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Amendments to the Child Support Guidelines
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The Child Support Guidelines (CSG) took effect on May 31, 1997. For the first time since their inception, the CSG have undergone key changes to several areas. These amendments will come into force on May 1, 2006. This article focuses specifically on the change to the Child Support Tables.

The Child Support Tables allow parents to determine the amount of child support payable from one to the other. The specific amount is decided by examining a table with one column that shows the payor's income and a second corresponding column that shows the amount of support that is payable based on that income and the number of children who qualify for support. Thus, the amount that is owing according to the table often is called the "table amount" of support.

This method of determining child support has not changed. However, the child support amounts in the Tables have been recalculated to accord with 2004 federal, provincial, and territorial tax regimes. As a result, **most payors in Ontario will see an increase in the amount of support payable.** Higher income earners will pay more, as much as 13 to 14 percent.

It is worth noting that child support payments will continue to remain free of any income tax implications, in that the payments will be neither deductible from the payor's income nor included in the recipient's income for income tax purposes.

In light of these changes to the Child Support Tables, support payors and recipients alike should revisit any court order, domestic contract or other arrangement that they may have to determine whether the child support obligation requires adjustment. Please consult a member of the Lancaster, Brooks & Welch LLP Family Law Group for assistance, if necessary.

The foregoing is provided to you for information purposes only. We caution you to obtain legal advice specific to your situation in all circumstances.

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