

You will use this Form to request that the court order the Respondent to pay a share of a child's special or extraordinary necessary expenses.

If you are:

- making a claim for a **first order** for child support you will have also filled out Forms A.1 or A.3, C, I, and perhaps other Forms; or
- asking the court to **change** the special expenses part of an order or registered written agreement you already have now, you will also fill out Forms A.2 or A.4, K, I and perhaps other Forms.

If one of these options applies to you, fill out the Forms mentioned above. You will use information you compile in those Forms to complete this Form.

NOTE: You must fill out a separate copy of Form F for each child for whom you are claiming special expenses. If you pay special expenses for more than one child, then you must break down the expenses for each child on a separate Form F. If you are claiming expenses other than for the current calendar year, you must complete a separate Form F for each year.

Tips

- The Forms you submit as part of your application will organize your information for the court. You should include as much information as possible so that the court can make an informed decision.
- If you are making your application under provincial or territorial ISO legislation, you must complete either Form A.1 or A.2. If you are making your application under the *Divorce Act*, then you must complete either Form A.3 or A.4.
- Use the tables included in the FormSupport Introduction and General Information Guide or consult your provincial or territorial website to determine the additional Forms you need to complete.
- Use a working copy and a final copy when completing these Forms. To ensure that the final copy is neat and legible, only complete the final copy when satisfied with your responses.
- Include all copies of receipts, documents and other evidence that will help prove statements and claims you make. Documents provided will form part of the evidence for the matter and cannot be returned.
- Receipts and documents may contain address information that you may wish to remain confidential. If you choose to conceal the address information, ensure that you keep the originals in case the court requires that you provide them.
- After completing all of your Forms, you must swear to the accuracy of all the information that you provided – just like if you were in court providing the evidence in person.

For more information on family justice matters, visit www.justice.gc.ca or your province or territory's family justice website.

Remember that the child support guidelines table amounts are starting points. The table amounts reflect the average amount of money that Canadians at various income levels spend to raise a child.

Often, families have expenses which the parents decide to divide according to their incomes. With this Form, you are asking the court to decide whether each expense is reasonable and necessary for the child.

The court may add a part of the expense to the basic table amount which one parent pays the other. It is important to note that there are no guarantees. You have asked the court to make this decision for you.

Child Support Guidelines in Canada

Child support guidelines are a set of rules and tables to apply when determining child support. The guidelines include very detailed tables, specific to each province and territory, which provide the amount parents should pay.

The courts must follow the applicable child support guidelines, unless there are special circumstances.

The Department of Justice Canada has a publication, *The Federal Child Support Guidelines: Step-by-Step*, which contains general information about child support, including guidance on determining which guidelines apply to you. The publication may be accessed from the following website: www.justice.gc.ca.

Filling out the Form

Section 1

Child's full name and date of birth

Begin by filling in the full name and birth date of the child for whom you are claiming support.

Section 2

Expenses claimed on this Form are for the singular calendar year of ___

Identify the calendar year for which the expenses are claimed.

Section 3

My expenses for the above child are for

Check the expenses you are claiming for the child identified in the Form.

Section 4

Provide details of expenses claimed in Section 3

The Form lists six expenses, but you may have multiple items for one expense. That is okay – list them all in the table provided below the expenses identified. Attach an extra sheet if you run out of lines in the table. If you do so, remember to continue to identify the expense types using the letters from the chart in Section 3.

Pay close attention when filling out the tables. All **on-going expenses** must be listed under the first table while **one-time expenses** must be listed under the second table.

The third column of the ongoing expenses table asks for actual (or estimated) amounts spent per **month** and the last column asks for a net amount spent per **year**.

NOTE: “Reasonable” means whether the expense is something the parents normally expect to pay in relation to their child(ren) and the parents are able to afford.

“Necessary” means whether the child would be held back or would be disadvantaged without the expense. The last three expense types relating to education may include “any educational program that meets the child’s particular needs”. The court will still look at whether the educational expense is reasonable and necessary.

You must attach documents to show that the expenses are necessary. If you include receipts, ensure that they match with what is claimed in the Form. Provide an explanation if they do not. Be aware that receipts may contain address information that you may wish to remain confidential.

On the Form, you are asked to give the actual (or estimated) amounts by month. You may find the next section useful to help calculate net amounts:

Converting amounts:

To go from monthly to yearly		
Amount per month \$400	Times 12 months X 12	= Total per year \$4800
To go from yearly to monthly		
Amount per year \$4800	Divided by 12 months / 12	= Total per month \$400
To go from weekly to yearly		
Amount per year \$92.31	Times by 52 weeks x 52	= Total per week \$4800
To go from yearly to weekly		
Amount per year \$4800	Divided by 52 weeks / 52	= Total per week \$92.31
To go from monthly to bi-weekly (every two-weeks - example: every second Friday)		
Amount per year \$4800	Divided by 26 weeks / 26	= Total per bi-weekly payment \$184.62
To go from bi-weekly (every two-weeks) to monthly		
Amount per bi-weekly payment \$184.62	Times 26 two-week periods / 12 months X 26 (= \$4800) / 12	= Total per month \$400
To go from yearly to bi-monthly (example: the 15th and last day of each month)		
Amount per year \$4800	Divided by 24 payments / 12 months (= \$400 per month) / 2	= Total bi-monthly payment \$200

NOTE: If you receive any tax savings or benefits from claiming the amount you pay or if you receive any other benefits or subsidies, these benefits must be deducted

from the total amount of the expense so that both parents share the actual out-of-pocket cost of the expense. You should attach any available documents that relate to this.

A. Childcare

Childcare is the expense a parent incurs because he/she works, goes to school, or has an illness or disability.

Remember that the normal, average costs of raising a child are already included in the child support guidelines. As an example, occasional babysitting is part of the calculations for the child support guidelines table amount.

Example:

Andrea works Monday to Thursday at a grocery store. Her shift lets her get her 3 kids up and ready for school, but she pays for after-school care (for which she receives a tax credit). On Thursday and Friday nights she takes courses at the community college, and pays for babysitting.

During the summer she pays for her kids to go to a day camp four days a week. Also in the summer, as she does not take night school courses, she does not have to pay for babysitting.

Andrea is making a claim for childcare expenses. In the ongoing-expenses table, she will write the expense type "A" at line "1" followed by "childcare for work/school" in the next column.

The actual amount she spends on childcare is not consistent month-to-month, as it is different in the summer when she does not go to school and the day camp is more expensive than the after-school care. Andrea will work out the average she pays each month and write it in the third column. The court will want to know the actual or net cost of this daycare expense after taking into account the tax implications to the person claiming the expense and enter this amount in the last column.

Example:

If the total cost for Andrea to put her child in daycare is \$10 000 a year, and she gets a tax refund of \$1000 because she claims the daycare on her taxes, the net cost of the daycare per year would be \$9000.

Remember that Andrea has to show that the expense is necessary. To do that, Andrea will attach her receipts from the community college to show that she is enrolled. She will also attach receipts from after-school care, the day camp, and her regular Thursday and Friday babysitter. She will mark each receipt with the letter "A" to show that the receipts are about the claim she made on line "1".

NOTE: Remember to multiply the actual amount by 12 (months) before subtracting any subsidies, tax deductions, etc. from the amount in order to obtain the net amount you pay.

B. Health-related expenses over \$100.00 per year (not covered by insurance)

The child support guidelines table amount already includes the average health care expenses for a child. If a child's health care needs are at least \$100 a year **more than what your insurance covers**, a special expense claim can be made. Health care includes items like prescriptions, orthodontics, glasses, speech therapy and counselling.

Example:

Hugh and Colleen have a support order and Colleen is pretty good about paying support. Their son David needs dental treatment and braces. The orthodontist gave Hugh a letter with details of David's dental problems, why they need to be fixed, a treatment plan, and an estimate of the costs.

Hugh is asking the court to include the special expenses for David's health care in his support order.

Hugh will fill out Form K (to change the order) and this Form to add special expenses. In the ongoing expenses table, Hugh will write the expense type “B” at line “1” for health-related expenses over \$100 per year and write down “orthodontics.” As the treatment plan has not yet started, Hugh will put in the estimated amount and attach the orthodontist’s plan.

Hugh has insurance through his employer and he will get part of this expense back each year. He can also deduct part of the amount he pays from income tax. These two figures will be deducted from the actual amount to obtain his net amount. In the last column, he will write down the net amount. Hugh will attach a copy of the page from his insurance booklet about orthodontic coverage.

C. Child’s portion of medical and/or dental insurance premiums

Parents sometimes pay for insurance for the medical and/or dental needs of their children. If the insurance is reasonable and necessary, and is for the child, part of it can be included in a special expenses claim.

Example:

Tiffany works three part-time jobs to support herself and her children. She does not work enough hours at any of the jobs to qualify for medical and/or dental insurance coverage through her employers. She pays for a private health care plan which covers prescriptions and dental work for the children. The insurance premiums Tiffany pays each month will be part of her claim.

For this expense, Tiffany, in the ongoing expenses table, will write the expense type “C” then fill in the details in the chart. She will write down the insurance premium she pays each month. For this expense, the “net” amount is the same as the actual amount

Tiffany spends, as she does not get any tax credit, and no one else is paying part of the premiums.

If you pay insurance to take care of your child’s medical and/or dental needs, the premiums you pay can be part of your special expense claim. Only include the amount that covers the child(ren) for whom support is claimed or paid in this application. You must attach receipts and something from the insurance company showing what part is for the child(ren).

D. Extraordinary expenses for education (grade school and high school)

The child support guidelines already include normal education expenses which parents have. When expenses are extraordinary, a claim can be made for the Respondent to pay part of them.

The expenses have to be reasonable and necessary. They could include things like:

- School tuition - the parents may have agreed that the child will go to a private school, or it may be necessary to deal with the child’s needs.
- Tutoring - if the child is struggling with math, for example, the school might suggest a tutor or learning centre for extra training or to help the child catch up on the basics to pass that grade.
- Language - the child may need extra help to learn another language.
- Equipment - if the school requires that the child have a computer or other tool for classroom use to do reports or research.

NOTE: These examples are about things that will help the child succeed in school. Expenses for extracurricular activities not related to school are considered under expense type “F”.

Remember, the court must see that the expenses are reasonable and necessary. You will need to attach receipts or estimates. A letter from the school stating that the item is necessary for the child will help the court make the assessment.

E. Post-secondary education expenses (college, university or CEGEP)

The rules for expense type “E” also apply to this type of expense. If a child is going to college or university, you will need to show the court a list of the courses your child is taking and receipts for tuition. If the child is not yet enrolled in post-secondary school, you will need an estimate from the school of the expense, and a letter saying the child can attend and when that can happen.

F. Extraordinary expenses for extracurricular activities

Some parents agree on how to divide the expenses for out-of-school (extracurricular) activities. They decide which ones are included in the normal support payments and how to divide up the others.

Example:

Andre and Monique have two children; Jean and Natalie. When they split up they agreed on the support amount in the applicable child support guidelines table. They wrote up an agreement, which also included special expenses for soccer and music lessons for both children. They divided the expenses at 40% for Monique, and 60% for Andre, based on their incomes.

These parents always agreed that sports and music were important and that the costs were outside the basic amount of support.

Example:

Monique has moved to British Columbia and wants to get a court order to increase the support and special expenses. She also wants to include the cost of buying a better and larger violin for Jean and a piano for Natalie. Both children have a chance to go to soccer camp and she wants Andre to pay for that expense as well.

Monique’s ongoing expenses claim will include the expenses they already agreed to (music lessons and soccer). On other lines she will include the new expenses for soccer camp and musical instruments. She will attach estimates for each.

It is not possible to list all extraordinary expenses for extracurricular activities, as there are too many. Think about the types of out-of-school activities your child has. If you believe the court will find them reasonable and necessary to meet the child’s needs, and they are not the normal average expenses a parent has in raising a child, include them in this claim. As usual, there are no guarantees as you are asking the court to decide for you.

Finish the Form

Finish completing the Form by adding up all of your net amounts and placing the number in the bottom right corner of the table. Then, sign where indicated. Make sure you attach all additional Forms and documents that you were requested to complete.