

Draft Regulation

Code of Civil Procedure
(R.S.Q., c. C-25; 1996, c. 68)

Determination of child support payments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation respecting the determination of child support payments, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the Draft Regulation is, in order to better fulfil the essential needs of children, to facilitate the determination of support payments due by parents to their children, to make the amounts granted as support more foreseeable, to encourage parents to reach agreements in such matters and to promote the uniformity of support payments for parties in similar situations.

The rules in this Draft Regulation are based on the principle that parents are jointly responsible for supporting and educating their children and that such responsibility should be shared between the parents in proportion to their respective income and to the respective length of their custody time.

To date, study of the matter has revealed no impact on businesses.

Further information on the Draft Regulation may be obtained by contacting Mrs. Geneviève Bouchard, Director, Développement des politiques et des programmes de sécurité du revenu, 425, rue Saint-Amable, 4^e étage, Québec (Québec), G1R 4Z1; tel.: (418) 646-2564, fax: (418) 643-0019.

Any interested person having comments to make on the Draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Income Security and Minister responsible for the Status of Women, 425, rue Saint-Amable, 4^e étage, Québec (Québec), G1R 4Z1.

LOUISE HAREL,
*Minister of Income Security and Minister
responsible for the Status of Women*

PAUL BÉGIN,
Minister of Justice

Regulation respecting the determination of child support payments

Code of Civil Procedure
(R.S.Q., c. C-25, a. 825.8; 1996, c. 68, s. 2)

1. These rules, including the form and the table to which they refer, apply to any application concerning the parents' obligation of support toward their minor child.

They also apply to an application filed by a parent in respect of a child of full age who is not able to support himself, particularly because he is pursuing full-time studies. In that case, the applicant parent is presumed to hold a mandate from the child of full age to represent him in the exercise of his rights to support.

2. The Court may fix the support payable for a child of full age at a level different from the level of support which should be provided under these Rules, if it deems it appropriate taking into account all the circumstances in which the child finds himself, particularly his age, health condition, level of education or nature of his studies, civil status and place of residence, as well as his level of autonomy and, where applicable, the time needed by the child to acquire sufficient autonomy.

3. The support payable by a parent for his child shall be established, on an annual basis, taking into account the basic parental contribution to which the parents should be bound jointly in respect of the child, the child care expenses, post-secondary education expenses and special expenses relating to the child, the available income of that parent in relation to that of both parents and the custody time he assumes in respect of the child, in accordance with the following rules and the form in Schedule I.

The basic parental contribution of both parents shall be established on the basis of their available income and of the number of children, in accordance with the table in Schedule II.

4. A parent who assumes more than 70 % of the custody time of a child shall be considered to have sole custody for the purposes of these Rules.

Where only one parent has sole custody of all children, the support payable by the other parent shall be calculated following Division 1 of Part 5 of the form; notwithstanding the foregoing, if the non-custodial parent has visiting and prolonged outing rights, that is, if he assumes between 20 % and 30 % of the custody time in respect of the children, the support payable by that parent shall be calculated following Division 1.1 of that part of the form.

5. Custody is also considered to be sole custody where each parent has sole custody of at least one child. In that case, the support payable by a parent shall be calculated following Division 2 of Part 5 of the form.

6. Where each parent assumes at least 30 % of the custody time in respect of a child, custody of that child is considered joint custody for the purposes of these Rules.

Where both parents have joint custody of all children, the support payable by a parent shall be calculated following Division 3 of Part 5 of the form.

7. In situations involving both sole custody and joint custody, that is, where at least one parent has sole custody of at least one child and where both parents have joint custody of at least another child, the support payable by a parent shall be calculated following Division 4 of Part 5 of the form.

8. Unless the Court decides otherwise considering, in particular, the parent's assets, the support payable by a parent in respect of his child may not exceed half his available income. Part 6 of the form shows how to calculate the support payable pursuant to this Rule.

9. For the purposes of these Rules, including the related form and table,

“annual income” means income from any source, in particular wages, salaries and other remunerations, support paid by a third party and received for one's own needs, employment benefits and other benefits granted under a statutory pension or compensation plan, dividends, interest and other investment income, net income from renting activities and net income from the operation of a business; notwithstanding the foregoing, this definition excludes government family transfers, benefits granted under the parental wage assistance program and income security benefits;

“available income” means the annual income, less the amounts mentioned in Part 3 of the form as the basic deduction and deductions for union and professional dues;

“child care expenses” means, in addition to the annual child care expenses required to fulfil the child's needs, the child care expenses that the custodial parent must incur in particular to hold employment or to receive training or by reason of his health condition;

“post-secondary education expenses” means the annual expenses incurred so that a child may pursue post-secondary studies on a full-time basis, including in particular, in addition to tuition fees and expenses for

required pedagogical materials, transportation or accommodation expenses incurred for that purpose;

“special expenses” means annual expenses other than child care expenses and post-secondary education expenses, such as medical expenses, expenses for primary or secondary studies or for any other educational program and expenses related to extracurricular activities, where those expenses are linked to the special needs required by the exceptional situation experienced by the child.

The expenses described above shall be understood as expenses less any related advantage, subsidy, deduction or tax credit. The income considered is that of the current year, unless the use of that reference period is not advisable given the circumstances, in which case the income is the income foreseeable for 12 months following the filing of the application.

10. The percentage in the table in Schedule II for the part of the parents' available income exceeding \$200 000 is given for information purposes only; therefore, the Court may, if it deems it appropriate, fix for that part of the available income an amount different from the amount that would be obtained using that percentage.

11. For the application of the table in Schedule II to situations involving more than 6 children, the basic parental contribution shall be established by multiplying the difference between the amounts prescribed for 5 and 6 children by the number of additional children and by adding the product thus obtained to the amount prescribed for 6 children.

12. The amounts in the table in Schedule II shall be indexed by operation of law as of 1 January of each year, following the annual Pension Index established in accordance with section 119 of the Act respecting the Québec pension plan (R.S.Q., c. R-9), unless such indexing would result in bringing the annual basic parental contribution to more than half of the parents' available income.

Where an indexed amount is not a multiple of \$10, the closest multiple of \$10 shall be substituted therefor.

The Minister of Justice shall publish yearly in the *Gazette officielle du Québec* a child support determination table indicating the amounts indexed pursuant to this section.

13. This Regulation will come into force on (*insert here the date of coming into force of the Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68)*).

SCHEDULE I

(s. 3)

CANADA

Province of Québec

District of

CHILD SUPPORT DETERMINATION FORM

File No.

Fill out in block letters

Part 1 - Identification

100 Family name _____ Given name(s) _____
 (father's identification)

101 Family name _____ Given name(s) _____
 (mother's identification)

Indicate the date of birth of each child covered by the application

102 _____
 Year Month Day

105 _____
 Year Month Day

103 _____
 Year Month Day

106 _____
 Year Month Day

104 _____
 Year Month Day

107 _____
 Year Month Day

Part 2 - Statement of parents' income

(Indicate the income for the current year or, as the case may be, the foreseeable income for the 12 following months. Attach a copy of the provincial and federal income tax returns and the assessment notices for the last fiscal year _____)

	FATHER	MOTHER
200 Gross salary (attach pay slip)	_____	_____
201 Commissions/tips	_____	_____
202 Net income from a business or self-employment (attach financial statements)	_____	_____
203 Employment insurance benefits	_____	_____
204 Support paid by a third party and received for one's own needs__	_____	_____
205 Retirement, disability benefits or others	_____	_____
206 Interest and dividends and other investment income	_____	_____
207 Net rents (attach a statement of income and expenses respecting the immovable)	_____	_____
208 Other income (Except family government transfers, income security benefits and the APPORT benefit) (Specify: _____)	_____	_____
209 TOTAL	=====	=====

Part 3 - Calculation of parents' available income

	FATHER	MOTHER
300 Annual income (line 209)	_____	_____
301 Basic deduction	<u>\$9 000</u>	<u>\$9 000</u>
302 Deduction for union dues	_____	_____
303 Deduction for professional dues	_____	_____
304 Total of deductions (add lines 301 to 303)	_____	_____
305 Available income of each parent (line 300 – line 304) Enter 0 if negative	_____	_____
306 Available income of both parents (Add the amounts of line 305)		_____
307 Distribution factor (%) of income Available income of father (line 305 ÷ line 306) Available income of mother (line 305 ÷ line 306)	_____ %	_____ %

Part 4 - Calculation of annual parental contribution

400 Number of children covered by the application	_____	
401 Basic parental contribution according to disposable income of both parents (line 306) and the number of children (line 400) See table in Schedule II	_____	
402 Basic parental contribution of each parent (line 40 x line 307)	_____	_____
403 Child care expenses	_____	
404 Post-secondary education expenses	_____	
405 Special expenses (specify: _____)	_____	
406 Annual contribution of both parents (Add lines 401, 403, 404 and 405)	_____	
407 Annual contribution of each parent (line 406 x line 307)	_____	_____

Part 5 - Calculation of annual support according to custody time**Division 1 Sole custody**

(Fill out this division if a parent assumes more than 70 % of the custody time of all children)

510 Annual contribution of both parents (line 406)	_____
511 Annual support to be paid by non-custodial parent (line 407)	_____

Division 1.1 Adjustment for visiting and prolonged outing rights

(Fill out this division if the non-custodial parent has visiting and outing rights between 20 % and 30 % of custody time)

	FATHER	MOTHER
513 Annual contribution of both parents (line 406)	_____	
514 Percentage of custody time for exercising visiting and prolonged outing rights (Number of days ÷ 365 x 100)	_____ %	
515 Compensation for visiting and prolonged outing rights (Percentage of line 514 ___ - 20 % = ___ % x line 513)	_____	
516 Adjusted annual contribution of both parents (line 513 - 515)	_____	
517 Annual support to be paid by the non-custodial parent (line 516 x line 307)		

Division 2 Sole custody granted to each parent

(Fill out this division if each parent as sole exclusive custody of at least one child)

520 Indicate the number of children in the father's custody	_____	
521 Indicate the number of children in the mother's custody		_____
522 Annual contribution of each parent (line 407)	_____	_____
523 Average cost per child (line 406 ÷ line 400)	_____	
524 Child care cost for each parent (father: line 523 x line 520) (mother: line 523 x line 521)	_____	_____
525 Annual support payable (line 522 - line 524) Enter 0 if negative	_____	_____

Division 3 Joint custody

(Fill out this division if each parent assumes at least 30 % of custody time in respect of all children)

530 Distribution factor (%) of custody (Number of days of custody ÷ 365 x 100)	_____ %	_____ %
531 Annual contribution of each parent (line 407)	_____	_____
532 Child care cost for each parent (line 406 x line 530)	_____	_____
533 Annual support payable (line 531 - line 532) Enter 0 if negative	_____	_____

Division 4 Both sole and joint custody

(Fill out this division if at least one parent as sole custody of at least one child and if both parents have joint custody of at least another child)

540 Average cost per child (line 406 + line 400)	_____	
541 Number of children in sole custody	_____	_____

	FATHER	MOTHER
542 Cost for the care of children in sole custody (line 540 x line 307)	_____	_____
543 Annual contribution of non-custodial parent without custody (line 542 x line 307)	_____	_____
544 Annual support payable for children in sole custody (father: line 543 of father – line 543 of mother) Enter 0 if result is negative (mother: line 543 of mother – line 543 of father) Enter 0 if result is negative	_____	_____
545 Number of children in joint custody		_____
546 Cost for the care of children in joint custody (line 540 x line 545)		_____
547 Distribution factor (%) of joint custody (number of days of custody ÷ 365 x 100)	_____ %	_____ %
548 Annual contribution of each parent for children in joint custody (line 546 x line 307)	_____	_____
549 Cost of joint custody for each parent (line 546 x line 547)	_____	_____
550 Annual support payable (line 544 + 548 – line 549) Enter 0 if negative	_____	_____

Part 6 - Capacity to pay of debtor

600 Disposable income of parent required to pay support (line 305)	_____
601 Multiply line 600 by 50 %	_____
602 Annual support payable according to calculations under a division of Part 5	_____
603 Annual support payable (Enter the lesser amount between lines 601 and 602)	_____

Part 7 - Statement of each parent's assets and liabilities

VALUE

Division 1 Statement of father's assets and liabilities

Assets

Mention cash, amounts deposited in bank accounts or in other financial institutions and the market value of property in each of the following categories (regardless of any debt related thereto): immovables, furniture, automobiles, works of art, jewellery, shares, bonds, interests in a business, other investments, pension plans, retirement savings plans, claims, etc.)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL =====
VALUE

Liabilities

Mention debts or financial commitments of any nature in the form of loans or credit (mortgage, personal loan, credit line, credit cards, instalment sales, security, etc.) or that you must pay under a statute (fiscal debts, assessments, dues and other unpaid duties, etc.) or a decision by a Court (damages, support, employment insurance or income security overpayments, fines, etc.)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL =====

Summary
(assets - liabilities) =====

Division 2 Statement of mother's assets and liabilities

VALUE

Assets

Mention cash, amounts deposited in bank accounts or in other financial institutions and the market value of property in each of the following categories (regardless of any debt related thereto): immovables, furniture, automobiles, works of art, jewellery, shares, bonds, interests in a business, other investments, pension plans, retirement savings plans, claims, etc.)

TOTAL =====

Liabilities

Mention debts or financial commitments of any nature in the form of loans or credit (mortgage, personal loan, credit line, credit cards, instalment sales, security, etc.) or that you must pay under a statute (fiscal debts, assessments, dues and other unpaid duties, etc.) or a decision by a Court (damages, support, employment insurance or income security overpayments, fines, etc.)

TOTAL =====

Summary
(assets - liabilities) =====

Part 8 - Declaration under oath

I declare that the information given above is accurate and complete and I sign:

at on the day of

Father's signature

Declaration sworn before me

at on the day of

Signature of person empowered to administer oath

I declare that the information given above is accurate and complete and I sign:

at on the day of

Mother's signature

Declaration sworn before me

at on the day of

Signature of person empowered to administer oath

SCHEDULE II
(s. 3)

TABLE TO DETERMINE THE BASIC PARENTAL CONTRIBUTION

Disposable income of parents (\$)	Basic annual contribution(1) Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children(2)
1 - 1 000	500	500	500	500	500	500
1 001 - 2 000	1 000	1 000	1 000	1 000	1 000	1 000
2 001 - 3 000	1 500	1 500	1 500	1 500	1 500	1 500
3 001 - 4 000	1 850	2 000	2 000	2 000	2 000	2 000
4 001 - 5 000	1 900	2 500	2 500	2 500	2 500	2 500
5 001 - 6 000	1 960	2 900	3 000	3 000	3 000	3 000
6 001 - 7 000	2 050	3 220	3 500	3 500	3 500	3 500
7 001 - 8 000	2 130	3 340	3 900	4 000	4 000	4 000
8 001 - 9 000	2 210	3 450	4 050	4 500	4 500	4 500
9 001 - 10 000	2 280	3 570	4 200	4 830	5 000	5 000
10 001 - 12 000	2 410	3 740	4 430	5 120	5 810	6 000
12 001 - 14 000	2 570	3 990	4 750	5 510	6 270	7 000
14 001 - 16 000	2 740	4 240	5 070	5 900	6 730	7 560
16 001 - 18 000	2 910	4 500	5 410	6 320	7 230	8 140
18 001 - 20 000	3 090	4 760	5 750	6 740	7 730	8 720
20 001 - 22 000	3 270	5 020	6 090	7 160	8 230	9 300
22 001 - 24 000	3 440	5 290	6 440	7 590	8 740	9 890
24 001 - 26 000	3 620	5 550	6 780	8 010	9 240	10 470
26 001 - 28 000	3 810	5 810	7 150	8 490	9 830	11 170
28 001 - 30 000	4 000	6 080	7 520	8 960	10 400	11 840
30 001 - 32 000	4 190	6 350	7 890	9 430	10 970	12 510
32 001 - 34 000	4 380	6 610	8 260	9 910	11 560	13 210
34 001 - 36 000	4 570	6 880	8 630	10 380	12 130	13 880
36 001 - 38 000	4 750	7 130	8 930	10 730	12 530	14 330
38 001 - 40 000	4 930	7 380	9 230	11 080	12 930	14 780
40 001 - 42 000	5 120	7 620	9 530	11 440	13 350	15 260
42 001 - 44 000	5 300	7 870	9 820	11 770	13 720	15 670
44 001 - 46 000	5 480	8 110	10 120	12 130	14 140	16 150
46 001 - 48 000	5 640	8 340	10 420	12 500	14 580	16 660
48 001 - 50 000	5 810	8 560	10 710	12 860	15 010	17 160
50 001 - 52 000	5 980	8 780	11 010	13 240	15 470	17 700
52 001 - 54 000	6 140	9 010	11 300	13 590	15 880	18 170
54 001 - 56 000	6 310	9 230	11 600	13 970	16 340	18 710
56 001 - 58 000	6 460	9 430	11 860	14 290	16 720	19 150
58 001 - 60 000	6 610	9 630	12 130	14 630	17 130	19 630
60 001 - 62 000	6 760	9 830	12 390	14 950	17 510	20 070
62 001 - 64 000	6 910	10 030	12 660	15 290	17 920	20 550
64 001 - 66 000	7 050	10 230	12 920	15 610	18 300	20 990
66 001 - 68 000	7 090	10 400	13 160	15 920	18 680	21 440
68 001 - 70 000	7 310	10 570	13 410	16 250	19 090	21 930
70 001 - 72 000	7 440	10 750	13 650	16 550	19 450	22 350
72 001 - 74 000	7 570	10 920	13 890	16 860	19 830	22 800
74 001 - 76 000	7 700	11 090	14 140	17 190	20 240	23 290
76 001 - 78 000	7 810	11 240	14 330	17 420	20 510	23 600
78 001 - 80 000	7 920	11 380	14 530	17 680	20 830	23 980

SCHEDULE II

(s. 3)

TABLE TO DETERMINE THE BASIC PARENTAL CONTRIBUTION

Disposable income of parents (\$)	Basic annual contribution(1) Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children(2)
80 001 - 82 000	8 030	11 520	14 720	17 920	21 120	24 320
82 001 - 84 000	8 140	11 670	14 920	18 170	21 420	24 670
84 001 - 86 000	8 250	11 810	15 110	18 410	21 710	25 010
86 001 - 88 000	8 340	11 920	15 270	18 620	21 970	25 320
88 001 - 90 000	8 420	12 040	15 420	18 800	22 180	25 560
90 001 - 92 000	8 510	12 150	15 580	19 010	22 440	25 870
92 001 - 94 000	8 600	12 270	15 730	19 190	22 650	26 110
94 001 - 96 000	8 690	12 380	15 890	19 400	22 910	26 420
96 001 - 98 000	8 760	12 470	16 020	19 570	23 120	26 670
98 001 - 100 000	8 830	12 560	16 140	19 720	23 300	26 880
100 001 - 102 000	8 900	12 650	16 270	19 880	23 500	27 110
102 001 - 104 000	8 970	12 740	16 400	20 040	23 700	27 340
104 001 - 106 000	9 040	12 830	16 530	20 200	23 900	27 570
106 001 - 108 000	9 110	12 920	16 660	20 360	24 100	27 800
108 001 - 110 000	9 180	13 010	16 790	20 520	24 300	28 030
110 001 - 112 000	9 250	13 100	16 920	20 680	24 500	28 260
112 001 - 114 000	9 320	13 190	17 050	20 840	24 700	28 490
114 001 - 116 000	9 390	13 280	17 180	21 000	24 900	28 720
116 001 - 118 000	9 460	13 370	17 310	21 160	25 100	28 950
118 001 - 120 000	9 530	13 460	17 440	21 320	25 300	29 180
120 001 - 122 000	9 600	13 550	17 570	21 480	25 500	29 410
122 001 - 124 000	9 670	13 640	17 700	21 640	25 700	29 640
124 001 - 126 000	9 740	13 730	17 830	21 800	25 900	29 870
126 001 - 128 000	9 810	13 820	17 960	21 960	26 100	30 100
128 001 - 130 000	9 880	13 910	18 090	22 120	26 300	30 330
130 001 - 132 000	9 950	14 000	18 220	22 280	26 500	30 560
132 001 - 134 000	10 020	14 090	18 350	22 440	26 700	30 790
134 001 - 136 000	10 090	14 180	18 480	22 600	26 900	31 020
136 001 - 138 000	10 160	14 270	18 610	22 760	27 100	31 250
138 001 - 140 000	10 230	14 360	18 740	22 920	27 300	31 480
140 001 - 142 000	10 300	14 450	18 870	23 080	27 500	31 710
142 001 - 144 000	10 370	14 540	19 000	23 240	27 700	31 940
144 001 - 146 000	10 440	14 630	19 130	23 400	27 900	32 170
146 001 - 148 000	10 510	14 720	19 260	23 560	28 100	32 400
148 001 - 150 000	10 580	14 810	19 390	23 720	28 300	32 630
150 001 - 152 000	10 650	14 900	19 520	23 880	28 500	32 860
152 001 - 154 000	10 720	14 990	19 650	24 040	28 700	33 090
154 001 - 156 000	10 790	15 080	19 780	24 200	28 900	33 320
156 001 - 158 000	10 860	15 170	19 910	24 360	29 100	33 550
158 001 - 160 000	10 930	15 260	20 040	24 520	29 300	33 780
160 001 - 162 000	11 000	15 350	20 170	24 680	29 500	34 010
162 001 - 164 000	11 070	15 440	20 300	24 840	29 700	34 240
164 001 - 166 000	11 140	15 530	20 430	25 000	29 900	34 470
166 001 - 168 000	11 210	15 620	20 560	25 160	30 100	34 700
168 001 - 170 000	11 280	15 710	20 690	25 320	30 300	34 930

SCHEDULE II

(s. 3)

TABLE TO DETERMINE THE BASIC PARENTAL CONTRIBUTION

Disposable income of parents (\$)	Basic annual contribution(1) Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children(2)
170 001 - 172 000	11 350	15 800	20 820	25 480	30 500	35 160
172 001 - 174 000	11 420	15 890	20 950	25 640	30 700	35 390
174 001 - 176 000	11 490	15 980	21 080	25 800	30 900	35 620
176 001 - 178 000	11 560	16 070	21 210	25 960	31 100	35 850
178 001 - 180 000	11 630	16 160	21 340	26 120	31 300	36 080
180 001 - 182 000	11 700	16 250	21 470	26 280	31 500	36 310
182 001 - 184 000	11 770	16 340	21 600	26 440	31 700	36 540
184 001 - 186 000	11 840	16 430	21 730	26 600	31 900	36 770
186 001 - 188 000	11 910	16 520	21 860	26 760	32 100	37 000
188 001 - 190 000	11 980	16 610	21 990	26 920	32 300	37 230
190 001 - 192 000	12 050	16 700	22 120	27 080	32 500	37 460
192 001 - 194 000	12 120	16 790	22 250	27 240	32 700	37 690
194 001 - 196 000	12 190	16 880	22 380	27 400	32 900	37 920
196 001 - 198 000	12 260	16 970	22 510	27 560	33 100	38 150
198 001 - 200 000	12 330	17 060	22 640	27 720	33 300	38 380
Disposable income greater than \$200 000(3)	12 330 plus 3,5 % of excess amount	17 060 plus 4,5 % of excess amount	22 640 plus 6,5 % of excess amount	27 720 plus 8,0 % of excess amount	33 300 plus 10,0 % of excess amount	38 380 plus 11,5 % of excess amount

(1) The amounts of basic contribution are indexed by operation of law on 1 January of each year, according to the Pension Index (s. 12).

(2) For families of 7 children and more, multiply the difference between 5 and 6 children by the number of additional children and add the product to the basic annual contribution for 6 children (s. 11).

(3) For the portion of the income beyond \$200 000, the percentage indicated is shown for information purposes only (s. 10).