>	13 %	<i>of income over</i>	114000
115000	116000	<i>the award is</i>	16767.50	<i>plus</i>	13 %	<i>of income over</i>	115000
116000	117000	<i>the award is</i>	16897.50	<i>plus</i>	13 %	<i>of income over</i>	116000
117000	118000	<i>the award is</i>	17027.50	<i>plus</i>	13 %	<i>of income over</i>	117000
118000	119000	<i>the award is</i>	17157.50	<i>plus</i>	13 %	<i>of income over</i>	118000
119000	120000	<i>the award is</i>	17287.50	<i>plus</i>	13 %	<i>of income over</i>	119000
120000	121000	<i>the award is</i>	17417.50	<i>plus</i>	13 %	<i>of income over</i>	120000
121000	122000	<i>the award is</i>	17547.50	<i>plus</i>	13 %	<i>of income over</i>	121000
122000	123000	<i>the award is</i>	17677.50	<i>plus</i>	13 %	<i>of income over</i>	122000
123000	124000	<i>the award is</i>	17807.50	<i>plus</i>	13 %	<i>of income over</i>	123000
124000	125000	<i>the award is</i>	17937.50	<i>plus</i>	14 %	<i>of income over</i>	124000
125000	126000	<i>the award is</i>	18072.50	<i>plus</i>	13 %	<i>of income over</i>	125000
126000	127000	<i>the award is</i>	18202.50	<i>plus</i>	13 %	<i>of income over</i>	126000
127000	128000	<i>the award is</i>	18332.50	<i>plus</i>	13 %	<i>of income over</i>	127000
128000	129000	<i>the award is</i>	18462.50	<i>plus</i>	13 %	<i>of income over</i>	128000
129000	130000	<i>the award is</i>	18592.50	<i>plus</i>	13 %	<i>of income over</i>	129000
130000	131000	<i>the award is</i>	18722.50	<i>plus</i>	13 %	<i>of income over</i>	130000
131000	132000	<i>the award is</i>	18852.50	<i>plus</i>	13 %	<i>of income over</i>	131000
132000	133000	<i>the award is</i>	18982.50	<i>plus</i>	13 %	<i>of income over</i>	132000
133000	134000	<i>the award is</i>	19112.50	<i>plus</i>	13 %	<i>of income over</i>	133000
134000	135000	<i>the award is</i>	19242.50	<i>plus</i>	13 %	<i>of income over</i>	134000
135000	136000	<i>the award is</i>	19372.50	<i>plus</i>	13 %	<i>of income over</i>	135000
136000	137000	<i>the award is</i>	19502.50	<i>plus</i>	13 %	<i>of income over</i>	136000
137000	138000	<i>the award is</i>	19632.50	<i>plus</i>	13 %	<i>of income over</i>	137000
138000	139000	<i>the award is</i>	19762.50	<i>plus</i>	13 %	<i>of income over</i>	138000
139000	140000	<i>the award is</i>	19892.50	<i>plus</i>	13 %	<i>of income over</i>	139000
140000	141000	<i>the award is</i>	20022.50	<i>plus</i>	13 %	<i>of income over</i>	140000
141000	142000	<i>the award is</i>	20152.50	<i>plus</i>	13 %	<i>of income over</i>	141000
142000	143000	<i>the award is</i>	20282.50	<i>plus</i>	13 %	<i>of income over</i>	142000
143000	144000	<i>the award is</i>	20412.50	<i>plus</i>	13 %	<i>of income over</i>	143000
144000	145000	<i>the award is</i>	20542.50	<i>plus</i>	13 %	<i>of income over</i>	144000
145000	146000	<i>the award is</i>	20672.50	<i>plus</i>	13 %	<i>of income over</i>	145000
146000	147000	<i>the award is</i>	20802.50	<i>plus</i>	13 %	<i>of income over</i>	146000
147000	148000	<i>the award is</i>	20932.50	<i>plus</i>	14 %	<i>of income over</i>	147000
148000	149000	<i>the award is</i>	21067.50	<i>plus</i>	13 %	<i>of income over</i>	148000
149000	149999	<i>the award is</i>	21197.50	<i>plus</i>	13 %	<i>of income over</i>	149000



**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: ONTARIO  
 No. of children: TWO  
 Formula: REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED  
 Tax Treatment: REVERSED

Monthly Gross Income		Monthly Payment				
from	to					
0	561	the award is	0.00			
562	582	the award is	0.00	plus	58.6 %	of income over 562
583	666	the award is	12.51	plus	58.4 %	of income over 583
667	749	the award is	61.18	plus	45.3 %	of income over 667
750	832	the award is	98.96	plus	12.0 %	of income over 750
833	916	the award is	108.96	plus	12.0 %	of income over 833
917	999	the award is	118.96	plus	12.0 %	of income over 917
1000	1082	the award is	128.96	plus	12.0 %	of income over 1000
1083	1166	the award is	138.96	plus	12.0 %	of income over 1083
1167	1249	the award is	148.96	plus	12.0 %	of income over 1167
1250	1332	the award is	158.96	plus	12.0 %	of income over 1250
1333	1416	the award is	168.96	plus	12.0 %	of income over 1333
1417	1499	the award is	178.96	plus	12.0 %	of income over 1417
1500	1582	the award is	188.96	plus	12.0 %	of income over 1500
1583	1666	the award is	198.96	plus	12.0 %	of income over 1583
1667	1749	the award is	208.96	plus	14.5 %	of income over 1667
1750	1832	the award is	221.04	plus	14.0 %	of income over 1750
1833	1916	the award is	232.71	plus	19.0 %	of income over 1833
1917	1999	the award is	248.54	plus	24.0 %	of income over 1917
2000	2082	the award is	268.54	plus	25.0 %	of income over 2000
2083	2166	the award is	289.38	plus	24.5 %	of income over 2083
2167	2249	the award is	309.79	plus	24.5 %	of income over 2167
2250	2332	the award is	330.21	plus	23.5 %	of income over 2250
2333	2416	the award is	349.79	plus	19.5 %	of income over 2333
2417	2499	the award is	366.04	plus	19.5 %	of income over 2417
2500	2582	the award is	382.29	plus	16.0 %	of income over 2500
2583	2666	the award is	395.63	plus	18.5 %	of income over 2583
2667	2749	the award is	411.04	plus	19.0 %	of income over 2667
2750	2832	the award is	426.88	plus	18.5 %	of income over 2750
2833	2916	the award is	442.29	plus	19.0 %	of income over 2833
2917	2999	the award is	458.13	plus	18.0 %	of income over 2917
3000	3082	the award is	473.13	plus	17.0 %	of income over 3000
3083	3166	the award is	487.29	plus	17.0 %	of income over 3083
3167	3249	the award is	501.46	plus	17.5 %	of income over 3167
3250	3332	the award is	516.04	plus	17.0 %	of income over 3250
3333	3416	the award is	530.21	plus	17.0 %	of income over 3333
3417	3499	the award is	544.38	plus	17.0 %	of income over 3417
3500	3582	the award is	558.54	plus	17.0 %	of income over 3500
3583	3666	the award is	572.71	plus	17.0 %	of income over 3583
3667	3749	the award is	586.88	plus	17.0 %	of income over 3667
3750	3832	the award is	601.04	plus	17.0 %	of income over 3750
3833	3916	the award is	615.21	plus	17.0 %	of income over 3833
3917	3999	the award is	629.38	plus	17.5 %	of income over 3917
4000	4082	the award is	643.96	plus	17.0 %	of income over 4000
4083	4166	the award is	658.13	plus	15.5 %	of income over 4083
4167	4249	the award is	671.04	plus	15.0 %	of income over 4167

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	the award is	683.54	plus	15.0 %	of income over	4250
4333	4416	the award is	696.04	plus	15.5 %	of income over	4333
4417	4499	the award is	708.96	plus	15.0 %	of income over	4417
4500	4582	the award is	721.46	plus	15.0 %	of income over	4500
4583	4666	the award is	733.96	plus	14.5 %	of income over	4583
4667	4749	the award is	746.04	plus	14.5 %	of income over	4667
4750	4832	the award is	758.13	plus	15.0 %	of income over	4750
4833	4916	the award is	770.63	plus	16.0 %	of income over	4833
4917	4999	the award is	783.96	plus	14.5 %	of income over	4917
5000	5082	the award is	796.04	plus	13.5 %	of income over	5000
5083	5166	the award is	807.29	plus	13.5 %	of income over	5083
5167	5249	the award is	818.54	plus	14.0 %	of income over	5167
5250	5332	the award is	830.21	plus	13.0 %	of income over	5250
5333	5416	the award is	841.04	plus	12.5 %	of income over	5333
5417	5499	the award is	851.46	plus	13.0 %	of income over	5417
5500	5582	the award is	862.29	plus	13.5 %	of income over	5500
5583	5666	the award is	873.54	plus	13.0 %	of income over	5583
5667	5749	the award is	884.38	plus	13.5 %	of income over	5667
5750	5832	the award is	895.63	plus	13.0 %	of income over	5750
5833	5916	the award is	906.46	plus	13.5 %	of income over	5833
5917	5999	the award is	917.71	plus	13.5 %	of income over	5917
6000	6082	the award is	928.96	plus	13.0 %	of income over	6000
6083	6166	the award is	939.79	plus	13.5 %	of income over	6083
6167	6249	the award is	951.04	plus	13.5 %	of income over	6167
6250	6332	the award is	962.29	plus	13.0 %	of income over	6250
6333	6416	the award is	973.13	plus	13.5 %	of income over	6333
6417	6499	the award is	984.38	plus	13.0 %	of income over	6417
6500	6582	the award is	995.21	plus	13.5 %	of income over	6500
6583	6666	the award is	1006.46	plus	13.5 %	of income over	6583
6667	6749	the award is	1017.71	plus	13.0 %	of income over	6667
6750	6832	the award is	1028.54	plus	13.5 %	of income over	6750
6833	6916	the award is	1039.79	plus	13.5 %	of income over	6833
6917	6999	the award is	1051.04	plus	12.5 %	of income over	6917
7000	7082	the award is	1061.46	plus	13.0 %	of income over	7000
7083	7166	the award is	1072.29	plus	12.5 %	of income over	7083
7167	7249	the award is	1082.71	plus	13.0 %	of income over	7167
7250	7332	the award is	1093.54	plus	13.0 %	of income over	7250
7333	7416	the award is	1104.38	plus	13.0 %	of income over	7333
7417	7499	the award is	1115.21	plus	13.0 %	of income over	7417
7500	7582	the award is	1126.04	plus	13.0 %	of income over	7500
7583	7666	the award is	1136.88	plus	13.0 %	of income over	7583
7667	7749	the award is	1147.71	plus	13.0 %	of income over	7667
7750	7832	the award is	1158.54	plus	13.0 %	of income over	7750
7833	7916	the award is	1169.38	plus	13.0 %	of income over	7833
7917	7999	the award is	1180.21	plus	13.0 %	of income over	7917
8000	8082	the award is	1191.04	plus	13.0 %	of income over	8000
8083	8166	the award is	1201.88	plus	13.0 %	of income over	8083
8167	8249	the award is	1212.71	plus	13.0 %	of income over	8167
8250	8333	the award is	1223.54	plus	13.0 %	of income over	8250

Ontario -Two Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	1234.38	<i>plus</i>	13.0 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	1245.21	<i>plus</i>	13.5 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	1256.46	<i>plus</i>	13.0 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	1267.29	<i>plus</i>	13.0 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	1278.13	<i>plus</i>	13.0 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	1288.96	<i>plus</i>	13.0 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	1299.79	<i>plus</i>	13.0 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	1310.63	<i>plus</i>	13.0 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	1321.46	<i>plus</i>	13.0 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	1332.29	<i>plus</i>	13.0 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	1343.13	<i>plus</i>	13.0 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	1353.96	<i>plus</i>	13.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	1364.79	<i>plus</i>	13.0 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	1375.63	<i>plus</i>	13.0 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	1386.46	<i>plus</i>	13.0 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	1397.29	<i>plus</i>	13.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	1408.13	<i>plus</i>	13.0 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	1418.96	<i>plus</i>	13.0 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	1429.79	<i>plus</i>	13.0 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	1440.63	<i>plus</i>	13.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	1451.46	<i>plus</i>	13.0 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	1462.29	<i>plus</i>	13.0 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	1473.13	<i>plus</i>	13.0 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	1483.96	<i>plus</i>	13.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	1494.79	<i>plus</i>	13.5 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	1506.04	<i>plus</i>	13.0 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	1516.88	<i>plus</i>	13.0 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	1527.71	<i>plus</i>	13.0 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	1538.54	<i>plus</i>	13.0 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	1549.38	<i>plus</i>	13.0 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	1560.21	<i>plus</i>	13.0 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	1571.04	<i>plus</i>	13.0 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	1581.88	<i>plus</i>	13.0 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	1592.71	<i>plus</i>	13.0 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	1603.54	<i>plus</i>	13.0 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	1614.38	<i>plus</i>	13.0 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	1625.21	<i>plus</i>	13.0 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	1636.04	<i>plus</i>	13.0 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	1646.88	<i>plus</i>	13.0 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	1657.71	<i>plus</i>	13.0 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	1668.54	<i>plus</i>	13.0 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	1679.38	<i>plus</i>	13.0 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	1690.21	<i>plus</i>	13.0 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	1701.04	<i>plus</i>	13.0 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	1711.88	<i>plus</i>	13.0 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	1722.71	<i>plus</i>	13.0 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	1733.54	<i>plus</i>	13.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	1744.38	<i>plus</i>	13.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	1755.63	<i>plus</i>	13.0 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	1766.46	<i>plus</i>	13.0 %	<i>of income over</i>	12417

**Child Support Award Amounts Based on  
Non-custodial Parent's Annual Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **THREE**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **REVERSED**

Annual Gross Income		Annual Award					
from	to						
0	6744	the award is	0.00				
6745	6999	the award is	0.00	plus	73.7 %	of income over	6745
7000	7999	the award is	188.68	plus	73.4 %	of income over	7000
8000	8999	the award is	922.62	plus	62.5 %	of income over	8000
9000	9999	the award is	1547.50	plus	6.0 %	of income over	9000
10000	10999	the award is	1607.50	plus	15.0 %	of income over	10000
11000	11999	the award is	1757.50	plus	14.5 %	of income over	11000
12000	12999	the award is	1902.50	plus	19.5 %	of income over	12000
13000	13999	the award is	2097.50	plus	20.0 %	of income over	13000
14000	14999	the award is	2297.50	plus	19.5 %	of income over	14000
15000	15999	the award is	2492.50	plus	19.5 %	of income over	15000
16000	16999	the award is	2687.50	plus	19.5 %	of income over	16000
17000	17999	the award is	2882.50	plus	20.0 %	of income over	17000
18000	18999	the award is	3082.50	plus	19.5 %	of income over	18000
19000	19999	the award is	3277.50	plus	19.5 %	of income over	19000
20000	20999	the award is	3472.50	plus	19.5 %	of income over	20000
21000	21999	the award is	3667.50	plus	20.0 %	of income over	21000
22000	22999	the award is	3867.50	plus	19.5 %	of income over	22000
23000	23999	the award is	4062.50	plus	20.5 %	of income over	23000
24000	24999	the award is	4267.50	plus	21.0 %	of income over	24000
25000	25999	the award is	4477.50	plus	19.5 %	of income over	25000
26000	26999	the award is	4672.50	plus	21.5 %	of income over	26000
27000	27999	the award is	4887.50	plus	28.0 %	of income over	27000
28000	28999	the award is	5167.50	plus	34.0 %	of income over	28000
29000	29999	the award is	5507.50	plus	32.5 %	of income over	29000
30000	30999	the award is	5832.50	plus	28.5 %	of income over	30000
31000	31999	the award is	6117.50	plus	31.5 %	of income over	31000
32000	32999	the award is	6432.50	plus	23.5 %	of income over	32000
33000	33999	the award is	6667.50	plus	22.5 %	of income over	33000
34000	34999	the award is	6892.50	plus	22.5 %	of income over	34000
35000	35999	the award is	7117.50	plus	22.5 %	of income over	35000
36000	36999	the award is	7342.50	plus	23.0 %	of income over	36000
37000	37999	the award is	7572.50	plus	21.5 %	of income over	37000
38000	38999	the award is	7787.50	plus	22.0 %	of income over	38000
39000	39999	the award is	8007.50	plus	21.5 %	of income over	39000
40000	40999	the award is	8222.50	plus	21.5 %	of income over	40000
41000	41999	the award is	8437.50	plus	21.0 %	of income over	41000
42000	42999	the award is	8647.50	plus	21.5 %	of income over	42000
43000	43999	the award is	8862.50	plus	21.0 %	of income over	43000
44000	44999	the award is	9072.50	plus	21.5 %	of income over	44000
45000	45999	the award is	9287.50	plus	21.0 %	of income over	45000
46000	46999	the award is	9497.50	plus	21.0 %	of income over	46000
47000	47999	the award is	9707.50	plus	21.5 %	of income over	47000
48000	48999	the award is	9922.50	plus	21.0 %	of income over	48000
49000	49999	the award is	10132.50	plus	21.5 %	of income over	49000
50000	50999	the award is	10347.50	plus	21.0 %	of income over	50000

**Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)**

Annual Gross Income		Annual Award					
from	to						
51000	51999	<i>the award is</i>	10557.50	<i>plus</i>	21.5 %	<i>of income over</i>	51000
52000	52999	<i>the award is</i>	10772.50	<i>plus</i>	21.0 %	<i>of income over</i>	52000
53000	53999	<i>the award is</i>	10982.50	<i>plus</i>	21.5 %	<i>of income over</i>	53000
54000	54999	<i>the award is</i>	11197.50	<i>plus</i>	20.5 %	<i>of income over</i>	54000
55000	55999	<i>the award is</i>	11402.50	<i>plus</i>	20.5 %	<i>of income over</i>	55000
56000	56999	<i>the award is</i>	11607.50	<i>plus</i>	20.5 %	<i>of income over</i>	56000
57000	57999	<i>the award is</i>	11812.50	<i>plus</i>	21.0 %	<i>of income over</i>	57000
58000	58999	<i>the award is</i>	12022.50	<i>plus</i>	22.5 %	<i>of income over</i>	58000
59000	59999	<i>the award is</i>	12247.50	<i>plus</i>	20.0 %	<i>of income over</i>	59000
60000	60999	<i>the award is</i>	12447.50	<i>plus</i>	19.0 %	<i>of income over</i>	60000
61000	61999	<i>the award is</i>	12637.50	<i>plus</i>	17.5 %	<i>of income over</i>	61000
62000	62999	<i>the award is</i>	12812.50	<i>plus</i>	17.5 %	<i>of income over</i>	62000
63000	63999	<i>the award is</i>	12987.50	<i>plus</i>	17.0 %	<i>of income over</i>	63000
64000	64999	<i>the award is</i>	13157.50	<i>plus</i>	16.5 %	<i>of income over</i>	64000
65000	65999	<i>the award is</i>	13322.50	<i>plus</i>	17.0 %	<i>of income over</i>	65000
66000	66999	<i>the award is</i>	13492.50	<i>plus</i>	17.0 %	<i>of income over</i>	66000
67000	67999	<i>the award is</i>	13662.50	<i>plus</i>	17.0 %	<i>of income over</i>	67000
68000	68999	<i>the award is</i>	13832.50	<i>plus</i>	17.0 %	<i>of income over</i>	68000
69000	69999	<i>the award is</i>	14002.50	<i>plus</i>	17.0 %	<i>of income over</i>	69000
70000	70999	<i>the award is</i>	14172.50	<i>plus</i>	17.5 %	<i>of income over</i>	70000
71000	71999	<i>the award is</i>	14347.50	<i>plus</i>	17.0 %	<i>of income over</i>	71000
72000	72999	<i>the award is</i>	14517.50	<i>plus</i>	17.0 %	<i>of income over</i>	72000
73000	73999	<i>the award is</i>	14687.50	<i>plus</i>	17.0 %	<i>of income over</i>	73000
74000	74999	<i>the award is</i>	14857.50	<i>plus</i>	17.5 %	<i>of income over</i>	74000
75000	75999	<i>the award is</i>	15032.50	<i>plus</i>	17.0 %	<i>of income over</i>	75000
76000	76999	<i>the award is</i>	15202.50	<i>plus</i>	17.0 %	<i>of income over</i>	76000
77000	77999	<i>the award is</i>	15372.50	<i>plus</i>	17.0 %	<i>of income over</i>	77000
78000	78999	<i>the award is</i>	15542.50	<i>plus</i>	17.0 %	<i>of income over</i>	78000
79000	79999	<i>the award is</i>	15712.50	<i>plus</i>	17.5 %	<i>of income over</i>	79000
80000	80999	<i>the award is</i>	15887.50	<i>plus</i>	17.0 %	<i>of income over</i>	80000
81000	81999	<i>the award is</i>	16057.50	<i>plus</i>	17.0 %	<i>of income over</i>	81000
82000	82999	<i>the award is</i>	16227.50	<i>plus</i>	17.0 %	<i>of income over</i>	82000
83000	83999	<i>the award is</i>	16397.50	<i>plus</i>	17.0 %	<i>of income over</i>	83000
84000	84999	<i>the award is</i>	16567.50	<i>plus</i>	16.0 %	<i>of income over</i>	84000
85000	85999	<i>the award is</i>	16727.50	<i>plus</i>	16.5 %	<i>of income over</i>	85000
86000	86999	<i>the award is</i>	16892.50	<i>plus</i>	17.0 %	<i>of income over</i>	86000
87000	87999	<i>the award is</i>	17062.50	<i>plus</i>	16.5 %	<i>of income over</i>	87000
88000	88999	<i>the award is</i>	17227.50	<i>plus</i>	17.0 %	<i>of income over</i>	88000
89000	89999	<i>the award is</i>	17397.50	<i>plus</i>	16.5 %	<i>of income over</i>	89000
90000	90999	<i>the award is</i>	17562.50	<i>plus</i>	17.0 %	<i>of income over</i>	90000
91000	91999	<i>the award is</i>	17732.50	<i>plus</i>	16.5 %	<i>of income over</i>	91000
92000	92999	<i>the award is</i>	17897.50	<i>plus</i>	17.0 %	<i>of income over</i>	92000
93000	93999	<i>the award is</i>	18067.50	<i>plus</i>	16.5 %	<i>of income over</i>	93000
94000	94999	<i>the award is</i>	18232.50	<i>plus</i>	17.0 %	<i>of income over</i>	94000
95000	95999	<i>the award is</i>	18402.50	<i>plus</i>	16.5 %	<i>of income over</i>	95000
96000	96999	<i>the award is</i>	18567.50	<i>plus</i>	17.0 %	<i>of income over</i>	96000
97000	97999	<i>the award is</i>	18737.50	<i>plus</i>	16.5 %	<i>of income over</i>	97000
98000	98999	<i>the award is</i>	18902.50	<i>plus</i>	17.0 %	<i>of income over</i>	98000
99000	99999	<i>the award is</i>	19072.50	<i>plus</i>	16.5 %	<i>of income over</i>	99000

Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (cont)

Annual Gross Income		Annual Award					
from	to						
10000	101000	the award is	19237.50	plus	17 %	of income over	100000
101000	102000	the award is	19407.50	plus	17 %	of income over	101000
102000	103000	the award is	19572.50	plus	17 %	of income over	102000
103000	104000	the award is	19742.50	plus	17 %	of income over	103000
104000	105000	the award is	19907.50	plus	17 %	of income over	104000
105000	106000	the award is	20077.50	plus	17 %	of income over	105000
106000	107000	the award is	20242.50	plus	17 %	of income over	106000
107000	108000	the award is	20412.50	plus	17 %	of income over	107000
108000	109000	the award is	20577.50	plus	17 %	of income over	108000
109000	110000	the award is	20747.50	plus	17 %	of income over	109000
110000	111000	the award is	20912.50	plus	17 %	of income over	110000
111000	112000	the award is	21077.50	plus	17 %	of income over	111000
112000	113000	the award is	21247.50	plus	17 %	of income over	112000
113000	114000	the award is	21412.50	plus	17 %	of income over	113000
114000	115000	the award is	21582.50	plus	17 %	of income over	114000
115000	116000	the award is	21747.50	plus	17 %	of income over	115000
116000	117000	the award is	21917.50	plus	17 %	of income over	116000
117000	118000	the award is	22082.50	plus	17 %	of income over	117000
118000	119000	the award is	22252.50	plus	17 %	of income over	118000
119000	120000	the award is	22417.50	plus	17 %	of income over	119000
120000	121000	the award is	22587.50	plus	17 %	of income over	120000
121000	122000	the award is	22752.50	plus	17 %	of income over	121000
122000	123000	the award is	22922.50	plus	17 %	of income over	122000
123000	124000	the award is	23087.50	plus	17 %	of income over	123000
124000	125000	the award is	23257.50	plus	17 %	of income over	124000
125000	126000	the award is	23422.50	plus	17 %	of income over	125000
126000	127000	the award is	23592.50	plus	17 %	of income over	126000
127000	128000	the award is	23757.50	plus	17 %	of income over	127000
128000	129000	the award is	23927.50	plus	17 %	of income over	128000
129000	130000	the award is	24092.50	plus	17 %	of income over	129000
130000	131000	the award is	24262.50	plus	17 %	of income over	130000
131000	132000	the award is	24427.50	plus	17 %	of income over	131000
132000	133000	the award is	24597.50	plus	17 %	of income over	132000
133000	134000	the award is	24762.50	plus	17 %	of income over	133000
134000	135000	the award is	24932.50	plus	17 %	of income over	134000
135000	136000	the award is	25097.50	plus	17 %	of income over	135000
136000	137000	the award is	25267.50	plus	17 %	of income over	136000
137000	138000	the award is	25432.50	plus	17 %	of income over	137000
138000	139000	the award is	25602.50	plus	17 %	of income over	138000
139000	140000	the award is	25767.50	plus	17 %	of income over	139000
140000	141000	the award is	25937.50	plus	17 %	of income over	140000
141000	142000	the award is	26102.50	plus	17 %	of income over	141000
142000	143000	the award is	26272.50	plus	17 %	of income over	142000
143000	144000	the award is	26437.50	plus	17 %	of income over	143000
144000	145000	the award is	26602.50	plus	17 %	of income over	144000
145000	146000	the award is	26772.50	plus	17 %	of income over	145000
146000	147000	the award is	26937.50	plus	17 %	of income over	146000
147000	148000	the award is	27107.50	plus	17 %	of income over	147000
148000	149000	the award is	27272.50	plus	17 %	of income over	148000
149000	149999	the award is	27442.50	plus	17 %	of income over	149000

**Monthly Payment Amounts for Child Support Based on  
Non-custodial Parent's Monthly Gross Income Levels**

Province: **ONTARIO**  
 No. of children: **THREE**  
 Formula: **REVISED FIXED PERCENTAGE-LOW INCOME ADJUSTED**  
 Tax Treatment: **REVERSED**

Monthly Gross Income		Monthly Payment				
from	to					
0	561	<i>the award is</i>	0.00			
562	582	<i>the award is</i>	0.00	plus 73.7 %	<i>of income over</i>	562
583	666	<i>the award is</i>	15.72	plus 73.4 %	<i>of income over</i>	583
667	749	<i>the award is</i>	76.89	plus 62.5 %	<i>of income over</i>	667
750	832	<i>the award is</i>	128.96	plus 6.0 %	<i>of income over</i>	750
833	916	<i>the award is</i>	133.96	plus 15.0 %	<i>of income over</i>	833
917	999	<i>the award is</i>	146.46	plus 14.5 %	<i>of income over</i>	917
1000	1082	<i>the award is</i>	158.54	plus 19.5 %	<i>of income over</i>	1000
1083	1166	<i>the award is</i>	174.79	plus 20.0 %	<i>of income over</i>	1083
1167	1249	<i>the award is</i>	191.46	plus 19.5 %	<i>of income over</i>	1167
1250	1332	<i>the award is</i>	207.71	plus 19.5 %	<i>of income over</i>	1250
1333	1416	<i>the award is</i>	223.96	plus 19.5 %	<i>of income over</i>	1333
1417	1499	<i>the award is</i>	240.21	plus 20.0 %	<i>of income over</i>	1417
1500	1582	<i>the award is</i>	256.88	plus 19.5 %	<i>of income over</i>	1500
1583	1666	<i>the award is</i>	273.13	plus 19.5 %	<i>of income over</i>	1583
1667	1749	<i>the award is</i>	289.38	plus 19.5 %	<i>of income over</i>	1667
1750	1832	<i>the award is</i>	305.63	plus 20.0 %	<i>of income over</i>	1750
1833	1916	<i>the award is</i>	322.29	plus 19.5 %	<i>of income over</i>	1833
1917	1999	<i>the award is</i>	338.54	plus 20.5 %	<i>of income over</i>	1917
2000	2082	<i>the award is</i>	355.63	plus 21.0 %	<i>of income over</i>	2000
2083	2166	<i>the award is</i>	373.13	plus 19.5 %	<i>of income over</i>	2083
2167	2249	<i>the award is</i>	389.38	plus 21.5 %	<i>of income over</i>	2167
2250	2332	<i>the award is</i>	407.29	plus 28.0 %	<i>of income over</i>	2250
2333	2416	<i>the award is</i>	430.63	plus 34.0 %	<i>of income over</i>	2333
2417	2499	<i>the award is</i>	458.96	plus 32.5 %	<i>of income over</i>	2417
2500	2582	<i>the award is</i>	486.04	plus 28.5 %	<i>of income over</i>	2500
2583	2666	<i>the award is</i>	509.79	plus 31.5 %	<i>of income over</i>	2583
2667	2749	<i>the award is</i>	536.04	plus 23.5 %	<i>of income over</i>	2667
2750	2832	<i>the award is</i>	555.63	plus 22.5 %	<i>of income over</i>	2750
2833	2916	<i>the award is</i>	574.38	plus 22.5 %	<i>of income over</i>	2833
2917	2999	<i>the award is</i>	593.13	plus 22.5 %	<i>of income over</i>	2917
3000	3082	<i>the award is</i>	611.88	plus 23.0 %	<i>of income over</i>	3000
3083	3166	<i>the award is</i>	631.04	plus 21.5 %	<i>of income over</i>	3083
3167	3249	<i>the award is</i>	648.96	plus 22.0 %	<i>of income over</i>	3167
3250	3332	<i>the award is</i>	667.29	plus 21.5 %	<i>of income over</i>	3250
3333	3416	<i>the award is</i>	685.21	plus 21.5 %	<i>of income over</i>	3333
3417	3499	<i>the award is</i>	703.13	plus 21.0 %	<i>of income over</i>	3417
3500	3582	<i>the award is</i>	720.63	plus 21.5 %	<i>of income over</i>	3500
3583	3666	<i>the award is</i>	738.54	plus 21.0 %	<i>of income over</i>	3583
3667	3749	<i>the award is</i>	756.04	plus 21.5 %	<i>of income over</i>	3667
3750	3832	<i>the award is</i>	773.96	plus 21.0 %	<i>of income over</i>	3750
3833	3916	<i>the award is</i>	791.46	plus 21.0 %	<i>of income over</i>	3833
3917	3999	<i>the award is</i>	808.96	plus 21.5 %	<i>of income over</i>	3917
4000	4082	<i>the award is</i>	826.88	plus 21.0 %	<i>of income over</i>	4000
4083	4166	<i>the award is</i>	844.38	plus 21.5 %	<i>of income over</i>	4083
4167	4249	<i>the award is</i>	862.29	plus 21.0 %	<i>of income over</i>	4167

**Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)**

Monthly Gross Income		Monthly Payment					
from	to						
4250	4332	<i>the award is</i>	879.79	<i>plus</i>	21.5 %	<i>of income over</i>	4250
4333	4416	<i>the award is</i>	897.71	<i>plus</i>	21.0 %	<i>of income over</i>	4333
4417	4499	<i>the award is</i>	915.21	<i>plus</i>	21.5 %	<i>of income over</i>	4417
4500	4582	<i>the award is</i>	933.13	<i>plus</i>	20.5 %	<i>of income over</i>	4500
4583	4666	<i>the award is</i>	950.21	<i>plus</i>	20.5 %	<i>of income over</i>	4583
4667	4749	<i>the award is</i>	967.29	<i>plus</i>	20.5 %	<i>of income over</i>	4667
4750	4832	<i>the award is</i>	984.38	<i>plus</i>	21.0 %	<i>of income over</i>	4750
4833	4916	<i>the award is</i>	1001.88	<i>plus</i>	22.5 %	<i>of income over</i>	4833
4917	4999	<i>the award is</i>	1020.63	<i>plus</i>	20.0 %	<i>of income over</i>	4917
5000	5082	<i>the award is</i>	1037.29	<i>plus</i>	19.0 %	<i>of income over</i>	5000
5083	5166	<i>the award is</i>	1053.13	<i>plus</i>	17.5 %	<i>of income over</i>	5083
5167	5249	<i>the award is</i>	1067.71	<i>plus</i>	17.5 %	<i>of income over</i>	5167
5250	5332	<i>the award is</i>	1082.29	<i>plus</i>	17.0 %	<i>of income over</i>	5250
5333	5416	<i>the award is</i>	1096.46	<i>plus</i>	16.5 %	<i>of income over</i>	5333
5417	5499	<i>the award is</i>	1110.21	<i>plus</i>	17.0 %	<i>of income over</i>	5417
5500	5582	<i>the award is</i>	1124.38	<i>plus</i>	17.0 %	<i>of income over</i>	5500
5583	5666	<i>the award is</i>	1138.54	<i>plus</i>	17.0 %	<i>of income over</i>	5583
5667	5749	<i>the award is</i>	1152.71	<i>plus</i>	17.0 %	<i>of income over</i>	5667
5750	5832	<i>the award is</i>	1166.88	<i>plus</i>	17.0 %	<i>of income over</i>	5750
5833	5916	<i>the award is</i>	1181.04	<i>plus</i>	17.5 %	<i>of income over</i>	5833
5917	5999	<i>the award is</i>	1195.63	<i>plus</i>	17.0 %	<i>of income over</i>	5917
6000	6082	<i>the award is</i>	1209.79	<i>plus</i>	17.0 %	<i>of income over</i>	6000
6083	6166	<i>the award is</i>	1223.96	<i>plus</i>	17.0 %	<i>of income over</i>	6083
6167	6249	<i>the award is</i>	1238.13	<i>plus</i>	17.5 %	<i>of income over</i>	6167
6250	6332	<i>the award is</i>	1252.71	<i>plus</i>	17.0 %	<i>of income over</i>	6250
6333	6416	<i>the award is</i>	1266.88	<i>plus</i>	17.0 %	<i>of income over</i>	6333
6417	6499	<i>the award is</i>	1281.04	<i>plus</i>	17.0 %	<i>of income over</i>	6417
6500	6582	<i>the award is</i>	1295.21	<i>plus</i>	17.0 %	<i>of income over</i>	6500
6583	6666	<i>the award is</i>	1309.38	<i>plus</i>	17.5 %	<i>of income over</i>	6583
6667	6749	<i>the award is</i>	1323.96	<i>plus</i>	17.0 %	<i>of income over</i>	6667
6750	6832	<i>the award is</i>	1338.13	<i>plus</i>	17.0 %	<i>of income over</i>	6750
6833	6916	<i>the award is</i>	1352.29	<i>plus</i>	17.0 %	<i>of income over</i>	6833
6917	6999	<i>the award is</i>	1366.46	<i>plus</i>	17.0 %	<i>of income over</i>	6917
7000	7082	<i>the award is</i>	1380.63	<i>plus</i>	16.0 %	<i>of income over</i>	7000
7083	7166	<i>the award is</i>	1393.96	<i>plus</i>	16.5 %	<i>of income over</i>	7083
7167	7249	<i>the award is</i>	1407.71	<i>plus</i>	17.0 %	<i>of income over</i>	7167
7250	7332	<i>the award is</i>	1421.88	<i>plus</i>	16.5 %	<i>of income over</i>	7250
7333	7416	<i>the award is</i>	1435.63	<i>plus</i>	17.0 %	<i>of income over</i>	7333
7417	7499	<i>the award is</i>	1449.79	<i>plus</i>	16.5 %	<i>of income over</i>	7417
7500	7582	<i>the award is</i>	1463.54	<i>plus</i>	17.0 %	<i>of income over</i>	7500
7583	7666	<i>the award is</i>	1477.71	<i>plus</i>	16.5 %	<i>of income over</i>	7583
7667	7749	<i>the award is</i>	1491.46	<i>plus</i>	17.0 %	<i>of income over</i>	7667
7750	7832	<i>the award is</i>	1505.63	<i>plus</i>	16.5 %	<i>of income over</i>	7750
7833	7916	<i>the award is</i>	1519.38	<i>plus</i>	17.0 %	<i>of income over</i>	7833
7917	7999	<i>the award is</i>	1533.54	<i>plus</i>	16.5 %	<i>of income over</i>	7917
8000	8082	<i>the award is</i>	1547.29	<i>plus</i>	17.0 %	<i>of income over</i>	8000
8083	8166	<i>the award is</i>	1561.46	<i>plus</i>	16.5 %	<i>of income over</i>	8083
8167	8249	<i>the award is</i>	1575.21	<i>plus</i>	17.0 %	<i>of income over</i>	8167
8250	8333	<i>the award is</i>	1589.38	<i>plus</i>	16.5 %	<i>of income over</i>	8250



Ontario -Three Children, Revised Fixed Percentage-Low Income Adjusted Formula,  
Reversed Tax Treatment (con't)

Monthly Gross Income		Monthly Payment					
from	to						
8333	8416	<i>the award is</i>	1603.13	<i>plus</i>	17.0 %	<i>of income over</i>	8333
8417	8499	<i>the award is</i>	1617.29	<i>plus</i>	16.5 %	<i>of income over</i>	8417
8500	8582	<i>the award is</i>	1631.04	<i>plus</i>	17.0 %	<i>of income over</i>	8500
8583	8666	<i>the award is</i>	1645.21	<i>plus</i>	16.5 %	<i>of income over</i>	8583
8667	8749	<i>the award is</i>	1658.96	<i>plus</i>	17.0 %	<i>of income over</i>	8667
8750	8832	<i>the award is</i>	1673.13	<i>plus</i>	16.5 %	<i>of income over</i>	8750
8833	8916	<i>the award is</i>	1686.88	<i>plus</i>	17.0 %	<i>of income over</i>	8833
8917	8999	<i>the award is</i>	1701.04	<i>plus</i>	16.5 %	<i>of income over</i>	8917
9000	9082	<i>the award is</i>	1714.79	<i>plus</i>	17.0 %	<i>of income over</i>	9000
9083	9166	<i>the award is</i>	1728.96	<i>plus</i>	16.5 %	<i>of income over</i>	9083
9167	9249	<i>the award is</i>	1742.71	<i>plus</i>	16.5 %	<i>of income over</i>	9167
9250	9332	<i>the award is</i>	1756.46	<i>plus</i>	17.0 %	<i>of income over</i>	9250
9333	9416	<i>the award is</i>	1770.63	<i>plus</i>	16.5 %	<i>of income over</i>	9333
9417	9499	<i>the award is</i>	1784.38	<i>plus</i>	17.0 %	<i>of income over</i>	9417
9500	9582	<i>the award is</i>	1798.54	<i>plus</i>	16.5 %	<i>of income over</i>	9500
9583	9666	<i>the award is</i>	1812.29	<i>plus</i>	17.0 %	<i>of income over</i>	9583
9667	9749	<i>the award is</i>	1826.46	<i>plus</i>	16.5 %	<i>of income over</i>	9667
9750	9832	<i>the award is</i>	1840.21	<i>plus</i>	17.0 %	<i>of income over</i>	9750
9833	9916	<i>the award is</i>	1854.38	<i>plus</i>	16.5 %	<i>of income over</i>	9833
9917	9999	<i>the award is</i>	1868.13	<i>plus</i>	17.0 %	<i>of income over</i>	9917
10000	10082	<i>the award is</i>	1882.29	<i>plus</i>	16.5 %	<i>of income over</i>	10000
10083	10166	<i>the award is</i>	1896.04	<i>plus</i>	17.0 %	<i>of income over</i>	10083
10167	10249	<i>the award is</i>	1910.21	<i>plus</i>	16.5 %	<i>of income over</i>	10167
10250	10332	<i>the award is</i>	1923.96	<i>plus</i>	17.0 %	<i>of income over</i>	10250
10333	10416	<i>the award is</i>	1938.13	<i>plus</i>	16.5 %	<i>of income over</i>	10333
10417	10499	<i>the award is</i>	1951.88	<i>plus</i>	17.0 %	<i>of income over</i>	10417
10500	10582	<i>the award is</i>	1966.04	<i>plus</i>	16.5 %	<i>of income over</i>	10500
10583	10666	<i>the award is</i>	1979.79	<i>plus</i>	17.0 %	<i>of income over</i>	10583
10667	10749	<i>the award is</i>	1993.96	<i>plus</i>	16.5 %	<i>of income over</i>	10667
10750	10832	<i>the award is</i>	2007.71	<i>plus</i>	17.0 %	<i>of income over</i>	10750
10833	10916	<i>the award is</i>	2021.88	<i>plus</i>	16.5 %	<i>of income over</i>	10833
10917	10999	<i>the award is</i>	2035.63	<i>plus</i>	17.0 %	<i>of income over</i>	10917
11000	11082	<i>the award is</i>	2049.79	<i>plus</i>	16.5 %	<i>of income over</i>	11000
11083	11166	<i>the award is</i>	2063.54	<i>plus</i>	17.0 %	<i>of income over</i>	11083
11167	11249	<i>the award is</i>	2077.71	<i>plus</i>	16.5 %	<i>of income over</i>	11167
11250	11332	<i>the award is</i>	2091.46	<i>plus</i>	17.0 %	<i>of income over</i>	11250
11333	11416	<i>the award is</i>	2105.63	<i>plus</i>	16.5 %	<i>of income over</i>	11333
11417	11499	<i>the award is</i>	2119.38	<i>plus</i>	17.0 %	<i>of income over</i>	11417
11500	11582	<i>the award is</i>	2133.54	<i>plus</i>	16.5 %	<i>of income over</i>	11500
11583	11666	<i>the award is</i>	2147.29	<i>plus</i>	17.0 %	<i>of income over</i>	11583
11667	11749	<i>the award is</i>	2161.46	<i>plus</i>	16.5 %	<i>of income over</i>	11667
11750	11832	<i>the award is</i>	2175.21	<i>plus</i>	17.0 %	<i>of income over</i>	11750
11833	11916	<i>the award is</i>	2189.38	<i>plus</i>	16.5 %	<i>of income over</i>	11833
11917	11999	<i>the award is</i>	2203.13	<i>plus</i>	16.5 %	<i>of income over</i>	11917
12000	12082	<i>the award is</i>	2216.88	<i>plus</i>	17.0 %	<i>of income over</i>	12000
12083	12166	<i>the award is</i>	2231.04	<i>plus</i>	16.5 %	<i>of income over</i>	12083
12167	12249	<i>the award is</i>	2244.79	<i>plus</i>	17.0 %	<i>of income over</i>	12167
12250	12332	<i>the award is</i>	2258.96	<i>plus</i>	16.5 %	<i>of income over</i>	12250
12333	12416	<i>the award is</i>	2272.71	<i>plus</i>	17.0 %	<i>of income over</i>	12333
12417	12500	<i>the award is</i>	2286.88	<i>plus</i>	16.5 %	<i>of income over</i>	12417