

**3.** The independent contractor shall deduct weekly, out of the remuneration he received as an independent contractor, the amount levied upon him.

**4.** The employer and the independent contractor shall remit to the Commission the amount levied for a monthly period in pursuance of this Regulation, not later than the 15th of the following month.

**5.** This Regulation comes into force on 1 January 2004.

6056

Gouvernement du Québec

### **O.C. 1307-2003, 10 December 2003**

An Act to foster the development of manpower training (R.S.Q., c. D-7.1)

#### **Determination of total payroll**

Regulation respecting the determination of total payroll

WHEREAS, under section 3 of the Act to foster the development of manpower training (R.S.Q., c. D-7.1), every employer whose total payroll for a calendar year exceeds the amount fixed by regulation of the Government is required to participate for that year in the development of manpower training by allotting an amount representing at least 1% of the employer's total payroll to eligible training expenditures;

WHEREAS the amount of the total payroll was fixed at \$250,000 for the purposes of that rule by the Regulation respecting the determination of total payroll made by Order in Council 1585-95 dated 6 December 1995;

WHEREAS it is expedient to increase the amount to \$1 000 000 for the 2004 and subsequent calendar years;

WHEREAS, to that end and in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation respecting the determination of total payroll was published in Part 2 of the *Gazette officielle du Québec* of 8 October 2003 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS the comments received following the publication have been taken into account;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment, Social Solidarity and Family Welfare:

THAT the Regulation respecting the determination of total payroll, attached to this Order in Council, be made.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

### **Regulation respecting the determination of total payroll**

An Act to foster the development of manpower training (R.S.Q., c. D-7.1, s. 3)

**1.** Every employer whose total payroll for a calendar year exceeds \$1,000,000 is required to participate for that year in the development of manpower training as provided in section 3 of the Act to foster the development of manpower training (R.S.Q., c. D-7.1).

**2.** This Regulation replaces the Regulation respecting the determination of total payroll made by Order in Council 1585-95 dated 6 December 1995.

**3.** It comes into force on 1 January 2004.

6057

Gouvernement du Québec

### **O.C. 1312-2003, 10 December 2003**

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

#### **Determination of child support payments — Amendments**

Regulation to amend the Regulation respecting the determination of child support payments

WHEREAS, under article 825.8 of the Code of Civil Procedure, the Government shall, by regulation, establish standards for the determination of the child support payments to be made by a parent, on the basis of the basic parental contribution determined in respect of the child, of the child care expenses, post-secondary education expenses and special expenses relating to the child and of the parents' custodial arrangement in respect of the child;

WHEREAS, under that article, the Government shall prescribe the use of a form and of a related table determining, on the basis of the parents' disposable income and the number of children, the basic parental contribution, as well as the production of evidentiary documents;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Regulation respecting the determination of child support payments was published in Part 2 of the *Gazette officielle du Québec* of 24 October 2003 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make that Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT the Regulation to amend the Regulation respecting the determination of child support payments, attached to this Order in Council, be made.

ANDRÉ DICAIRE,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting the determination of child support payments\*

Code of Civil Procedure  
(R.S.Q., c. C-25, a. 825.8)

**1.** Section 7 of the Regulation respecting the determination of child support payments is amended by adding the following paragraph at the end:

“This also applies in situations involving

— sole custody and sole custody with visiting and prolonged outing rights, that is, where at least one parent has sole custody of at least two children and where the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those children;

— shared custody and sole custody with visiting and prolonged outing rights, that is, where the parents have shared custody in respect of at least one child and where at least one parent has sole custody of one or more other

children while the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those other children;

— shared custody, sole custody and sole custody with visiting and prolonged outing rights, that is, where the parents have shared custody in respect of at least one child, where at least one parent has sole custody of one or more other children and where the other parent has, in addition, visiting and prolonged outing rights in respect of at least one of those other children.”.

**2.** Section 9 is amended

(1) by replacing “from the operation of a business” in the definition of “annual income” in the first paragraph by “from the operation of a business or from self-employment” and by replacing “and income security benefits” in that definition by “, last-resort financial assistance and any sums granted by the Minister of Education and received under a financial assistance program for education expenses”;

(2) by adding the following definition in alphabetical order in the first paragraph:

““custody time” means the time during which a parent has the custody of a child or exercises visiting and outing rights in respect of a child, whether or not the child is in the care of a third person during that time;”;

(3) by adding the following at the end of the first sentence of the second paragraph: “, including any sum granted by the Minister of Education and received by the child under a financial assistance program for education expenses”.

**3.** Section 12 is revoked.

**4.** Schedules I and II are replaced by the schedules attached to this Regulation.

**5.** Unless the court decides otherwise, or with the consent of the parties, the provisions of this Regulation do not apply to applications made, even during proceedings, before 1 January 2004.

The provisions also do not apply to agreements entered into by parents before 1 January 2004 and filed before 1 January 2005, if the parents rely on the figures established using the form in force before 1 January 2004.

**6.** This Regulation comes into force on 1 January 2004.

\* The Regulation respecting the determination of child support payments, made by Order in Council 484-97 dated 9 April 1997 (1997, *G.O.* 2, 1651), was last amended by the regulation made by Order in Council 777-97 dated 11 June 1997 (1997, *G.O.* 2742).

**SCHEDULE I**

(s. 3)

CANADA  
Province of Québec  
District of \_\_\_\_\_

CHILD SUPPORT  
DETERMINATION FORM

File No. \_\_\_\_\_

- Father's form
- Mother's form
- Produced jointly
- Established by the court

Please complete in block letters.

The parents may complete the form together and must attach all required documents. If they do not complete the form together, the parent who completes the form must provide all information and documents in respect of himself or herself. That parent may also indicate any known information about the other parent.

**Part 1 – Identification**

100 Surname \_\_\_\_\_ (Father's identification) Given name(s) \_\_\_\_\_  
101 Surname \_\_\_\_\_ (Mother's identification) Given name(s) \_\_\_\_\_

Indicate the date of birth of each common child of the parents in respect of whom the application is made.

102 \_\_\_\_\_ 104 \_\_\_\_\_ 106 \_\_\_\_\_  
Year Month Day Year Month Day Year Month Day  
103 \_\_\_\_\_ 105 \_\_\_\_\_ 107 \_\_\_\_\_  
Year Month Day Year Month Day Year Month Day

**Part 2 – Statement of parents' income**

Indicate income for the current year or foreseeable income for the next 12 months, as the case may be. Attach a copy of federal and provincial income tax returns and assessment notices for the last fiscal year \_\_\_\_\_. Also attach the requested documents and any other document used to establish income.

	FATHER	MOTHER
200 Gross salary (Attach pay slip)	_____	_____
201 Commissions/tips	_____	_____
202 Net income from a business or self-employment (Gross income less expenses relating to the business or self-employment) (Attach financial statements)	_____	_____
203 Employment insurance benefits	_____	_____
204 Support paid by a third party and received for own needs	_____	_____
205 Retirement or disability benefits, or other benefits	_____	_____
206 Interest, dividends, and other investment income	_____	_____
207 Net rentals (Gross rental income less expenses associated with the rental of immovables) (Attach a statement of income and expenses for each immovable)	_____	_____
208 Other income (Excluding family-related government transfers, last-resort financial assistance benefits, APPORT benefits and any sums granted by the Minister of Education under a financial assistance program for education expenses) (Please specify: _____)	_____	_____
209 <b>TOTAL</b> (Add lines 200 to 208)	_____	_____

**Part 3 – Calculation of parents' disposable income for the purpose of calculating the contribution**

	FATHER	MOTHER
300 Annual income (Line 209)	_____	_____
301 Basic deduction (See table)	_____	_____
302 Deduction for union dues	_____	_____
303 Deduction for professional fees	_____	_____
304 Total deductions (Add lines 301 to 303)	_____	_____
305 Disposable income of each parent (Line 300 - line 304) Enter "0" if negative	_____	_____
306 Disposable income of both parents (Add the two amounts from line 305)	_____	
307 Distribution factor (%) of income		
Father's disposable income (line 305 ÷ line 306 x 100)	_____ %	
Mother's disposable income (line 305 ÷ line 306 x 100)		_____ %

**Part 4 – Calculation of the annual parental contribution**

Note 1: This contribution covers the children's complete needs excluding the expenses in line 406.

400 Number of common children of the parents in respect of whom the application is made		_____	
401 Basic parental contribution according to disposable income of both parents (line 306) and the number of children (line 400) (See Note 1) (See table in Schedule II)		_____	
402 Basic parental contribution of each parent (Line 401 x line 307)		_____	_____
	<b>FATHER</b>		<b>MOTHER</b>
403 Net child care expenses	_____ +	_____	_____
404 Net post-secondary education expenses	_____ +	_____	_____
405 Net special expenses (Please specify: _____ )	_____ +	_____	_____
406 Total expenses (See Note 2) (Add lines 403 to 405)	_____ +	_____	_____
407 Contribution of each parent to expenses (Line 406 x line 307)		_____	_____

**Part 5 – Calculation of annual support according to custody time**

(Complete only the division that applies to your situation.)

Note 2: The child support amount payable calculated under this part assumes that the total expenses (line 406) are paid by the parent receiving the support payments. Otherwise, please make the required adjustments as they apply to your situation in line 512.1, 518.1, 526.1, 534.1 or 564.1, and give the reasons.

Note 3: The child support amount established in line 533 or 559 assumes that the basic parental contribution will be assumed by each parent on the basis of the custody apportionment factor. If this is not the case, please make the required adjustments as they apply to your situation in line 534.1 or 564.1, and give the reasons.

**Division 1 Sole custody**

(Complete this division if the non-custodial parent assumes visiting and outing rights representing 20% or less of custody time.)

**FATHER                      MOTHER**

510	Identify the non-custodial parent ("X")	_____	_____
511	Annual contribution of both parents (Line 401 + line 406)		_____
512	Annual support payable by the non-custodial parent (See Note 2) (Line 511 x line 307)		_____
512.1	Adjusted annual support payable Reason: _____		_____

**Division 1.1 Adjustment for visiting and prolonged outing rights**

(Complete this division if the non-custodial parent assumes visiting and outing rights representing between 20% and 40% of custody time.)

513	Identify the non-custodial parent ("X")	_____	_____
514	Annual contribution of both parents (Line 401 + line 406)		_____
515	Percentage of custody time represented by visiting and prolonged outing rights (Number of days _____ ÷ 365 x 100)		_____ %
516	Compensation for visiting and prolonged outing rights (Percentage from line 515 _____ - 20% = _____ % x line 401)		_____
517	Adjusted annual contribution of both parents (Line 514 - line 516)		_____
518	Annual support payable by the non-custodial parent (See Note 2) (Line 517 x line 307)		_____
518.1	Adjusted annual support payable Reason: _____		_____

**Division 2 Sole custody granted to each parent**

(Complete this division if each parent has sole 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	Basic parental contribution of each parent (Line 402)	_____	_____
523	Average cost per child (Line 401 ÷ line 400)		_____
524	Cost of care for each parent (Father: line 523 x line 520) (Mother: line 523 x line 521)	_____	_____
525	Basic annual support (Line 522 - line 524) Enter "0" if negative	_____	_____
526	Annual support payable (See Note 2) (Line 525 + line 407) Enter "0" if line 525 is "0"	_____	_____
526.1	Adjusted annual support payable Reason: _____		_____

**Division 3 Shared custody**

(Fill out this division if each parent has at least 40% of custody time in respect of all the children.)

**FATHER                      MOTHER**

530	Distribution factor (%) of custody (Father: number of days of custody _____ ÷ 365 x 100)	_____	_____ %
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	(Mother: number of days of custody _____ ÷ 365 x 100)	_____ %
531	Basic parental contribution of each parent (Line 402)	_____
532	Cost of care for each parent (Line 401 x line 530)	_____
533	Basic annual support (See Note 3) (Line 531 - line 532) Enter "0" if negative	_____
534	Annual support payable (See Note 2) (Line 533 + line 407) Enter "0" if line 533 is "0"	_____
534.1	Adjusted annual support payable Reason: _____	_____

#### Division 4 Sole custody and/or custody with visiting and prolonged outing rights and/or shared custody

(Fill out this division if more than one type of custody arrangement applies: sole custody and/or custody of a child with visiting and outing rights representing between 20% and 40% of custody time and/or shared custody.)

	FATHER	MOTHER
<b>540</b>	<b>Average cost per child</b>	
	(Line 401 ÷ line 400)	
	_____	
<b>541</b>	<b>Number of children in sole custody</b>	
	_____	_____
542	Cost of care of children in sole custody (Line 540 x line 541)	
	_____	_____
543	Basic contribution of the custodial parent (Line 542 x line 307)	
	_____	_____
544	Difference between the cost of care and the basic contribution of custodial parent (Line 542 - line 543)	
	_____	_____
545	Basic annual support payable for children in sole custody (Father: line 544 of mother - line 544 of father) Enter "0" if the result is negative (Mother: line 544 of father - line 544 of mother) Enter "0" if the result is negative	
	_____	_____
<b>546</b>	<b>Number of children in a situation of custody with visiting and prolonged outing rights</b>	
	_____	
547	Cost of care of children in a situation of prolonged custody (Line 540 x line 546)	
	_____	_____
548 (f)	Percentage of custody time represented by visiting and prolonged outing rights (father) (Number of days of custody _____ ÷ 365 x 100)	
	_____	_____ %
548 (m)	Percentage of custody time represented by visiting and prolonged outing rights (mother) (Number of days of custody _____ ÷ 365 x 100)	
	_____	_____ %
549 (f)	Compensation for father's visiting and prolonged outing rights (Percentage from line 548 (f) _____ - 20 % = _____ % X line 547 (mother)	
	_____	_____
549 (m)	Compensation for mother's visiting and prolonged outing rights (Percentage from line 548 (m) _____ - 20 % = _____ % X line 547 (father)	
	_____	_____
550	Cost of care of children in a situation of prolonged custody – adjusted (Line 547 - line 549)	
	_____	_____
551	Custodial parent's basic annual contribution (Line 550 x line 307)	
	_____	_____
552	Difference between the cost of care and the basic annual contribution (Line 550 - line 551)	
	_____	_____
553	Annual support payable for custody with visiting and prolonged outing rights (Father: line 552 of mother - line 552 of father) Enter "0" if the result is negative (Mother: line 552 of father - line 552 of mother) Enter "0" if the result is negative	
	_____	_____

554	<b>Number of children in shared custody</b>	_____	
555	Cost of care of children in shared custody (Line 540 x line 554)	_____	
556	Distribution factor (%) of shared custody (Father: number of days of custody _____ ÷ 365 x 100) (Mother: number of days of custody _____ ÷ 365 x 100)	_____ %	_____ %
557	Basic parental contribution of each parent for children in shared custody (Line 555 x line 307)	_____	_____
558	Cost of shared custody for each parent (Line 555 x line 556)	_____	_____
559	Basic annual support for the children in shared custody (See Note 3) (Line 557 - line 558) Enter "0" if negative	_____	_____

**Summary of Division 4**

560	Basic annual support for children in sole custody (Line 545)	_____	_____
561	Annual support payable for custody with visiting and prolonged outing rights (Line 553)	_____	_____
562	Basic annual support for the children in shared custody (Line 559)	_____	_____
563	Total basic annual support (See Note 3) (Father: (lines 560 + 561 + 562 of father) - (lines 560 + 561 + 562 of mother)) Enter "0" if negative (Mother: (lines 560 + 561 + 562 of mother) - (lines 560 + 561 + 562 of father)) Enter "0" if negative	_____	_____
564	Support payable (See Note 2) (Line 563 + line 407) Enter "0" if line 563 is "0"	_____	_____
564.1	Adjusted annual support payable Reason: _____	_____	_____

**Part 6 – Capacity to pay of debtor**

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

**Part 7 – Agreement between parents**

(Fill out this part if the parents agree on a support amount that departs from the amount calculated under one of the divisions in Part 5 or Part 6 of this form.)

700	Annual support payable	_____
701	Annual support payable according to agreement between parents	_____
702	Difference between the two amounts (Line 701 _____ - line 700 _____)	_____
703	State precisely the reasons for that difference:	





_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Others (attach details)	_____	Others (attach details)	_____
<b>TOTAL</b>	=====	<b>TOTAL</b>	=====
		<b>SUMMARY (assets - liabilities)</b>	=====

**Part 10 – Declaration under oath**

I declare that the above information is accurate and complete for my part, and I sign:

at  
this      day of

\_\_\_\_\_  
Father's signature

Declaration made under oath before me

at  
this      day of

\_\_\_\_\_  
Signature of person authorized to administer oaths

I declare that the above information is accurate and complete for my part, and I sign:

at  
this      day of

\_\_\_\_\_  
Mother's signature

Declaration made under oath before me

at  
this      day of

\_\_\_\_\_  
Signature of person authorized to administer oaths

**SCHEDULE II**

(s. 3)

TABLE TO DETERMINE THE BASIC PARENTAL CONTRIBUTION  
(Effective as of 1 January 2004)

	Disposable Income of Parents (\$)	Basic Annual Contribution Number of Children					
		1 child	2 children	3 children	4 children	5 children	6 children <sup>(1)</sup>
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	2 000	2 000	2 000	2 000	2 000	2 000
4 001 -	5 000	2 240	2 500	2 500	2 500	2 500	2 500
5 001 -	6 000	2 290	3 000	3 000	3 000	3 000	3 000
6 001 -	7 000	2 400	3 500	3 500	3 500	3 500	3 500
7 001 -	8 000	2 500	3 900	4 000	4 000	4 000	4 000
8 001 -	9 000	2 580	4 020	4 500	4 500	4 500	4 500
9 001 -	10 000	2 650	4 140	4 890	5 000	5 000	5 000
10 001 -	12 000	2 810	4 360	5 160	5 960	6 000	6 000
12 001 -	14 000	2 990	4 650	5 510	6 400	7 000	7 000
14 001 -	16 000	3 190	4 920	5 880	6 830	7 820	8 000
16 001 -	18 000	3 380	5 210	6 260	7 310	8 380	9 000
18 001 -	20 000	3 540	5 440	6 580	7 730	8 870	9 990
20 001 -	22 000	3 750	5 750	6 990	8 210	9 440	10 640
22 001 -	24 000	3 930	6 040	7 360	8 650	9 970	11 290
24 001 -	26 000	4 130	6 360	7 750	9 150	10 560	11 970
26 001 -	28 000	4 360	6 660	8 210	9 730	11 270	12 790
28 001 -	30 000	4 590	6 980	8 600	10 260	11 900	13 550
30 001 -	32 000	4 800	7 270	9 040	10 820	12 570	14 340
32 001 -	34 000	5 010	7 570	9 480	11 340	13 240	15 130
34 001 -	36 000	5 240	7 860	9 870	11 880	13 880	15 880
36 001 -	38 000	5 420	8 170	10 210	12 260	14 320	16 380
38 001 -	40 000	5 640	8 430	10 540	12 660	14 780	16 880
40 001 -	42 000	5 840	8 690	10 890	13 060	15 240	17 420
42 001 -	44 000	6 050	8 980	11 210	13 430	15 660	17 880
44 001 -	46 000	6 240	9 220	11 520	13 810	16 100	18 410
46 001 -	48 000	6 420	9 510	11 850	14 230	16 600	18 960
48 001 -	50 000	6 610	9 730	12 180	14 630	17 080	19 520
50 001 -	52 000	6 800	9 980	12 510	15 060	17 580	20 120
52 001 -	54 000	6 990	10 250	12 840	15 440	18 050	20 650
54 001 -	56 000	7 160	10 480	13 170	15 880	18 570	21 250
56 001 -	58 000	7 330	10 720	13 470	16 220	18 990	21 750
58 001 -	60 000	7 500	10 930	13 760	16 600	19 440	22 270
60 001 -	62 000	7 670	11 150	14 050	16 950	19 860	22 740
62 001 -	64 000	7 820	11 360	14 360	17 330	20 320	23 300
64 001 -	66 000	7 980	11 590	14 660	17 700	20 750	23 790
66 001 -	68 000	8 160	11 780	14 910	18 040	21 170	24 300
68 001 -	70 000	8 280	11 980	15 190	18 410	21 630	24 840

	Disposable Income of Parents (\$)	Basic Annual Contribution Number of Children					
		1 child	2 children	3 children	4 children	5 children	6 children <sup>(1)</sup>
70 001	- 72 000	8 420	12 180	15 470	18 730	22 030	25 300
72 001	- 74 000	8 560	12 370	15 740	19 090	22 470	25 820
74 001	- 76 000	8 730	12 560	16 010	19 460	22 920	26 360
76 001	- 78 000	8 840	12 710	16 210	19 730	23 230	26 730
78 001	- 80 000	8 960	12 890	16 450	20 010	23 570	27 140
80 001	- 82 000	9 080	13 040	16 650	20 280	23 890	27 520
82 001	- 84 000	9 190	13 200	16 880	20 560	24 240	27 920
84 001	- 86 000	9 360	13 360	17 100	20 810	24 560	28 280
86 001	- 88 000	9 450	13 480	17 270	21 060	24 850	28 630
88 001	- 90 000	9 530	13 610	17 430	21 250	25 070	28 900
90 001	- 92 000	9 620	13 730	17 630	21 490	25 390	29 260
92 001	- 94 000	9 710	13 860	17 780	21 700	25 600	29 520
94 001	- 96 000	9 820	13 990	17 960	21 920	25 900	29 850
96 001	- 98 000	9 890	14 090	18 090	22 110	26 110	30 130
98 001	- 100 000	9 980	14 190	18 230	22 260	26 310	30 350
100 001	- 102 000	10 060	14 290	18 380	22 450	26 550	30 630
102 001	- 104 000	10 130	14 380	18 520	22 610	26 770	30 870
104 001	- 106 000	10 210	14 490	18 650	22 810	26 970	31 130
106 001	- 108 000	10 280	14 600	18 810	22 990	27 210	31 380
108 001	- 110 000	10 350	14 690	18 960	23 170	27 420	31 630
110 001	- 112 000	10 440	14 790	19 100	23 330	27 650	31 900
112 001	- 114 000	10 510	14 880	19 250	23 520	27 890	32 150
114 001	- 116 000	10 600	14 990	19 390	23 700	28 100	32 410
116 001	- 118 000	10 680	15 080	19 540	23 870	28 330	32 680
118 001	- 120 000	10 760	15 180	19 680	24 070	28 540	32 910
120 001	- 122 000	10 830	15 280	19 810	24 230	28 760	33 170
122 001	- 124 000	10 900	15 390	19 960	24 420	28 990	33 420
124 001	- 126 000	10 980	15 490	20 100	24 580	29 220	33 690
126 001	- 128 000	11 070	15 580	20 260	24 770	29 440	33 960
128 001	- 130 000	11 140	15 690	20 400	24 940	29 650	34 210
130 001	- 132 000	11 220	15 800	20 560	25 120	29 880	34 460
132 001	- 134 000	11 290	15 890	20 690	25 320	30 110	34 720
134 001	- 136 000	11 370	15 990	20 830	25 490	30 320	34 980
136 001	- 138 000	11 460	16 080	20 990	25 650	30 560	35 220
138 001	- 140 000	11 530	16 190	21 130	25 850	30 770	35 490
140 001	- 142 000	11 610	16 280	21 270	26 010	30 990	35 740
142 001	- 144 000	11 690	16 400	21 420	26 190	31 220	36 000
144 001	- 146 000	11 770	16 490	21 560	26 350	31 450	36 260
146 001	- 148 000	11 850	16 590	21 710	26 570	31 660	36 520
148 001	- 150 000	11 930	16 690	21 850	26 730	31 900	36 780
150 001	- 152 000	12 010	16 790	21 990	26 900	32 110	37 030
152 001	- 154 000	12 080	16 880	22 130	27 090	32 340	37 270
154 001	- 156 000	12 170	16 990	22 300	27 270	32 580	37 550
156 001	- 158 000	12 240	17 100	22 430	27 440	32 780	37 810
158 001	- 160 000	12 320	17 190	22 560	27 620	33 020	38 060

Disposable Income of Parents (\$)	Basic Annual Contribution Number of Children					
	1 child	2 children	3 children	4 children	5 children	6 children <sup>(1)</sup>
160 001 - 162 000	12 390	17 280	22 720	27 810	33 240	38 310
162 001 - 164 000	12 480	17 380	22 870	27 990	33 450	38 550
164 001 - 166 000	12 550	17 500	23 020	28 160	33 680	38 830
166 001 - 168 000	12 610	17 600	23 160	28 340	33 910	39 080
168 001 - 170 000	12 690	17 690	23 290	28 520	34 120	39 330
170 001 - 172 000	12 780	17 790	23 450	28 690	34 350	39 600
172 001 - 174 000	12 860	17 900	23 590	28 870	34 560	39 840
174 001 - 176 000	12 940	17 990	23 740	29 050	34 800	40 120
176 001 - 178 000	13 010	18 100	23 870	29 230	35 020	40 370
178 001 - 180 000	13 090	18 210	24 050	29 410	35 240	40 630
180 001 - 182 000	13 180	18 300	24 180	29 580	35 470	40 890
182 001 - 184 000	13 250	18 410	24 320	29 760	35 690	41 130
184 001 - 186 000	13 320	18 500	24 470	29 940	35 900	41 390
186 001 - 188 000	13 410	18 590	24 610	30 130	36 140	41 650
188 001 - 190 000	13 480	18 690	24 750	30 290	36 360	41 910
190 001 - 192 000	13 560	18 800	24 890	30 490	36 580	42 160
192 001 - 194 000	13 640	18 910	25 030	30 670	36 810	42 430
194 001 - 196 000	13 720	19 000	25 200	30 840	37 040	42 680
196 001 - 198 000	13 790	19 110	25 340	31 020	37 240	42 940
198 001 - 200 000	13 870	19 200	25 480	31 200	37 490	43 190
Disposable income greater than \$200,000 <sup>(2)</sup>	13 870 plus 3.5% of excess amount	19 200 plus 4.5% of excess amount	25 480 plus 6.5% of excess amount	31 200 plus 8.0% of excess amount	37 490 plus 10.0% of excess amount	43 190 plus 11.5% of excess amount

(1) For families of 7 children or 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).

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

Amount of the basic deduction for the purpose of calculating disposable income (line 301 on the Child Support Determination Form) effective as of 1 January 2004: \$10,000