

SCHEDULE A

COMPARISON OF DIVORCEMATE AND CHILDVIEW RESULTS

## SUPPORTmate Maintenance Planner - 2008 (Page 1)

## For Comparison of Income Taxes Payable and Net Disposable Incomes at Various Levels of Support

Family Name(s): Brokenhearted v. Quitecontrary	Child Support Table: 01-May-06	Data Input Annual		Information For Tax Purposes	
		Father BC	Mother BC	Father BC	Mother BC
Parenting Situation:	Party: Province of residence: First names:	Father BC John	Mother BC Mary	Father BC John	Mother BC Mary
<b>\$ Total Income</b>					
Gross employment income including taxable benefits		150,000	25,000	150,000	25,000
Self-employment income ( <i>net</i> )		0	5,000	0	5,000
Actual amount of Canadian dividends (Standard Tax Rate)		0	0	0	0
Actual amount of Canadian dividends (Small Business)		20,000	0	25,000	0
Taxable capital gains		0	0	0	0
Spousal support <u>received</u> from the <i>other</i> spouse		< See page 2 & 3 >			
Other taxable income		10,000	0	10,000	0
Other non-taxable income		0	0	0	0
Total Income (T1 Line 150 - includes UCCB if applicable)				\$185,000	\$30,000
<b>\$ Deductions</b>					
Registered Retirement Savings Plan ( <i>RRSP</i> )		0	0	0	0
Registered Pension Plan Contribution ( <i>RPP</i> )		0	0	0	0
Child care expenses for child under age 7 years old		0	0	0	0
Child care expenses for child ages 7 to 16 years old		0	1,230	0	(1,230)
Union, professional or like dues		0	0	0	0
Carrying and interest expenses		0	0	0	0
Spousal support <u>paid</u> to the <i>other</i> spouse		< See page 2 & 3 >			
Other deductions not included above		0	247	0	(247)
Taxable income (T1 Line 260)				\$185,000	\$28,523
<b>Children (number of children)</b>					
Under 7 years old		0	0		
Age 7 to under 17 years old		0	1		
Age 17 years old		0	0		
Age 18 or older		0	1		
Infirm and 18 years old or older		0	0		
Eligible for Universal Child Care Benefit (UCCB) - Under 6		0	0		
<b>Tax Credits (Federal Amounts)</b>					
Dividend				3,333	0
Personal				9,600	9,600
CPP and EI contributions				2,851	1,745
Child Tax Credit				0	2,038
Canada Employment Credit				1,019	1,019
Spouse Credit		No	No	0	0
Eligible Dependant Credit		No	Yes	0	9,600
Disability Credit		No	No	0	0
Age 65 Credit		No	No	0	0
<b>\$ Tax Credits</b>					
Tuition and educational amount		0	3,000	0	3,000
Child's tuition fee & educational amount eligible for transfer		0	0	0	0
Medical expenses of Father and Mother		0	0	0	0
Amount of <u>above</u> expenses relating to child's health care		0	0	0	0
Amount of <u>above</u> expenses relating to child's premiums		0	0	0	0
Charitable donations expense of Father and Mother		0	0	0	0
Amount of above expense relating to child's education		0	0	0	0

**SUPPORTmate Maintenance Planner - 2008**  
**Comparison of Income Taxes Payable, Cash Benefits/Credits, Net Disposable Incomes**  
**At Various Levels of Child and/or Spousal Support Payments**  
**Both Parties Reside in British Columbia**  
**Monthly Amounts**

	A	B	C	D	E	F	G
<b>Father: John</b>					Government Benefits and Refundable Credits	Net Disposable Income (No Special Expenses)	Percentage of NDI (%)
Scenario	Income	Child Support	Spousal Support	Income Tax			
1	\$15,000	(\$2,521)	\$0	(\$4,872)	\$0	\$7,370	60.4
2	\$15,000	(\$2,502)	(\$2,912)	(\$3,599)	\$0	\$5,749	46.1
3	\$15,000	(\$2,498)	(\$3,373)	(\$3,398)	\$0	\$5,494	43.8
4	\$15,000	(\$2,493)	(\$3,850)	(\$3,189)	\$0	\$5,230	41.6
5	\$15,000	(\$2,521)	\$0	(\$4,872)	\$0	\$7,370	60.4

	A	B	C	D	E	F	G
<b>Mother: Mary</b>					Government Benefits and Refundable Credits	Net Disposable Income (After Special Expenses)	Percentage of NDI (%)
Scenario	Income	Child Support	Spousal Support	Income Tax			
1	\$2,500	\$2,521	\$0	(\$126)	\$252	\$4,841	39.6
2	\$2,500	\$2,502	\$2,912	(\$941)	\$66	\$6,733	53.9
3	\$2,500	\$2,498	\$3,373	(\$1,078)	\$57	\$7,044	56.2
4	\$2,500	\$2,493	\$3,850	(\$1,231)	\$48	\$7,354	58.4
5	\$2,500	\$2,521	\$0	(\$126)	\$252	\$4,841	39.6

**Monthly - Additional Numbers Included in NDI**

Category	Father	Mother
Registered Retirement Savings Plan (RRSP)	\$0	\$0
Registered Pension Plan (RPP)	\$0	\$0
Canada Pension Plan (CPP)	(\$177)	(\$130)
Employment Insurance (EI)	(\$61)	(\$36)
Life, Dues, Health, Other Source Deductions	\$0	\$0
Taxable Benefits	\$0	\$0
Decreases Cash Flow	\$0	\$0
Increases Cash Flow	\$0	\$0
Additional Factors - Subtotal	(\$238)	(\$166)
Gross Special Expenses less subsidies/benefits/contributions	\$0	(\$140)

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**SUPPORTmate Maintenance Planner - 2008**  
**Comparison of Income Taxes Payable, Cash Benefits/Credits, Net Disposable Incomes**  
**At Various Levels of Child and/or Spousal Support Payments**  
**Both Parties Reside in British Columbia**  
**Annual Amounts**

	A	B	C	D	E	F	G
<b>Father: John</b>					Government Benefits and Refundable Credits	Net Disposable Income (No Special Expenses)	Percentage of NDI (%)
Scenario	Income	Child Support	Spousal Support	Income Tax			
1	\$180,000	(\$30,252)	\$0	(\$58,463)	\$0	\$88,434	60.4
2	\$180,000	(\$30,024)	(\$34,944)	(\$43,192)	\$0	\$68,989	46.1
3	\$180,000	(\$29,976)	(\$40,476)	(\$40,775)	\$0	\$65,922	43.8
4	\$180,000	(\$29,916)	(\$46,200)	(\$38,273)	\$0	\$62,760	41.6
5	\$180,000	(\$30,252)	\$0	(\$58,463)	\$0	\$88,434	60.4

	A	B	C	D	E	F	G
<b>Mother: Mary</b>					Government Benefits and Refundable Credits	Net Disposable Income (After Special Expenses)	Percentage of NDI (%)
Scenario	Income	Child Support	Spousal Support	Income Tax			
1	\$30,000	\$30,252	\$0	(\$1,510)	\$3,023	\$58,093	39.6
2	\$30,000	\$30,024	\$34,944	(\$11,293)	\$795	\$80,798	53.9
3	\$30,000	\$29,976	\$40,476	(\$12,936)	\$685	\$84,529	56.2
4	\$30,000	\$29,916	\$46,200	(\$14,766)	\$570	\$88,248	58.4
5	\$30,000	\$30,252	\$0	(\$1,510)	\$3,023	\$58,093	39.6

**Annual - Additional Numbers Included in NDI**

Category	Father	Mother
Registered Retirement Savings Plan (RRSP)	\$0	\$0
Registered Pension Plan (RPP)	\$0	\$0
Canada Pension Plan (CPP)	(\$2,119)	(\$1,559)
Employment Insurance (EI)	(\$732)	(\$433)
Life, Dues, Health, Other Source Deductions	\$0	\$0
Taxable Benefits	\$0	\$0
Decreases Cash Flow	\$0	\$0
Increases Cash Flow	\$0	\$0
Additional Factors - Subtotal	(\$2,851)	(\$1,992)
Gross Special Expenses less subsidies/benefits/contributions	\$0	(\$1,680)

By: Scott Booth

Time: 7:19:25 PM

**The Spousal Support Advisory Guidelines  
With Dependent Children Calculations**  
John Brokenhearted vs Mary Quitecontrary

<u>Basic Information</u>		<u>Name</u>	<u>Province</u>	<u>Age</u>	<u>Year(s) of Cohabitation</u>	<u>Income Net of Prior Support</u>	<u>Deductions</u>
<u>Payer</u>		John Brokenhearted	BC	34		\$180,000	\$2,760
<u>Recipient</u>		Mary Quitecontrary	BC	30	18	\$30,000	\$1,497

<u>Party</u>	<u>INDI %</u>	<u>INDI (A)</u>	<u>Income (B)</u>	<u>Child Support (C)</u>	<u>Notional Child Support (D)</u>	<u>Sec 7 Child Support Paid (E)</u>	<u>Sec 7 Child Support Received (F)</u>	<u>Gross Sec 7 Expense (G)</u>	<u>Taxes &amp; Deductions (H)</u>	<u>Benefits &amp; Credits (I)</u>	<u>Annual Spousal Support (J)</u>	<u>Monthly Spousal Support</u>	<u>Monthly Cash Projection</u>	<u>% of Monthly Cash</u>
John	60.01%	\$70,901	\$180,000	-\$29,124	\$0	-\$1,181	\$0	\$0	-\$46,397	\$0	-\$32,397	-\$2,700	\$5,908	49.60%
Mary	39.99%	\$47,249	\$30,000	\$0	-\$5,664	\$0	\$1,181	-\$1,680	-\$9,807	\$822	\$32,397	\$2,700	\$6,003	50.40%
John	56.97%	\$67,700	\$180,000	-\$29,124	\$0	-\$1,135	\$0	\$0	-\$43,876	\$0	-\$38,165	-\$3,180	\$5,642	47.14%
Mary	43.03%	\$51,142	\$30,000	\$0	-\$5,664	\$0	\$1,135	-\$1,680	-\$11,520	\$706	\$38,165	\$3,180	\$6,327	52.86%
John	54.00%	\$64,499	\$180,000	-\$29,124	\$0	-\$1,089	\$0	\$0	-\$41,356	\$0	-\$43,932	-\$3,661	\$5,375	44.72%
Mary	46.00%	\$54,933	\$30,000	\$0	-\$5,664	\$0	\$1,089	-\$1,680	-\$13,335	\$591	\$43,932	\$3,661	\$6,643	55.28%

**Duration**  
Initial orders would be indefinite (duration not specified), subject to variation and/or review, with a suggested maximum duration of 18 years.

<u>Revisions to Child Support</u>	<u>John</u>	<u>Mary</u>
Monthly Section 3 table amount revised to:	NA	NA
Monthly Section 3 Notional Amount revised to	NA	NA
Monthly Section 7 Expenses revised to	NA	NA

SCHEDULE B

CHEQUEMATE PRINTOUT FOR DIVORCEMATE SOFTWARE

## CHEQUEmate Spousal Guidelines Calculator - 2008 (Page 1)

### Spousal Support Advisory Guidelines (SSAG) - "With Child Support" Formula

Family Name(s): Brokenhearted v. Quitecontrary	Child Support Table: 01-May-06	Data Input Annual		Information For Tax Purposes	
Parenting Situation:	Party: Province of residence: First names:	Payor BC	Recipient BC	Payor BC	Recipient BC
		John	Mary	John	Mary
<b>\$ Total Income</b>					
Gross employment income including taxable benefits		150,000	25,000	150,000	25,000
Self-employment income ( <i>net</i> )		0	5,000	0	5,000
Actual amount of Canadian dividends (Standard Tax Rate)		0	0	0	0
Actual amount of Canadian dividends (Small Business)		20,000	0	25,000	0
Taxable capital gains		0	0	0	0
Spousal support <u>received</u> from the <i>other</i> spouse		< See page 2 & 3 >			
Other taxable income		10,000	0	10,000	0
Other non-taxable income		0	0	0	0
<b>Total Income (T1 Line 150 - includes UCCB if applicable)</b>				<b>\$185,000</b>	<b>\$30,000</b>
<b>\$ Deductions</b>					
Registered Retirement Savings Plan ( <i>RRSP</i> )		0	0	0	0
Registered Pension Plan Contribution ( <i>RPP</i> )		0	0	0	0
<b>Child care expenses</b> for child under age 7 years old		0	0	0	0
<b>Child care expenses</b> for child ages 7 to 16 years old		0	1,230	0	(1,230)
Union, professional or like dues		0	0	0	0
Carrying and interest expenses		0	0	0	0
Spousal support <u>paid</u> to the <i>other</i> spouse		< See page 2 & 3 >			
Other deductions not included above		0	247	0	(247)
<b>Taxable income (T1 Line 260)</b>				<b>\$185,000</b>	<b>\$28,523</b>
<b>Children (number of children)</b>					
Under 7 years old		0	0		
Age 7 to under 17 years old		0	1		
Age 17 years old		0	0		
Age 18 or older		0	1		
Infirm and 18 years old or older		0	0		
Eligible for Universal Child Care Benefit (UCCB) - Under 6		0	0		
<b>Tax Credits (Federal Amounts)</b>					
Dividend				3,333	0
Personal				9,600	9,600
CPP and EI contributions				2,851	1,745
Child Tax Credit				0	2,038
Canada Employment Credit				1,019	1,019
Spouse Credit		No	No	0	0
Eligible Dependant Credit		No	Yes	0	9,600
Disability Credit		No	No	0	0
Age 65 Credit		No	No	0	0
<b>\$ Tax Credits</b>					
Tuition and educational amount		0	3,000	0	3,000
Child's tuition fee & educational amount eligible for transfer		0	0	0	0
Medical expenses of Payor and/or Recipient		0	0	0	0
Amount of <u>above</u> expenses relating to child's health care		0	0	0	0
Amount of <u>above</u> expenses relating to child's premiums		0	0	0	0
Charitable donations expense of Payor and/or Recipient		0	0	0	0
Amount of above expense relating to child's education		0	0	0	0

**CHEQUEmate Spousal Guidelines Calculator - 2008 (Page 2)**  
**Spousal Support Advisory Guidelines (SSAG) - "With Child Support" Formula**

Childview Comparison 16-Jan-09 13:41

**Amount** **(Monthly)**

**Payor: John**

Recipient's Share of Total INDI	Guidelines Income	Child Support	Taxes and Deductions	Government Benefits and Credits	Spousal Support	INDI
<b>Lower 40.0%</b>	\$15,000	(\$2,501)	(\$3,837)	\$0	<b>(\$2,912)</b>	\$5,750
<b>Middle 43.0%</b>	\$15,000	(\$2,498)	(\$3,636)	\$0	<b>(\$3,373)</b>	\$5,493
<b>Upper 46.0%</b>	\$15,000	(\$2,493)	(\$3,427)	\$0	<b>(\$3,850)</b>	\$5,230
<b>Custom 20.9%</b>	\$15,000	(\$2,521)	(\$5,110)	\$0	<b>\$0</b>	\$7,369

**Recipient: Mary**

Recipient's Share of Total INDI	Guidelines Income	Child Support	Taxes and Deductions	Government Benefits and Credits	Spousal Support	INDI
<b>Lower 40.0%</b>	\$2,500	(\$538)	(\$1,107)	\$66	<b>\$2,912</b>	\$3,834
<b>Middle 43.0%</b>	\$2,500	(\$541)	(\$1,244)	\$57	<b>\$3,373</b>	\$4,145
<b>Upper 46.0%</b>	\$2,500	(\$546)	(\$1,397)	\$48	<b>\$3,850</b>	\$4,455
<b>Custom 20.9%</b>	\$2,500	(\$518)	(\$292)	\$252	<b>\$0</b>	\$1,942

Prior Support Obligations Exception:	Payor	Recipient		
Spousal support paid to prior spouse	\$0	\$0	Children residing with recipient:	2
Child support paid for prior children	\$0	\$0	Children residing with payor:	0
			Children with shared residence:	0

**Duration**

<p align="center"><b>Indefinite (duration not specified), subject to variation and possibly review, with a minimum duration of 9 years and a maximum duration of 18 years from date of separation.</b></p>	Years of marriage/cohabitation:	18
	Age of recipient at separation:	30
	Age of youngest child at separation:	16
	Years until youngest child finishes high school (age 18):	2
	Year youngest child attends school fulltime:	NA
	Cohabitation period of 20 years or more:	no
"Rule of 65" (recipient's age plus cohabitation period):		no

**Summary ("With Child Support" Formula)**

The formula results in a range for spousal support of \$2,912 to \$3,850 per month for an indefinite (unspecified) duration, subject to variation and possibly review, with a minimum duration of 9 years and a maximum duration of 18 years.

When determining spousal support pursuant to the SSAG, in addition to the formula, one must consider: entitlement; location within the ranges; restructuring; ceilings and floors; and exceptions.

**CHEQUEmate Spousal Guidelines Calculator - 2008 (Page 3)**  
**Spousal Support Advisory Guidelines (SSAG) - "With Child Support" Formula**

Childview Comparison 16-Jan-09 13:41

**Amount** **(Annual)**

**Payor: John**

Recipient's Share of Total INDI	Guidelines Income	Child Support	Taxes and Deductions	Government Benefits and Credits	Spousal Support	INDI
<b>Lower 40.0%</b>	\$180,000	(\$30,016)	(\$46,043)	\$0	<b>(\$34,944)</b>	\$68,997
<b>Middle 43.0%</b>	\$180,000	(\$29,977)	(\$43,626)	\$0	<b>(\$40,476)</b>	\$65,921
<b>Upper 46.0%</b>	\$180,000	(\$29,919)	(\$41,124)	\$0	<b>(\$46,200)</b>	\$62,757
<b>Custom 20.9%</b>	\$180,000	(\$30,256)	(\$61,314)	\$0	<b>\$0</b>	\$88,430

**Recipient: Mary**

Recipient's Share of Total INDI	Guidelines Income	Child Support	Taxes and Deductions	Government Benefits and Credits	Spousal Support	INDI
<b>Lower 40.0%</b>	\$30,000	(\$6,452)	(\$13,285)	\$795	<b>\$34,944</b>	\$46,002
<b>Middle 43.0%</b>	\$30,000	(\$6,491)	(\$14,928)	\$685	<b>\$40,476</b>	\$49,742
<b>Upper 46.0%</b>	\$30,000	(\$6,549)	(\$16,758)	\$570	<b>\$46,200</b>	\$53,463
<b>Custom 20.9%</b>	\$30,000	(\$6,212)	(\$3,502)	\$3,023	<b>\$0</b>	\$23,309

Prior Support Obligations Exception:	Payor	Recipient		
Spousal support paid to prior spouse	\$0	\$0	Children residing with recipient:	2
Child support paid for prior children	\$0	\$0	Children residing with payor:	0
			Children with shared residence:	0

**Duration**

<p align="center"><b>Indefinite (duration not specified), subject to variation and possibly review, with a minimum duration of 9 years and a maximum duration of 18 years from date of separation.</b></p>	Years of marriage/cohabitation:	18
	Age of recipient at separation:	30
	Age of youngest child at separation:	16
	Years until youngest child finishes high school (age 18):	2
	Year youngest child attends school fulltime:	NA
	Cohabitation period of 20 years or more:	no
	"Rule of 65" (recipient's age plus cohabitation period):	no

**Summary ("With Child Support" Formula)**

The formula results in a range for spousal support of **\$34,944 to \$46,200 per year** for an indefinite (unspecified) duration, subject to variation and possibly review, with a minimum duration of 9 years and a maximum duration of 18 years.

When determining spousal support pursuant to the SSAG, in addition to the formula, one must consider: entitlement; location within the ranges; restructuring; ceilings and floors; and exceptions.

40%	Child Support where Recipient has 40% of Combined INDI (Lower) <i>(Table and/or Notional and/or Special Expenses)</i>	Payor John	Recipient Mary																		
<b>Basic Child Support</b>																					
Basic Table Amount		(\$29,124)																			
Basic Notional Amount			(\$5,664)																		
Adjustment to Basic Amount																					
<b>A. Total Basic Child Support</b>		(\$29,124)	(\$5,664)																		
<b>Special Expenses</b>																					
1. Gross Special Expenses paid			(\$1,680)																		
2. Contributions and subsidies from third parties																					
CSG Apportionment of Special Expenses:																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Payor</th> <th style="width: 50%;">Recipient</th> </tr> </thead> <tbody> <tr> <td>"Out of Pocket" Special Expenses paid [1 + 2]</td> <td style="text-align: right;">(\$1,680)</td> </tr> <tr> <td>Income tax savings</td> <td style="text-align: right;">\$365</td> </tr> <tr> <td>Change in government benefits and credits</td> <td style="text-align: right;">\$24</td> </tr> <tr> <td>Net Special Expenses paid [a]</td> <td style="text-align: right;">(\$1,291)</td> </tr> <tr> <td>Combined net Special Expenses paid [b]</td> <td style="text-align: right;">(\$1,291)</td> </tr> <tr> <td>Guidelines Income for apportioning purposes</td> <td style="text-align: right;">\$145,056</td> </tr> <tr> <td>Apportioning percentage [c]</td> <td style="text-align: right;">69.1%</td> </tr> <tr> <td>CSG Apportionment of net Special Expenses [d = b x c]</td> <td style="text-align: right;">(\$892)</td> </tr> </tbody> </table>	Payor	Recipient	"Out of Pocket" Special Expenses paid [1 + 2]	(\$1,680)	Income tax savings	\$365	Change in government benefits and credits	\$24	Net Special Expenses paid [a]	(\$1,291)	Combined net Special Expenses paid [b]	(\$1,291)	Guidelines Income for apportioning purposes	\$145,056	Apportioning percentage [c]	69.1%	CSG Apportionment of net Special Expenses [d = b x c]	(\$892)		
Payor	Recipient																				
"Out of Pocket" Special Expenses paid [1 + 2]	(\$1,680)																				
Income tax savings	\$365																				
Change in government benefits and credits	\$24																				
Net Special Expenses paid [a]	(\$1,291)																				
Combined net Special Expenses paid [b]	(\$1,291)																				
Guidelines Income for apportioning purposes	\$145,056																				
Apportioning percentage [c]	69.1%																				
CSG Apportionment of net Special Expenses [d = b x c]	(\$892)																				
	"Out of Pocket" Special Expenses paid [1 + 2]		(\$1,680)																		
	Income tax savings		\$365																		
	Change in government benefits and credits		\$24																		
	Net Special Expenses paid [a]		(\$1,291)																		
	Combined net Special Expenses paid [b]		(\$1,291)																		
	Guidelines Income for apportioning purposes	\$145,056	\$64,944																		
	Apportioning percentage [c]	69.1%	30.9%																		
	CSG Apportionment of net Special Expenses [d = b x c]	(\$892)	(\$399)																		
	3. Adjustment to bring net Special Expenses paid in line with CSG Apportionment [d-a]	(\$892)	\$892																		
<b>B1. Total Special Expenses (calculated per CSG) [1 + 2 + 3]</b>		(\$892)	(\$788)																		
<b>B2. Total Special Expenses (actual contributions)</b>		\$0	\$0																		
<b>Total Child Support [A + (B1 or B2)]</b>		(\$30,016)	(\$6,452)																		

46%	Child Support where Recipient has 46% of Combined INDI (Upper) <i>(Table and/or Notional and/or Special Expenses)</i>	Payor John	Recipient Mary																		
<b>Basic Child Support</b>																					
Basic Table Amount		(\$29,124)																			
Basic Notional Amount			(\$5,664)																		
Adjustment to Basic Amount																					
<b>A. Total Basic Child Support</b>		(\$29,124)	(\$5,664)																		
<b>Special Expenses</b>																					
1. Gross Special Expenses paid			(\$1,680)																		
2. Contributions and subsidies from third parties																					
CSG Apportionment of Special Expenses:																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Payor</th> <th style="width: 50%;">Recipient</th> </tr> </thead> <tbody> <tr> <td>"Out of Pocket" Special Expenses paid [1 + 2]</td> <td style="text-align: right;">(\$1,680)</td> </tr> <tr> <td>Income tax savings</td> <td style="text-align: right;">\$408</td> </tr> <tr> <td>Change in government benefits and credits</td> <td style="text-align: right;">\$24</td> </tr> <tr> <td>Net Special Expenses paid [a]</td> <td style="text-align: right;">(\$1,248)</td> </tr> <tr> <td>Combined net Special Expenses paid [b]</td> <td style="text-align: right;">(\$1,248)</td> </tr> <tr> <td>Guidelines Income for apportioning purposes</td> <td style="text-align: right;">\$133,800</td> </tr> <tr> <td>Apportioning percentage [c]</td> <td style="text-align: right;">63.7%</td> </tr> <tr> <td>CSG Apportionment of net Special Expenses [d = b x c]</td> <td style="text-align: right;">(\$795)</td> </tr> </tbody> </table>	Payor	Recipient	"Out of Pocket" Special Expenses paid [1 + 2]	(\$1,680)	Income tax savings	\$408	Change in government benefits and credits	\$24	Net Special Expenses paid [a]	(\$1,248)	Combined net Special Expenses paid [b]	(\$1,248)	Guidelines Income for apportioning purposes	\$133,800	Apportioning percentage [c]	63.7%	CSG Apportionment of net Special Expenses [d = b x c]	(\$795)		
Payor	Recipient																				
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	Income tax savings		\$408																		
	Change in government benefits and credits		\$24																		
	Net Special Expenses paid [a]		(\$1,248)																		
	Combined net Special Expenses paid [b]		(\$1,248)																		
	Guidelines Income for apportioning purposes	\$133,800	\$76,200																		
	Apportioning percentage [c]	63.7%	36.3%																		
	CSG Apportionment of net Special Expenses [d = b x c]	(\$795)	(\$453)																		
	3. Adjustment to bring net Special Expenses paid in line with CSG Apportionment [d-a]	(\$795)	\$795																		
<b>B1. Total Special Expenses (calculated per CSG) [1 + 2 + 3]</b>		(\$795)	(\$885)																		
<b>B2. Total Special Expenses (actual contributions)</b>		\$0	\$0																		
<b>Total Child Support [A + (B1 or B2)]</b>		(\$29,919)	(\$6,549)																		

43%	<b>Child Support where Recipient has 43% of Combined INDI (Middle)</b> <i>(Table and/or Notional and/or Special Expenses)</i>	Payor John	Recipient Mary
<b>Basic Child Support</b>			
	Basic Table Amount	(\$29,124)	
	Basic Notional Amount		(\$5,664)
	Adjustment to Basic Amount		
<b>A. Total Basic Child Support</b>		(\$29,124)	(\$5,664)
<b>Special Expenses</b>			
	1. Gross Special Expenses paid		(\$1,680)
	2. Contributions and subsidies from third parties		
	CSG Apportionment of Special Expenses:		
		Payor	Recipient
	"Out of Pocket" Special Expenses paid [1 + 2]		(\$1,680)
	Income tax savings		\$371
	Change in government benefits and credits		\$25
	Net Special Expenses paid [a]		(\$1,284)
	Combined net Special Expenses paid [b]		(\$1,284)
	Guidelines Income for apportioning purposes	\$139,524	\$70,476
	Apportioning percentage [c]	66.4%	33.6%
	CSG Apportionment of net Special Expenses [d = b x c]	(\$853)	(\$431)
	3. Adjustment to bring net Special Expenses paid in line with CSG Apportionment [d-a]	(\$853)	\$853
<b>B1. Total Special Expenses (calculated per CSG) [1 + 2 + 3]</b>		(\$853)	(\$827)
<b>B2. Total Special Expenses (actual contributions)</b>		\$0	\$0
<b>Total Child Support [A + (B1 or B2)]</b>		(\$29,977)	(\$6,491)

20.9%	<b>Child Support where Recipient has 20.9% of Combined INDI (Custom)</b> <i>(Table and/or Notional and/or Special Expenses)</i>	Payor John	Recipient Mary
<b>Basic Child Support</b>			
	Basic Table Amount	(\$29,124)	
	Basic Notional Amount		(\$5,664)
	Adjustment to Basic Amount		
<b>A. Total Basic Child Support</b>		(\$29,124)	(\$5,664)
<b>Special Expenses</b>			
	1. Gross Special Expenses paid		(\$1,680)
	2. Contributions and subsidies from third parties		
	CSG Apportionment of Special Expenses:		
		Payor	Recipient
	"Out of Pocket" Special Expenses paid [1 + 2]		(\$1,680)
	Income tax savings		\$209
	Change in government benefits and credits		\$150
	Net Special Expenses paid [a]		(\$1,321)
	Combined net Special Expenses paid [b]		(\$1,321)
	Guidelines Income for apportioning purposes	\$180,000	\$30,000
	Apportioning percentage [c]	85.7%	14.3%
	CSG Apportionment of net Special Expenses [d = b x c]	(\$1,132)	(\$189)
	3. Adjustment to bring net Special Expenses paid in line with CSG Apportionment [d-a]	(\$1,132)	\$1,132
<b>B1. Total Special Expenses (calculated per CSG) [1 + 2 + 3]</b>		(\$1,132)	(\$548)
<b>B2. Total Special Expenses (actual contributions)</b>		\$0	\$0
<b>Total Child Support [A + (B1 or B2)]</b>		(\$30,256)	(\$6,212)

**CHEQUEmate Spousal Guidelines Calculator - 2008**  
**Guidelines Income Calculation Details**

Guidelines Income Calculation	Payor	Recipient
Sources of income set out under heading "total income" (CSG, s.16; T1 Line 150)	185,000	30,000
Schedule III Adjustments to Income ( <i>decreasing income</i> ):		
s.1 Applicable employment expenses		
s.2 Child support that is received and included in income		
s.3.1(a) Spousal support <u>received</u> from the <i>other</i> spouse and included in income		
s.3.1(b) UCCB included in total income (if applicable)		
Other Schedule III adjustments, social assistance ( <i>decreasing income</i> )	(\$5,000)	
Schedule III Adjustments ( <i>increasing income</i> )		
Adjustments under CSG, ss. 17,18,19:		
s.19 Appropriate imputed income		
s.17,18 Income pattern / shareholder, director, etc.		
<b>Total (or agreed) Guidelines Income</b>	<b>\$180,000</b>	<b>\$30,000</b>

Source Deductions Removed from INDI	Payor	Recipient
Life insurance		
Union and professional dues		
Extended health care, vision care, drug plan		
Other Source Deductions		
<b>Total Source Deductions</b>		

<u>Less:</u>	<b>Sch. III, s.1</b>	<b>Payor John</b>	<b>Recipient Mary</b>
s.1	Applicable <u>employment</u> expenses - s.8 of the <i>Income Tax Act</i>		
(b)	8(d) Teacher's Exchange Fund contribution ( <i>max \$250/year</i> )		
(c)	8(e) Railway employees for meals and lodging		
(d)	8(f) Sales expenses of commissioned salespersons		
(e)	8(g) Transport employee expenses (meals/lodging)		
(f)	8(h) Travel expenses away from office		
(f.1)	8(h.1) Motor vehicle travel expenses		
(g)	8(i) Performing duties including union, professional dues		
(h)	8(j) Motor vehicle / aircraft costs including applicable interest		
(i)	8(l.1) CPP contributions and EI premiums paid by the spouse on behalf of an individual employed by the spouse		
(j)	8(n) Salary reimbursement		
(k)	8(o) Forfeited amounts		
(l)	8(p) Musical instruments costs by an employed musician		
(m)	8(q) Artist's employment expenses		
<b>Totals \$</b>		0	0

<u>Less:</u>	<b>Sch. III - Decreases Income</b>		
s.4	Amount of social assistance not attributable to the spouse		
s.5	Difference between \$Cdn taxable dividends and actual dividends	5,000	
s.7	Actual amount of business investment losses		
s.8	Deductible carrying and interest expenses under <i>Income Tax Act</i>		
s.10	Self-employment income, net of reserves, included in income for tax purposes, which relates to a prior income tax period		
s.12	Partnership/sole proprietorship income required to be reinvested		
13(2)	Disposal of shares acquired through employee stock options with a CCPC or a publicly traded corporation: Value of shares at the time the options are exercised <i>Less:</i> Amount paid for the shares <i>Less:</i> Amount paid to acquire options to purchase the shares		
<b>Totals \$</b>		5,000	0

<u>Plus:</u>	<b>Sch. III - Increases Income</b>		
s.6	<u>Actual</u> capital gains in excess of <u>taxable</u> capital gains		
s.9	Salaries, benefits, wages, management fees or other payments paid to non-arm's length persons and deducted from self-employment income <i>Less:</i> Salaries, benefits, wages, management fees or other payments reasonable for the work done and necessary to earn self-employment income		
s.11	Allowable capital cost claimed in respect of real property		
13(1)	Employee stock options with a CCPC or a publicly traded corporation <u>exercised</u> : Value of shares at the time the options are exercised <i>Less:</i> Amount paid for the shares <i>Less:</i> Amount paid to acquire options to purchase the shares		
<b>Totals \$</b>		0	0

**Imputed Income, Pattern of Income and Shareholder, Director or Officer**

	Payor John	Recipient Mary
<p><b>s.19(1) Imputing Income</b></p> <p>(a) the spouse is intentionally under-employed or unemployed (other than where the under-employment or unemployment is required by the needs of a child of the marriage or any child under the age of majority or by the reasonable educational or health needs of the spouse)</p> <p>(b) exempt from paying income tax</p> <p>(c) the spouse lives in a country where the effective rates of income tax are significantly lower than those in Canada</p> <p>(d) it appears that income has been diverted which would affect the level of child support to be determined under the Guidelines</p> <p>(e) the spouse's property is not reasonably utilized to generate income</p> <p>(f) the spouse has failed to provide income information when under a legal obligation to do so</p> <p>(g) the spouse unreasonably deducts expenses from income</p> <p>(h) the spouse derives a significant portion of income from dividends, capital gains or other sources that are taxed at a lower rate than employment or business income or that are exempt from tax</p> <p>(i) the spouse is a beneficiary under a trust and is or will be in receipt of income or other benefits from the trust</p> <p>Other income, as may be applicable</p> <p style="text-align: right;">Totals \$</p>	0	0
<p><b>s.17(1) Pattern of Income</b></p> <p>If the court is of the opinion that the determination of a spouse's annual income under section 16 would not be the fairest determination of that income, the court may have regard to the spouse's income over the last three years and determine an amount that is fair and reasonable in light of any pattern of income, fluctuation in income or receipt of a non-recurring amount during those years</p>		
<p><b>s.17(2) Non-recurring Losses</b> where a spouse has incurred a non-recurring capital or business investment loss</p> <p style="text-align: right;">Totals \$</p>	0	0
<p><b>s.18(1) Shareholder, Director or Officer</b></p> <p>(a) all or part of the pre-tax income of the corporation, and of any corporation that is related to that corporation, for the most recent tax year; <u>or</u></p> <p>(b) an amount commensurate with the services that the spouse provides to the corporation, provided that the amount does not exceed the corporation's pre-tax income</p> <p style="text-align: right;">Totals \$</p>	0	0

SCHEDULE C

INCOME REPORT FROM CHILDVIEW SOFTWARE

## Schedule C - Summary of Data Input

By: Scott Booth

## Personal Information

## General Information

Payor John Brokenhearted BC 34 Respondent  
 Recipient Mary Quitecontrary BC 30 Applicant  
 Legislation Federal Divorce Act was selected

## Children Information

Name	Birth Date	Age	Resides with		Shared	Shared CTB Claimed By	Disabled	Sec 5
			Payor	Recipient				
Bobby Brokenhearted	23/01/1993	16	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
Anne Quitecontrary	20/04/1991	18	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>

Household Composition *(This info can also be input in "Info Other Persons")*

John's Household				Mary's Household			
Children of the relationship			0	Children of the relationship			2
# of Other Children				# of Other Children			
Age category	Benefits	No Benefits		Age category	Benefits	No Benefits	
No other children entered				No other children entered			
# of disabled children <18 included in benefits column		0		# of disabled children <18 included in benefits column		0	
Total # of other children			0	Total # of other children			0
Payor			1	Recipient			1
# of other adults			<u>0</u>	# of other adults			<u>0</u>
Household size			<u>1</u>	Household size			<u>3</u>

## Court Information

Date 13/01/2009 6:55:36 PM

Court File Number

FMEP Case Number

Court Location

## Information for BC Form

## Payor info filed by:

Name

Address

Province

Postal Code

Phone

City

Fax

## Recipient info filed by:

Name

## Schedule C - Summary of Data Input

Address		City
Province	Postal Code	Phone
		Fax

## Annual Income and Deductions

## Simplified Income / Deductions

Annual Income <i>(This info can also be input in "Long Form Income")</i>	Payor	Recipient
Employment - T4	\$150,000	\$25,000
Interest and other investment income	\$10,000	\$0
Self Employment Income	\$0	\$5,000
Is any of the self employment income from fishing?	No	No
<b>Non Guideline Annual Tax Deductions/Credits</b>		
Total CPP - employment	\$2,049	\$1,064
CPP - self employment amount	\$0	\$248
EI Exempt?	No	No
Total EI premiums	\$711	\$433

## Long Form Income

Guideline Income - Screen 1-2	Payor	Recipient
Employment income	\$150,000	\$25,000
Cash amount of other Cdn dividends	\$20,000	\$0
Interest and other investment income	\$10,000	\$0
Self-employment income	\$0	\$5,000
Is any of the self employment income from fishing?	No	No
<b>Total Income</b>	<b>\$180,000</b>	<b>\$30,000</b>
<b>Total Guideline Income</b>	<b>\$180,000</b>	<b>\$30,000</b>
<b>Cash Expenses not in Guidelines - Screen 10</b>		
Tuition fees-Payor/Recipient only	\$0	\$10,000
<b>Federal Non-Refundable Tax Credits - Screen 11</b>		
Basic Personal Amount	9600	9600
Canada Employment Tax Credit	\$1,019	\$1,019
Amount for Eligible Dependent(AED) amount	\$0	\$9,600
Federal Child Amount	\$0	\$2,038
Tuition/Education Deduction	\$0	\$3,000
<b>Education/Text book tax credit</b>		
Months of full time attendance	0	6
Months of part time attendance	0	0

## BC Financial Statement

Guideline Income	Payor	Recipient
Employment income	\$150,000	\$25,000
Taxable dividends from canadian corporations	\$25,000	\$0
Interest and other investment income	\$10,000	\$0
UCCB Overridden?	No	No

## Schedule C - Summary of Data Input

Net self employment income	\$0	\$5,000
<b>Total Income</b>	<b>\$185,000</b>	<b>\$30,000</b>
<b>Total Benefits</b>		
GST Credit(calculated)	\$0	\$738
<b>Total Benefits</b>	<b>\$0</b>	<b>\$738</b>
<b>Deductions from income</b>		
Dividends from taxable Canadian corporations		
<i>Taxable amount of dividends</i>	(\$25,000)	(\$0)
<i>Actual amount of dividends</i>	(\$20,000)	(\$0)
Excess portion of dividends	(\$5,000)	(\$0)
<b>Total Deductions</b>	<b>(\$50,000)</b>	<b>(\$0)</b>

## Applicable Tax Information

Spousal and AED tax credits	John	Mary
	Marital status - Married/Common Law	No
Net income of new spouse/common law	\$0	\$0
Amount for Eligible Dependent (AED) tax credit	No	Yes
Net income of dependent for whom the AED tax credit is being claimed	\$0	\$0
<b>Federal Child Amount</b>		
Number of children of the relationship for which credit is being claimed.	NA	1
Number of other children in household for which credit is being claimed.	NA	NA
<b>Northern Residents Deduction</b>		
Eligible for Northern Residents Deduction?	No	No
Zone A Rate (\$8.25/day) X Days	0	0
Zone A Additional Rate (\$8.25/day) X Days	0	0
Zone B Rate (\$4.125/day) X Days	0	0
Zone B Additional Rate (\$4.125/day) X Days	0	0
Total Residency Deduction	\$0	\$0
Travel Deduction	\$0	\$0
Total Deduction	<u>\$0</u>	<u>\$0</u>
<b>Working Income Tax Benefit</b>		
Canadian resident?	NA	NA
Spouse/Common law partner is an eligible spouse?	NA	NA
Is spouse/common law partner claiming the credit?	NA	NA
Is the eligible spouse disabled?	NA	NA
Are there eligible dependents being claimed?	NA	NA
In jail for 90 days or more?	NA	NA
In school for more than 13 weeks?	NA	NA
Eligible for Working Income Tax Benefit?	No	No

## Schedule C - Summary of Data Input

<b>Provincial Young Child Tax Credits</b>		
Eligible for YCTC?	No	
# of eligible children residing with	NA	
Total Young Child Tax Credit	NA	
Total Young Child Tax Credit		
Override YCTC?	No	No
YCTC Override amount	NA	NA
<b>Universal Child Care Benefit Details</b>		
Total # of children under age 6	0	0
# of children under age 6 with benefits	0	0
# of children under age 6 share for CTB, included above	0	0
Total UCCB	\$0	\$0
Consider for tax?	Yes	Yes
Include in cashflow?	Yes	Yes
Override UCCB?	No	No
UCCB Override amount		
UCCB Revisions per Child		

## Schedule C - Summary of Data Input

By: Scott Booth

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## Section 7 Expenses - Recipient - Mary

	Bobby	Anne	
<b>7(1)(a) Annual Child Care Expenses</b>			
Custodial Parent's Employment	\$0	\$1,230	
<i>Total Tax related amount</i>			\$0
<b>7(1)(d) Annual Primary or Secondary School Expense</b>			
Primary or Secondary School Expenses	\$0	\$450	
Portion of tuition that is medical expense	\$0	\$0	
<i>Tax related amount - medical expense</i>			\$0
Donation credit for religious studies	\$0	\$0	
<i>Tax related amount - donations credit</i>			\$0