

**FORMULA FOR THE TABLE OF AMOUNTS
CONTAINED IN THE FEDERAL CHILD
SUPPORT GUIDELINES:
A TECHNICAL REPORT**

Research Report

CSR-1997-1E

DECEMBER 1997

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**Child Support Team
Research Report
Department of Justice Canada**

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1.0 INTRODUCTION

Under the new Federal Child Support Guidelines, there are two main elements which determine the amount of child support awards:

- the amounts set out in the applicable table; and
 - the amount, if any, determined under section 7 (special or extraordinary expenses).
- The objective of this technical report is to explain the mathematical formula that generates the table amounts, the first of these elements.

2.0 UNDERLYING PRINCIPLES AND ASSUMPTIONS

In intact families, spending on children is directly related to family income, that is, the means of both parents. The concept of “cost of raising children” is an illusory theoretical construct. Spending on children is not fixed; it changes as the income of either parent changes. Families with higher incomes spend more on their children than do families of lower income. In the post separation arrangement, the Federal Child Support Guidelines aim to approximate, as closely as possible, the spending on the children that occurred in the pre-separation family. For a full description of the research and analysis conducted to arrive at the model for the formula used in the guidelines, please consult the following Department of Justice Canada publications:

R. Finnie, C. Giliberti, and D. Stripinis, *The Construction and Implementation of Child Support Guidelines* (Ottawa: Department of Justice Canada, 1993).

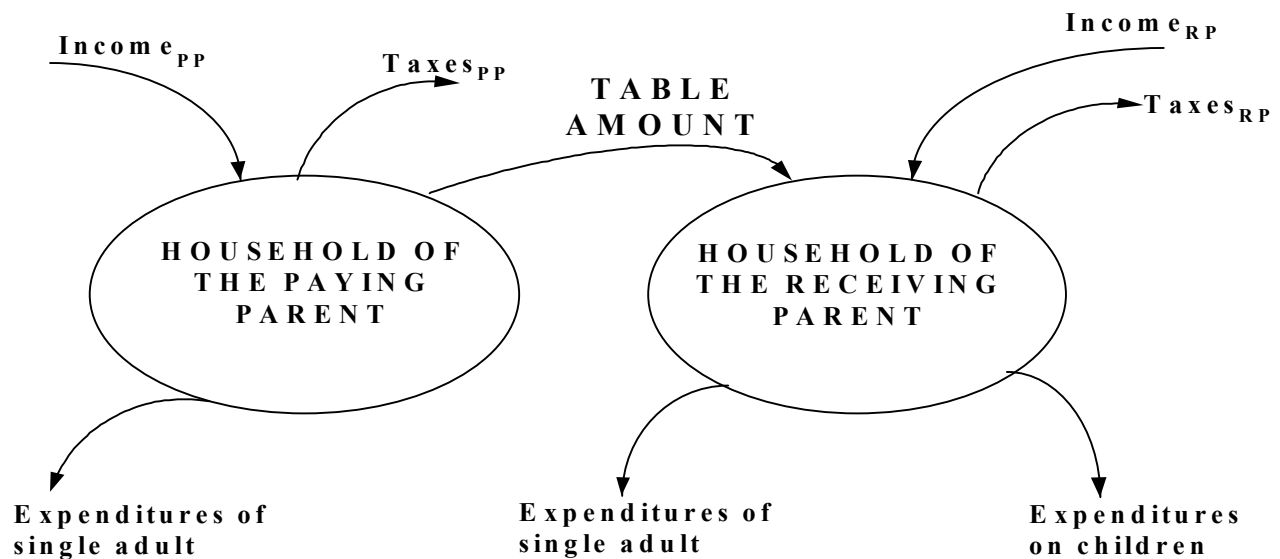
R. Finnie, C. Giliberti, and D. Stripinis, *An Overview of the Research Program to Develop a Canadian Child Support Formula* (Ottawa: Department of Justice Canada, 1995).

The objective of the formula that generates the child support tables is simply to find a means of calculating an amount to be transferred from the paying parent to the receiving parent. This transferred sum should maximise the amount available to be spent on the children while still allowing an adequate reserve for the self support of the paying parent. Several assumptions have been incorporated into the model. First, it is assumed that within the principal residence of the children, the parent and the children will share the same standard of living. A second assumption presumes that if the incomes of the parents are equal, it is fair and equitable that each should contribute equally to the financial support of the children, regardless of the extent of their contribution to the nurturing of the children.

3.0 THE MODEL

The following model, and the mathematical equation derived from it, makes the technical assumption that the household of the paying parent has one member: the paying parent. The receiving parent is also assumed to be single; the household of the receiving parent is made up of one parent and all the children of the marriage. Both parents earn income and pay taxes. These technical assumptions have the narrow purpose of producing the mathematical model. They do not restrict the application of the tables to real life situations which may involve more complex family arrangements.

Figure 1 Finances of the Post Separation Households



Simply stated, the model equalises the financial circumstances of the two households. Expressed mathematically, the model of equality becomes:¹

$$\frac{\text{income}_{PP} - \text{taxes}_{PP} - \text{table amount}}{\text{Expenditures of single adult}} = \frac{\text{income}_{RP} - \text{taxes}_{RP} + \text{table amount}}{\text{Expenditures of single adult AND children}}$$

¹ The abbreviations PP and RP are used to denote paying parent and receiving parent.

The denominators in this equation are solved in accordance with the Statistics Canada “40/30” Equivalence Scale which allows expenditure variables to be expressed as a set of ratios.² Like most equivalence scales, the Statistics Canada 40/30 values are expressed in “adult equivalence units” (or AEU); a single person household has an AEU value of 1. Larger households have values greater than 1, depending on the family’s size and composition (i.e., whether there is one parent or two). The values in the equivalence scale are the multipliers required to determine the level of income a larger household needs in order to be as well-off as the household of a single adult.

Table 1 presents the numeric values of the 40/30 equivalence scale. Since the model postulates that each parent lives in a single adult household, the second column shows the values that are used in the formula. The fourth and fifth columns present an example of how the ratios of these adult equivalence units would translate into actual dollar amounts necessary to attain “equivalency”. The ratios reflect the fact that household expenditures are not a simple multiple of the number of family members. Economies of scale are realised through shared habitation.

Table 1 The Statistics Canada 40/30 Equivalence Scale (After-Tax)

	Adult Equivalence Units		Income required for equivalent standards of living	
	single adult household	two adult household	single adult household (\$)	two adult household (\$)
no children	1.0	1.4	10,000	14,000
one child	1.4	1.7	14,000	17,000
two children	1.7	2.0	17,000	20,000
three children	2.0	2.3	20,000	23,000
four children	2.3	2.6	23,000	26,000
five children	2.6	2.9	26,000	29,000
six children	2.9	3.2	29,000	32,000

Note: The AEU for a single parent with one child (1.4) is identical to the AEU for two adults (1.4). This means the second person in a household generates the same cost, regardless of age.

Note: \$10,000 is used as the base for a single person for illustrative purposes only.

² This scale is based on econometric evidence and a consultation process. See Statistics Canada, Income Distribution by Size in Canada, Cat no. 13-207 (Ottawa, 1991). The term 40/30 is used because of the particular percentage values that increment with size of family, from a 40% increase for the first member in addition to a single adult to a 30% increase for each additional member. The ratios have been found to be relatively stable at different income levels.

Using the equivalence scale concept for the denominators in the basic equation (page 2), where AEU is the abbreviation for adult equivalence unit, the expression becomes:

$$\frac{\mathit{income}_{PP} - \mathit{taxes}_{PP} - \mathit{table\ amount}}{\mathit{AEU\ for\ the\ paying\ parent}} = \frac{\mathit{income}_{RP} - \mathit{taxes}_{RP} + \mathit{table\ amount}}{\mathit{AEU\ for\ the\ receiving\ parent\ AND\ children}}$$

Substituting the known value of the equivalence unit (AEU_{PP}) for the paying parent single adult, the expression becomes:

$$\frac{\mathit{income}_{PP} - \mathit{taxes}_{PP} - \mathit{table\ amount}}{1.0} = \frac{\mathit{income}_{RP} - \mathit{taxes}_{RP} + \mathit{table\ amount}}{\mathit{AEU\ for\ the\ receiving\ parent\ AND\ children}}$$

As stated earlier, the objective is to determine the amount that must be transferred from the one household to the other in order to make them “equally well off”, that is, the child support table amount. Using the term AEU_{RP} for the denominator on the right hand side of the above equation and solving for the variable **table amount**, the expression becomes:

$$\mathit{TABLE\ AMOUNT} = \frac{[(\mathit{AEU}_{RP})(\mathit{income}_{PP} - \mathit{taxes}_{PP})] - (\mathit{income}_{RP} - \mathit{taxes}_{RP})}{1.0 + \mathit{AEU}_{RP}}$$

If there are two children with the receiving parent, using the equivalence table on page 3, the value of AEU_{RP} is 1.7 and the expression becomes:

$$\mathit{TABLE\ AMOUNT} = \frac{1.7(\mathit{income}_{PP} - \mathit{taxes}_{PP}) - (\mathit{income}_{RP} - \mathit{taxes}_{RP})}{2.7}$$

In generating the table amounts, income level by income level, the formula actually makes the income_{PP} and the income_{RP} equal, in keeping with the technical assumption of the model. Based on the equation, the formula produces a set of tables for each province/territory, by income level and by number of children up to a total of six children. As explained, the “number of children” variable is accommodated through the equivalence scale. The province/territory variable is required because each province/territory has its own taxing formula.

4.0 INCOME

In the Federal Child Support Guidelines, income is defined under Sections 15 to 20. For the majority of cases, “income” will be similar to “Total Income” from line 150 of the Revenue Canada T1 General form. However, that amount may have to be adjusted by the requirements of Schedule III of the guidelines that take into account certain deductions and inclusions deemed to be fair when applied to child support circumstances. In the formula used to generate the tables, the values are based on the guidelines’ definition of income.

5.0 TAX VARIABLES

Generally speaking, the formula uses those tax calculations, deductions and credits that apply to all employees. Included are Employment Insurance (EI) premiums, Canada Pension Plan/Québec Pension Plan (CPP/QPP) contributions and the Goods and Services Tax (GST) credits for both parents. Not included are discretionary actions on the part of tax-payers, such as charitable donations, RRSP savings and political contributions. Also omitted are factors which are not discretionary, but are specific to a situation, such as deductions for union dues, or allowances for disabilities, dependent relatives, and other special circumstances.

Not included in the calculation of the receiving parent’s taxes are the federal Child Tax Benefit and the GST rebate for children. These are deemed to be the government’s contribution to children and not available as income to the receiving parent. The only difference in tax calculations between the two parents is the inclusion, in the calculations for the receiving parent, of the federal “equivalent-to-spouse” deduction and certain provincial tax reductions and credits. For details on federal and provincial/territorial tax parameters used in the formula, see Appendix 1.

6.0 MODIFICATION TO THE FORMULA FOR BASIC NEEDS

It is recognised that all persons have basic needs that must be met. If the formula does not take this into account, persons could begin paying child support on the first dollar earned. Therefore, the first modification to the formula incorporates an amount required to allow for the self-support of the paying parent. This basic need amount, termed “self-support reserve”, is an amount deemed to be required for a minimal standard of living for a single adult. It is used as the starting point for child support responsibility.

The self-support reserve concept is used here solely to determine the level of income at which a parent would begin to pay child support. The chosen cut-off was a modification of the federal income tax basic personal non-refundable tax credit which represents the income threshold for payment of federal income tax.. This threshold reflects what society deems to be the minimum income necessary for individuals to look after their own needs. It is national in scope, is close to the average social assistance available to single persons across Canada and is thus a credible choice as the minimum income needed to meet basic needs. In determining the child support table amounts, the self-support reserve is defined as the federal basic personal amount plus the necessary standard employment deductions of EI contributions and CPP/QPP premiums. For 1997, the self-support reserve is \$6,730.³ An income above this amount will normally be subject to child support payments.

7.0 MODIFICATION TO THE FORMULA AT LOW INCOME LEVELS

A "marginal capping rate" is added at lower income levels to ensure that the amount of child support does not constitute a disincentive to working for a higher income which would simply increase tax and child support obligations, leaving little or no improvement in the payer's financial state. Paying parents with incomes below the self-support reserve do not have to pay child support. Unless the formula is modified to prevent it, those earning a single dollar above that threshold could be required to make child support payments of several hundreds of dollars. In order to avoid such discontinuities, a special adaptation was made to the formula so that the transition from \$0 payment to "full" payment would be gradual.

In this low income transition zone, the formula was adjusted so that the paying parent keeps a proportion of earnings above the self-support reserve amount.⁴ The rates which determine the amount the parent keeps vary with the number of children. The numerical details of how the transition is accomplished are shown in table 2.

Table 2 **Marginal Capping Rates in the Transition Zone**

Number of children	% of each earned dollar above the self support reserve and under the ceiling of the transition zone that the paying parent retains (in the transition zone).	Marginal Capping Rate -- Maximum for Taxes and Child Support Combined
1	40%	60%
2	35%	65%
3	30%	70%
4,5,6	25%	75%

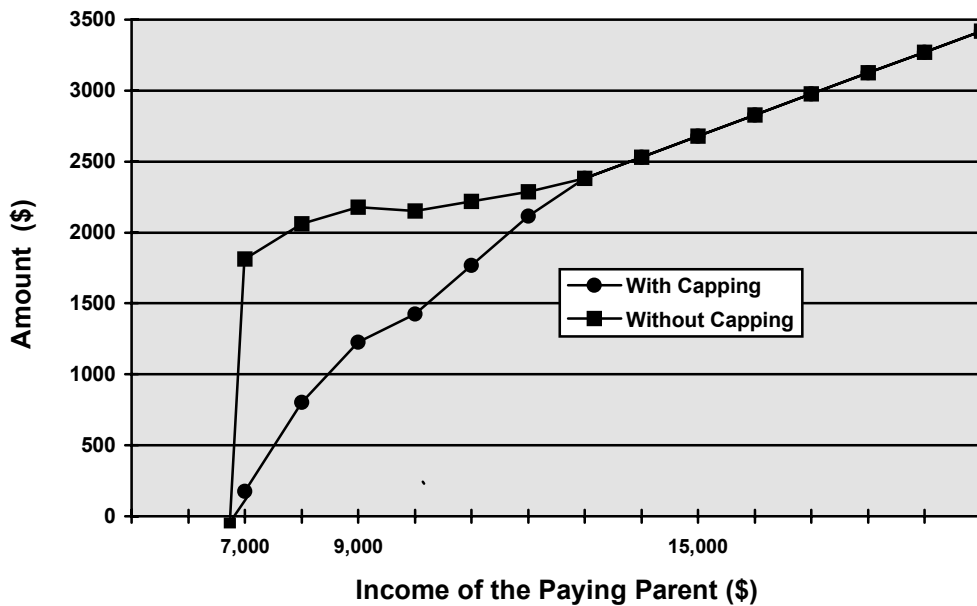
³ The provinces/territories were asked if this was an acceptable "minimum" income level for the self-support reserve. All except the Yukon, responded in the affirmative. The Yukon self-support reserve was set at \$8,940.

⁴ The upper limit of the "transition zone" is a function of the number of children and the province/territory. For one child, the limit is approximately \$10,000; for two children, \$13,500; for three, \$17,000; and for four, five and six, the upper limit can vary considerably, depending on the specific provincial/territorial tax scheme.

As shown in Table 2, a paying parent with one child and an income within the transition zone would keep the self-support reserve amount plus forty cents for each dollar earned above the self support reserve amount. The other sixty cents would be divided between taxes and child support.

Figure 2 illustrates the impact of the marginal capping mechanism. The horizontal axis is the paying parent’s income in the low-income range up to \$20,000. The vertical axis represents the table amount for two children in Ontario. The two curves show the contrasting amounts for the capped version of the formula and for the non-capped version.

Figure 2 Effect of Capping Versus No-Capping on Child Support Table Amounts



As can be seen, the amounts without capping would increase dramatically once income exceeds the self-support reserve amount. In fact, at an income of about \$7,000, a paying parent could be paying close to \$2,000 a year. On the other hand, with capping, the amounts increase gradually. For the payer, this realistically takes into account basic needs, taxes to be paid on additional income and the obligation to pay child support.

8.0 MODIFICATION TO THE FORMULA TO SMOOTH THE CURVE

Because of the manner in which certain provincial/territorial tax functions come into play at different income levels, the curve of the table amounts was not always unidirectional as income increased. Within restricted ranges, some very slight discontinuities required smoothing in order to ensure that amounts never decreased with increasing income.

9.0 USE OF THE CHILD SUPPORT TABLES

An excerpt from the official Federal Child Support Tables and instructions for determining child support amounts can be found in Appendix 2. The formula generates the award amounts by province/territory, by income of the payer and by number of children, up to six children. The tables are specific to the jurisdiction because of differences in provincial/territorial tax parameters. Income intervals of \$1000, with an interpolation factor between intervals, are used in the official guidelines.⁵ For each province/territory, there is a single page for each “family size”, based on the number of eligible children of the marriage for whom support is to be paid. The province/territory is determined by the residence of the paying parent.⁶ The “number of children” variable is the number of children of the marriage living with the receiving parent.

In cases of split custody, where each parent has sole custody of one or more children, the mother will be the paying parent for each child in the father’s custody and the father will be the paying parent for each child in the mother’s custody. Table amounts are found separately for each payer, based on the payer’s income and the number of children in the custody of the other parent. The difference between the two table values is the amount to be paid by one parent to the other parent.

10.0 UPDATING THE TABLES

The Federal Child Support Guidelines that include the table amounts were implemented on 1 May 1997. The Department of Justice Canada will be monitoring any changes in tax parameters or legislation that may materially change table amounts.

⁵ For ease of use, simplified tables with intervals of \$100 (not shown in this report), have also been published. The Federal Child Support Guidelines and the simplified tables are available at the Department of Justice Canada website: <http://canada.justice.gc.ca>.

⁶ There are exceptions to this rule, such as when the payer’s place of residence is outside of Canada. Please refer to the Federal Child Support Guidelines for details.

Appendix 1

FEDERAL, PROVINCIAL AND TERRITORIAL TAX PARAMETERS USED IN FORMULA

Jurisdiction	Basic Tax	Flat Rate Tax	Surtax	Tax Reduction	Tax Credits
Federal	Basic federal tax		<ul style="list-style-type: none"> Surtax 1: as a percentage of basic federal tax Surtax 2: after the basic federal tax reaches a certain threshold 	CPP/QPP contributions and EI (formerly UIC) premiums	<ul style="list-style-type: none"> GST tax credits for adult, or parent portion only Basic personal non-refundable tax credit Equivalent-to-spouse non-refundable tax credit for the receiving parent
Newfoundland	As a percentage of basic federal tax		When the provincial tax reaches a certain threshold		
Prince Edward Island	As a percentage of basic federal tax		When the provincial tax reaches a certain threshold		
Nova Scotia	As a percentage of basic federal tax		When the provincial tax reaches a certain threshold	A function of number of children Clawback is a function of net family income	
New Brunswick	As a percentage of basic federal tax		When the provincial tax reaches a certain threshold		
Quebec	<ul style="list-style-type: none"> Federal abatement Quebec provincial taxes 				
Ontario	As a percentage of basic federal tax		<ul style="list-style-type: none"> Surtax 1: when the provincial tax reaches a certain threshold Surtax 2: when the provincial tax reaches a second, higher threshold 	Reduces or eliminates the amount of Ontario tax otherwise payable Increased reduction for taxpayers with dependent children	Property and sales tax credits (assuming housing costs at 30% of net income)

Appendix 1

FEDERAL, PROVINCIAL AND TERRITORIAL TAX PARAMETERS USED IN FORMULA

Jurisdiction	Basic Tax	Flat Rate Tax	Surtax	Tax Reduction	Tax Credits
Manitoba	As a percentage of basic federal tax	“Manitoba net income tax”: flat rate tax on federal net income	Surtax (with reductions for basic, for equivalent-to-spouse and for children) based on the Manitoba net income tax	Tax reduction: with basic, equivalent-to-spouse and child components Clawback based on the Manitoba net income tax	<ul style="list-style-type: none"> Cost-of-living tax credit Property tax credit (assuming housing costs at 30% of net income)
Saskatchewan	As a percentage of basic federal tax	Based on federal net income	<ul style="list-style-type: none"> Surtax 1: when the provincial tax reaches a certain threshold [Note: technically, the threshold is sometimes described as \$0, but the first \$150 (in 1997) are not payable, so this is the equivalent of a threshold] Surtax 2: when the provincial tax reaches a second, higher threshold 	Reduction for self (sometimes referred to as the sales tax amount) and reductions for equivalent-to-spouse and for children Clawback based on net income	
Alberta	As a percentage of basic federal tax	Based on taxable income	<ul style="list-style-type: none"> When provincial tax reaches a certain threshold 	Reduction which decreases as a function of provincial tax payable Reduction only applies when tax payable is below a fixed low amount	
British Columbia	As a percentage of basic federal tax		<ul style="list-style-type: none"> Surtax 1: when provincial tax reaches a certain threshold Surtax 2: when provincial tax reaches a second, higher threshold 	Surtax reduction for equivalent-to-spouse and for children	Sales tax credit and clawback
Yukon	As a percentage of basic federal tax		When territorial tax reaches a certain threshold		
Northwest Territories	As a percentage of basic federal tax				Cost-of-living tax credit based on net income

SAMPLE TABLES GENERATED BY THE FORMULA

The attached set of tables for the province of Manitoba is an excerpt from the full set of tables in the Federal Child Support Guidelines. The child support amount is found by first selecting the correct table page for the number of children and the correct income interval represented by rows on the page. The table for six children is used for families with more than six children. Where the income is above the lower limit of a row's income range, the amount of child support is calculated by adding, to the award amount for the row, an interpolation value based on the dollar amount of income above the lower limit.

TABLES FÉDÉRALES DE PENSIONS ALIMENTAIRES POUR ENFANTS

Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)		
From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of income over/ du revenu dépassant
0	6729	0			54000	54999	436	0.77	54000	103000	103999	777	0.69	103000
6730	6999	0	5.00	6730	55000	55999	444	0.77	55000	104000	104999	784	0.69	104000
7000	7999	14	5.00	7000	56000	56999	452	0.77	56000	105000	105999	791	0.69	105000
8000	8999	63	2.74	8000	57000	57999	460	0.77	57000	106000	106999	798	0.69	106000
9000	9999	91	0.37	9000	58000	58999	467	0.77	58000	107000	107999	805	0.69	107000
10000	10999	95	0.37	10000	59000	59999	475	0.72	59000	108000	108999	812	0.69	108000
11000	11999	98	0.37	11000	60000	60999	482	0.71	60000	109000	109999	819	0.69	109000
12000	12999	102	0.37	12000	61000	61999	489	0.71	61000	110000	110999	826	0.69	110000
13000	13999	106	0.37	13000	62000	62999	496	0.71	62000	111000	111999	833	0.69	111000
14000	14999	109	0.37	14000	63000	63999	503	0.67	63000	112000	112999	839	0.69	112000
15000	15999	113	0.37	15000	64000	64999	510	0.64	64000	113000	113999	846	0.69	113000
16000	16999	117	0.88	16000	65000	65999	517	0.64	65000	114000	114999	853	0.69	114000
17000	17999	126	0.88	17000	66000	66999	523	0.66	66000	115000	115999	860	0.69	115000
18000	18999	135	0.88	18000	67000	67999	529	0.69	67000	116000	116999	867	0.69	116000
19000	19999	143	0.93	19000	68000	68999	536	0.69	68000	117000	117999	874	0.69	117000
20000	20999	153	0.93	20000	69000	69999	543	0.69	69000	118000	118999	881	0.69	118000
21000	21999	162	0.98	21000	70000	70999	550	0.69	70000	119000	119999	888	0.69	119000
22000	22999	172	1.03	22000	71000	71999	557	0.69	71000	120000	120999	895	0.69	120000
23000	23999	182	1.03	23000	72000	72999	564	0.69	72000	121000	121999	901	0.69	121000
24000	24999	192	1.03	24000	73000	73999	571	0.69	73000	122000	122999	908	0.69	122000
25000	25999	202	1.02	25000	74000	74999	578	0.69	74000	123000	123999	915	0.69	123000
26000	26999	213	0.96	26000	75000	75999	585	0.69	75000	124000	124999	922	0.69	124000
27000	27999	222	0.96	27000	76000	76999	591	0.69	76000	125000	125999	929	0.69	125000
28000	28999	232	0.97	28000	77000	77999	598	0.69	77000	126000	126999	936	0.69	126000
29000	29999	242	0.89	29000	78000	78999	605	0.69	78000	127000	127999	943	0.69	127000
30000	30999	250	0.68	30000	79000	79999	612	0.69	79000	128000	128999	950	0.69	128000
31000	31999	257	0.68	31000	80000	80999	619	0.69	80000	129000	129999	957	0.69	129000
32000	32999	264	0.75	32000	81000	81999	626	0.69	81000	130000	130999	963	0.69	130000
33000	33999	272	0.75	33000	82000	82999	633	0.69	82000	131000	131999	970	0.69	131000
34000	34999	279	0.75	34000	83000	83999	640	0.69	83000	132000	132999	977	0.69	132000
35000	35999	287	0.82	35000	84000	84999	647	0.69	84000	133000	133999	984	0.69	133000
36000	36999	295	0.85	36000	85000	85999	653	0.69	85000	134000	134999	991	0.69	134000
37000	37999	303	0.85	37000	86000	86999	660	0.69	86000	135000	135999	998	0.69	135000
38000	38999	312	0.81	38000	87000	87999	667	0.69	87000	136000	136999	1005	0.69	136000
39000	39999	320	0.82	39000	88000	88999	674	0.69	88000	137000	137999	1012	0.69	137000
40000	40999	328	0.77	40000	89000	89999	681	0.69	89000	138000	138999	1019	0.69	138000
41000	41999	336	0.77	41000	90000	90999	688	0.69	90000	139000	139999	1025	0.69	139000
42000	42999	343	0.77	42000	91000	91999	695	0.69	91000	140000	140999	1032	0.69	140000
43000	43999	351	0.77	43000	92000	92999	702	0.69	92000	141000	141999	1039	0.69	141000
44000	44999	359	0.77	44000	93000	93999	709	0.69	93000	142000	142999	1046	0.69	142000
45000	45999	367	0.77	45000	94000	94999	715	0.69	94000	143000	143999	1053	0.69	143000
46000	46999	374	0.77	46000	95000	95999	722	0.69	95000	144000	144999	1060	0.69	144000
47000	47999	382	0.77	47000	96000	96999	729	0.69	96000	145000	145999	1067	0.69	145000
48000	48999	390	0.77	48000	97000	97999	736	0.69	97000	146000	146999	1074	0.69	146000
49000	49999	398	0.77	49000	98000	98999	743	0.69	98000	147000	147999	1081	0.69	147000
50000	50999	405	0.77	50000	99000	99999	750	0.69	99000	148000	148999	1087	0.69	148000
51000	51999	413	0.77	51000	100000	100999	757	0.69	100000	149000	149999	1094	0.69	149000
52000	52999	421	0.77	52000	101000	101999	764	0.69	101000	150000	150999	1101	0.69	150000
53000	53999	429	0.77	53000	102000	102999	771	0.69	102000					

TABLES FÉDÉRALES DE PENSIONS ALIMENTAIRES POUR ENFANTS

Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)		
From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of Income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of Income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of Income over/ du revenu dépassant
0	6729	0			54000	54999	713	1.20	54000	103000	103999	1245	1.07	103000
6730	6999	0	5.42	6730	55000	55999	725	1.20	55000	104000	104999	1256	1.07	104000
7000	7999	15	5.41	7000	56000	56999	737	1.20	56000	105000	105999	1266	1.07	105000
8000	8999	69	3.16	8000	57000	57999	749	1.20	57000	106000	106999	1277	1.07	106000
9000	9999	100	3.11	9000	58000	58999	761	1.20	58000	107000	107999	1288	1.07	107000
10000	10999	131	3.11	10000	59000	59999	773	1.12	59000	108000	108999	1298	1.07	108000
11000	11999	163	2.52	11000	60000	60999	784	1.10	60000	109000	109999	1309	1.07	109000
12000	12999	188	1.23	12000	61000	61999	795	1.10	61000	110000	110999	1320	1.07	110000
13000	13999	200	0.28	13000	62000	62999	806	1.10	62000	111000	111999	1331	1.07	111000
14000	14999	203	1.00	14000	63000	63999	817	1.06	63000	112000	112999	1341	1.07	112000
15000	15999	213	0.99	15000	64000	64999	828	1.03	64000	113000	113999	1352	1.07	113000
16000	16999	223	1.01	16000	65000	65999	838	1.03	65000	114000	114999	1363	1.07	114000
17000	17999	233	1.37	17000	66000	66999	849	1.05	66000	115000	115999	1373	1.07	115000
18000	18999	247	1.37	18000	67000	67999	859	1.07	67000	116000	116999	1384	1.07	116000
19000	19999	260	1.42	19000	68000	68999	870	1.07	68000	117000	117999	1395	1.07	117000
20000	20999	274	1.42	20000	69000	69999	881	1.07	69000	118000	118999	1406	1.07	118000
21000	21999	289	1.47	21000	70000	70999	891	1.07	70000	119000	119999	1416	1.07	119000
22000	22999	303	1.53	22000	71000	71999	902	1.07	71000	120000	120999	1427	1.07	120000
23000	23999	319	1.53	23000	72000	72999	913	1.07	72000	121000	121999	1438	1.07	121000
24000	24999	334	1.53	24000	73000	73999	923	1.07	73000	122000	122999	1448	1.07	122000
25000	25999	349	1.52	25000	74000	74999	934	1.07	74000	123000	123999	1459	1.07	123000
26000	26999	364	1.42	26000	75000	75999	945	1.07	75000	124000	124999	1470	1.07	124000
27000	27999	379	1.43	27000	76000	76999	956	1.07	76000	125000	125999	1481	1.07	125000
28000	28999	393	1.44	28000	77000	77999	966	1.07	77000	126000	126999	1491	1.07	126000
29000	29999	407	1.32	29000	78000	78999	977	1.07	78000	127000	127999	1502	1.07	127000
30000	30999	420	1.03	30000	79000	79999	988	1.07	79000	128000	128999	1513	1.07	128000
31000	31999	431	1.03	31000	80000	80999	998	1.07	80000	129000	129999	1523	1.07	129000
32000	32999	441	1.14	32000	81000	81999	1009	1.07	81000	130000	130999	1534	1.07	130000
33000	33999	453	1.14	33000	82000	82999	1020	1.07	82000	131000	131999	1545	1.07	131000
34000	34999	464	1.14	34000	83000	83999	1031	1.07	83000	132000	132999	1556	1.07	132000
35000	35999	475	1.15	35000	84000	84999	1041	1.07	84000	133000	133999	1566	1.07	133000
36000	36999	487	1.23	36000	85000	85999	1052	1.07	85000	134000	134999	1577	1.07	134000
37000	37999	499	1.25	37000	86000	86999	1063	1.07	86000	135000	135999	1588	1.07	135000
38000	38999	512	1.25	38000	87000	87999	1073	1.07	87000	136000	136999	1598	1.07	136000
39000	39999	524	1.25	39000	88000	88999	1084	1.07	88000	137000	137999	1609	1.07	137000
40000	40999	537	1.28	40000	89000	89999	1095	1.07	89000	138000	138999	1620	1.07	138000
41000	41999	549	1.27	41000	90000	90999	1106	1.07	90000	139000	139999	1631	1.07	139000
42000	42999	562	1.27	42000	91000	91999	1116	1.07	91000	140000	140999	1641	1.07	140000
43000	43999	575	1.27	43000	92000	92999	1127	1.07	92000	141000	141999	1652	1.07	141000
44000	44999	587	1.27	44000	93000	93999	1138	1.07	93000	142000	142999	1663	1.07	142000
45000	45999	600	1.27	45000	94000	94999	1148	1.07	94000	143000	143999	1673	1.07	143000
46000	46999	613	1.27	46000	95000	95999	1159	1.07	95000	144000	144999	1684	1.07	144000
47000	47999	625	1.27	47000	96000	96999	1170	1.07	96000	145000	145999	1695	1.07	145000
48000	48999	638	1.27	48000	97000	97999	1181	1.07	97000	146000	146999	1706	1.07	146000
49000	49999	651	1.27	49000	98000	98999	1191	1.07	98000	147000	147999	1716	1.07	147000
50000	50999	663	1.27	50000	99000	99999	1202	1.07	99000	148000	148999	1727	1.07	148000
51000	51999	676	1.27	51000	100000	100999	1213	1.07	100000	149000	149999	1738	1.07	149000
52000	52999	689	1.23	52000	101000	101999	1223	1.07	101000	150000	150999	1749	1.07	150000
53000	53999	701	1.20	53000	102000	102999	1234	1.07	102000	150000 or greater/ ou plus				

TABLES FÉDÉRALES DE PENSIONS ALIMENTAIRES POUR ENFANTS

NO. OF CHILDREN/N^{BRE} D'ENFANTS: Three/Trois

Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)		
From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of Income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of Income over/ du revenu dépassant
0	6729	0			54000	54999	928	1.60	54000
6730	6999	0	5.83	6730	55000	55999	944	1.60	55000
7000	7999	16	5.83	7000	56000	56999	960	1.60	56000
8000	8999	74	3.58	8000	57000	57999	976	1.60	57000
9000	9999	110	3.53	9000	58000	58999	992	1.60	58000
10000	10999	145	3.53	10000	59000	59999	1008	1.49	59000
11000	11999	180	2.94	11000	60000	60999	1023	1.47	60000
12000	12999	210	2.78	12000	61000	61999	1038	1.47	61000
13000	13999	238	2.78	13000	62000	62999	1053	1.47	62000
14000	14999	265	2.78	14000	63000	63999	1068	1.43	63000
15000	15999	293	1.79	15000	64000	64999	1082	1.39	64000
16000	16999	311	1.42	16000	65000	65999	1096	1.34	65000
17000	17999	325	1.42	17000	66000	66999	1109	1.35	66000
18000	18999	339	1.43	18000	67000	67999	1123	1.38	67000
19000	19999	354	1.82	19000	68000	68999	1137	1.38	68000
20000	20999	372	1.82	20000	69000	69999	1150	1.38	69000
21000	21999	390	1.87	21000	70000	70999	1164	1.38	70000
22000	22999	409	1.93	22000	71000	71999	1178	1.38	71000
23000	23999	428	1.93	23000	72000	72999	1192	1.38	72000
24000	24999	447	1.93	24000	73000	73999	1205	1.38	73000
25000	25999	467	1.92	25000	74000	74999	1219	1.38	74000
26000	26999	486	1.79	26000	75000	75999	1233	1.38	75000
27000	27999	504	1.80	27000	76000	76999	1247	1.38	76000
28000	28999	522	1.82	28000	77000	77999	1261	1.38	77000
29000	29999	540	1.66	29000	78000	78999	1274	1.38	78000
30000	30999	556	1.32	30000	79000	79999	1288	1.38	79000
31000	31999	570	1.32	31000	80000	80999	1302	1.38	80000
32000	32999	583	1.46	32000	81000	81999	1316	1.38	81000
33000	33999	597	1.46	33000	82000	82999	1329	1.38	82000
34000	34999	612	1.46	34000	83000	83999	1343	1.38	83000
35000	35999	626	1.46	35000	84000	84999	1357	1.38	84000
36000	36999	641	1.52	36000	85000	85999	1371	1.38	85000
37000	37999	656	1.54	37000	86000	86999	1385	1.38	86000
38000	38999	672	1.57	38000	87000	87999	1398	1.38	87000
39000	39999	687	1.58	39000	88000	88999	1412	1.38	88000
40000	40999	703	1.63	40000	89000	89999	1426	1.38	89000
41000	41999	719	1.63	41000	90000	90999	1440	1.38	90000
42000	42999	736	1.63	42000	91000	91999	1453	1.38	91000
43000	43999	752	1.60	43000	92000	92999	1467	1.38	92000
44000	44999	768	1.60	44000	93000	93999	1481	1.38	93000
45000	45999	784	1.60	45000	94000	94999	1495	1.38	94000
46000	46999	800	1.60	46000	95000	95999	1509	1.38	95000
47000	47999	816	1.60	47000	96000	96999	1522	1.38	96000
48000	48999	832	1.60	48000	97000	97999	1536	1.38	97000
49000	49999	848	1.60	49000	98000	98999	1550	1.38	98000
50000	50999	864	1.60	50000	99000	99999	1564	1.38	99000
51000	51999	880	1.60	51000	100000	100999	1577	1.38	100000
52000	52999	896	1.60	52000	101000	101999	1591	1.38	101000
53000	53999	912	1.60	53000	102000	102999	1605	1.38	102000
103000	103999	1619	1.38	103000	103000	103999	1619	1.38	103000
104000	104999	1633	1.38	104000	104000	104999	1633	1.38	104000
105000	105999	1646	1.38	105000	105000	105999	1646	1.38	105000
106000	106999	1660	1.38	106000	106000	106999	1660	1.38	106000
107000	107999	1674	1.38	107000	107000	107999	1674	1.38	107000
108000	108999	1688	1.38	108000	108000	108999	1688	1.38	108000
109000	109999	1701	1.38	109000	109000	109999	1701	1.38	109000
110000	110999	1715	1.38	110000	110000	110999	1715	1.38	110000
111000	111999	1729	1.38	111000	111000	111999	1729	1.38	111000
112000	112999	1743	1.38	112000	112000	112999	1743	1.38	112000
113000	113999	1757	1.38	113000	113000	113999	1757	1.38	113000
114000	114999	1770	1.38	114000	114000	114999	1770	1.38	114000
115000	115999	1784	1.38	115000	115000	115999	1784	1.38	115000
116000	116999	1798	1.38	116000	116000	116999	1798	1.38	116000
117000	117999	1812	1.38	117000	117000	117999	1812	1.38	117000
118000	118999	1825	1.38	118000	118000	118999	1825	1.38	118000
119000	119999	1839	1.38	119000	119000	119999	1839	1.38	119000
120000	120999	1853	1.38	120000	120000	120999	1853	1.38	120000
121000	121999	1867	1.38	121000	121000	121999	1867	1.38	121000
122000	122999	1881	1.38	122000	122000	122999	1881	1.38	122000
123000	123999	1894	1.38	123000	123000	123999	1894	1.38	123000
124000	124999	1908	1.38	124000	124000	124999	1908	1.38	124000
125000	125999	1922	1.38	125000	125000	125999	1922	1.38	125000
126000	126999	1936	1.38	126000	126000	126999	1936	1.38	126000
127000	127999	1949	1.38	127000	127000	127999	1949	1.38	127000
128000	128999	1963	1.38	128000	128000	128999	1963	1.38	128000
129000	129999	1977	1.38	129000	129000	129999	1977	1.38	129000
130000	130999	1991	1.38	130000	130000	130999	1991	1.38	130000
131000	131999	2005	1.38	131000	131000	131999	2005	1.38	131000
132000	132999	2018	1.38	132000	132000	132999	2018	1.38	132000
133000	133999	2032	1.38	133000	133000	133999	2032	1.38	133000
134000	134999	2046	1.38	134000	134000	134999	2046	1.38	134000
135000	135999	2060	1.38	135000	135000	135999	2060	1.38	135000
136000	136999	2073	1.38	136000	136000	136999	2073	1.38	136000
137000	137999	2087	1.38	137000	137000	137999	2087	1.38	137000
138000	138999	2101	1.38	138000	138000	138999	2101	1.38	138000
139000	139999	2115	1.38	139000	139000	139999	2115	1.38	139000
140000	140999	2129	1.38	140000	140000	140999	2129	1.38	140000
141000	141999	2142	1.38	141000	141000	141999	2142	1.38	141000
142000	142999	2156	1.38	142000	142000	142999	2156	1.38	142000
143000	143999	2170	1.38	143000	143000	143999	2170	1.38	143000
144000	144999	2184	1.38	144000	144000	144999	2184	1.38	144000
145000	145999	2197	1.38	145000	145000	145999	2197	1.38	145000
146000	146999	2211	1.38	146000	146000	146999	2211	1.38	146000
147000	147999	2225	1.38	147000	147000	147999	2225	1.38	147000
148000	148999	2239	1.38	148000	148000	148999	2239	1.38	148000
149000	149999	2253	1.38	149000	149000	149999	2253	1.38	149000
150000	150999	2266	1.38	150000	150000	150999	2266	1.38	150000
					150000 or greater/ ou plus				

TABLES FÉDÉRALES DE PENSIONS ALIMENTAIRES POUR ENFANTS

NO. OF CHILDREN/N^{BRE} D'ENFANTS: Five/Cinq

Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)			Income/ Revenu (\$)		Monthly Award/ Paiement mensuel (\$)		
From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of income over/ du revenu dépassant	From/ De	To/ A	Basic Amount/ Montant de base	Plus (%)	of income over/ du revenu dépassant
0	6729	0			54000	54999	1250	2.11	54000
6730	6999	0	6.25	6730	55000	55999	1271	2.11	55000
7000	7999	17	6.25	7000	56000	56999	1292	2.11	56000
8000	8999	79	3.99	8000	57000	57999	1313	2.11	57000
9000	9999	119	3.95	9000	58000	58999	1334	2.11	58000
10000	10999	159	3.95	10000	59000	59999	1355	1.96	59000
11000	11999	198	3.36	11000	60000	60999	1375	1.94	60000
12000	12999	232	3.20	12000	61000	61999	1394	1.94	61000
13000	13999	264	3.20	13000	62000	62999	1414	1.94	62000
14000	14999	296	3.20	14000	63000	63999	1433	1.89	63000
15000	15999	328	3.20	15000	64000	64999	1452	1.85	64000
16000	16999	360	3.20	16000	65000	65999	1470	1.85	65000
17000	17999	392	3.20	17000	66000	66999	1489	1.86	66000
18000	18999	424	3.20	18000	67000	67999	1508	1.88	67000
19000	19999	456	3.28	19000	68000	68999	1526	1.88	68000
20000	20999	488	3.28	20000	69000	69999	1545	1.88	69000
21000	21999	521	3.36	21000	70000	70999	1564	1.88	70000
22000	22999	555	3.45	22000	71000	71999	1583	1.88	71000
23000	23999	589	2.82	23000	72000	72999	1602	1.88	72000
24000	24999	617	2.53	24000	73000	73999	1621	1.88	73000
25000	25999	643	2.51	25000	74000	74999	1639	1.88	74000
26000	26999	668	2.34	26000	75000	75999	1658	1.88	75000
27000	27999	691	2.36	27000	76000	76999	1677	1.88	76000
28000	28999	715	2.38	28000	77000	77999	1696	1.88	77000
29000	29999	739	2.17	29000	78000	78999	1715	1.88	78000
30000	30999	768	1.74	30000	79000	79999	1734	1.88	79000
31000	31999	778	1.74	31000	80000	80999	1752	1.88	80000
32000	32999	795	1.93	32000	81000	81999	1771	1.88	81000
33000	33999	814	1.93	33000	82000	82999	1790	1.88	82000
34000	34999	834	1.93	34000	83000	83999	1809	1.88	83000
35000	35999	853	1.94	35000	84000	84999	1828	1.88	84000
36000	36999	872	2.01	36000	85000	85999	1847	1.88	85000
37000	37999	892	2.01	37000	86000	86999	1865	1.88	86000
38000	38999	912	2.01	38000	87000	87999	1884	1.88	87000
39000	39999	933	2.01	39000	88000	88999	1903	1.88	88000
40000	40999	953	2.13	40000	89000	89999	1922	1.88	89000
41000	41999	974	2.13	41000	90000	90999	1941	1.84	90000
42000	42999	995	2.13	42000	91000	91999	1959	1.84	91000
43000	43999	1017	2.13	43000	92000	92999	1977	1.84	92000
44000	44999	1038	2.13	44000	93000	93999	1996	1.84	93000
45000	45999	1059	2.13	45000	94000	94999	2014	1.84	94000
46000	46999	1081	2.13	46000	95000	95999	2033	1.84	95000
47000	47999	1102	2.13	47000	96000	96999	2051	1.84	96000
48000	48999	1123	2.11	48000	97000	97999	2069	1.84	97000
49000	49999	1144	2.11	49000	98000	98999	2088	1.84	98000
50000	50999	1165	2.11	50000	99000	99999	2106	1.84	99000
51000	51999	1187	2.11	51000	100000	100999	2124	1.84	100000
52000	52999	1208	2.11	52000	101000	101999	2143	1.84	101000
53000	53999	1229	2.11	53000	102000	102999	2161	1.84	102000
103000	103999	2180	1.84	103000	130000	130999	2529	1.84	122000
104000	104999	2198	1.84	104000	131000	131999	2547	1.84	123000
105000	105999	2216	1.84	105000	132000	132999	2565	1.84	124000
106000	106999	2235	1.84	106000	133000	133999	2584	1.84	125000
107000	107999	2253	1.84	107000	134000	134999	2602	1.84	126000
108000	108999	2271	1.84	108000	135000	135999	2620	1.84	127000
109000	109999	2290	1.84	109000	136000	136999	2639	1.84	128000
110000	110999	2308	1.84	110000	137000	137999	2657	1.84	129000
111000	111999	2327	1.84	111000	138000	138999	2676	1.84	130000
112000	112999	2345	1.84	112000	139000	139999	2694	1.84	131000
113000	113999	2363	1.84	113000	140000	140999	2712	1.84	132000
114000	114999	2382	1.84	114000	141000	141999	2731	1.84	133000
115000	115999	2400	1.84	115000	142000	142999	2749	1.84	134000
116000	116999	2418	1.84	116000	143000	143999	2767	1.84	135000
117000	117999	2437	1.84	117000	144000	144999	2786	1.84	136000
118000	118999	2455	1.84	118000	145000	145999	2804	1.84	137000
119000	119999	2473	1.84	119000	146000	146999	2823	1.84	138000
120000	120999	2492	1.84	120000	147000	147999	2841	1.84	139000
121000	121999	2510	1.84	121000	148000	148999	2859	1.84	140000
122000	122999	2529	1.84	122000	149000	149999	2878	1.84	141000
123000	123999	2547	1.84	123000	150000 or greater/ ou plus		2896	1.84	142000
124000	124999	2565	1.84	124000			2914	1.84	143000
125000	125999	2584	1.84	125000			2933	1.84	144000
126000	126999	2602	1.84	126000			2951	1.84	145000
127000	127999	2620	1.84	127000			2969	1.84	146000
128000	128999	2639	1.84	128000			2988	1.84	147000
129000	129999	2657	1.84	129000			3006	1.84	148000
130000	130999	2676	1.84	130000			3025	1.84	149000
131000	131999	2694	1.84	131000			3043	1.84	150000

