


THE PAYMENT OF SUPPORT

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REVENU
QUÉBEC





**THE SUPPORT-PAYMENT
COLLECTION PROGRAM
IS JUST ONE OF THE WAYS
WE CONTRIBUTE TO THE
WELL-BEING OF THOUSANDS
OF CHILDREN AND FAMILIES.**

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INTRODUCTION

Under the *Act to facilitate the payment of support*, Revenu Québec is mandated to collect support from the person required to pay it (the debtor) and remit it to the person entitled to receive it (the creditor).

This document is for support debtors, creditors, and anyone interested in the support-payment collection program. It provides an overview of the program and its application.



THE SUPPORT-PAYMENT COLLECTION PROGRAM

Glossary

Advances

Amounts of support that Revenu Québec pays on the debtor's behalf so that the creditor is not penalized if there are administrative delays.

Arrears

Amounts of support that are due but that have not been paid by the debtor.

Creditor

A person entitled to receive support.

Debtor

A person required to pay support.

Notice of execution

A legal procedure to allow seizure of property.

Payment order

A support-payment collection method that allows the debtor to remit payments directly to Revenu Québec by cheque, money order or electronic payment.

Reciprocal enforcement

The enforcement of support judgments that are rendered in Québec, where the creditor or the debtor lives outside Québec, and that of judgments made outside Québec, where the debtor lives in Québec.

Security

A guarantee of payment. A security may be a sum of money or an undertaking made by a financial institution (in the form of a letter of guarantee or a suretyship) to pay a sum of money, on demand, to Revenu Québec.



Source deduction

A support-payment collection method by which a person, such as an employer, deducts the amount of the support payment from an amount he or she pays to the debtor.

Support

An amount paid periodically, pursuant to a judgment generally handed down in Québec, to cover the essential needs (such as food, clothing, heating, housing and education) of children, the former spouse, or both.

Main features of the program

Revenu Québec's support-payment collection program applies to all judgments that award support for the first time.

Indexation

Under the *Civil Code of Québec*, support payments are automatically indexed on January 1 of each year. Indexation applies to all support payments, unless the support judgment stipulates otherwise.

Even if you are exempted from the support-payment collection program, your support payments will be indexed. However, debtors who are exempt from the program are responsible for indexing the amounts. If this is not done, creditors can report the omission to Revenu Québec, which may cancel the exemption.

Change to a judgment

Do you have to make support payments? Are you unable to make your support payments because your situation has changed? We cannot change the terms of a judgment or the amount of support. You must therefore obtain a new court judgment to modify your support payments. If you would like to have the amount of support for a child under 18 adjusted without involving the courts, you can contact the Service administratif de rajustement des pensions alimentaires (SARPA). Note that the SARPA **cannot** modify support judgments. To find out the eligibility criteria, contact the SARPA.

If you pay or receive support further to a judgment handed down before December 1, 1995, and you have asked the court to change the terms of support, you are not automatically covered by the support-payment



collection program. The *Act to facilitate the payment of support* does not, in fact, provide that the collection program automatically cover maintenance orders prior to December 1, 1995, where payments were always made on time.

Judgment rendered before December 1, 1995

Was your judgment handed down before December 1, 1995? You may qualify for the support-payment collection program if either of the following situations applies to you:

- You are not receiving the support payments owed to you.
- You and your former spouse file a joint application.

In either case, contact the clerk of the court at the courthouse in the district in which the judgment was rendered or in which you live. You must complete form SJ-765A, *Application to the Court Clerk concerning Section 99, Paragraph (1) or (2), of the Act to Facilitate the Payment of Support*. This form is available at courthouses. The clerk of the court will forward us the information necessary to collect your support. There is no fee.



How support-payment files are handled

Support judgments are first entered in the register of support payments of the Ministère de la Justice. We then receive a copy of the judgments and take all the steps necessary to collect the support. The table below shows the steps involved in handling a support-payment file.

Steps	Actions
1. Receive the judgment	We make sure the copy of the judgment is complete, so that the terms of support are complied with.
2. Prepare the file	We check and update the information in the file.
3. Assign the file	We assign the file to a Revenu Québec employee who will contact the debtor and the creditor within a few days.
4. Determine the collection procedure	<p>If the debtor receives a salary or other income on a regular or periodic basis from which support payments can be deducted, we send a deduction notice to the person from whom the debtor receives the income. In this way, regular support payments and any arrears will be deducted directly from the debtor's pay.</p> <p>If the debtor does not receive income on a regular or periodic basis, we send the debtor a payment order. The order requires the debtor to make regular support payments and to pay any arrears.</p>
5. Collect the amounts	<p>In the case of a deduction notice, the person who pays the debtor his or her income remits the support amounts to us.</p> <p>In the case of a payment order, the debtor makes payments directly to us.</p>
6. Pay the support	We pay the support amounts to the creditor by cheque or direct deposit, on the 1st and the 16th of each month.



In some cases, the support-payment file is not handled in the usual way. This happens if:

- the debtor is insolvent;
- the debtor cannot be located;
- the debtor lives outside Québec;
- the debtor has not been paying support (in this case, we take the necessary steps to recover the amounts due); or
- the creditor is receiving, or has previously received, last-resort financial assistance (social assistance).

Exemption

The court may exempt a debtor from the obligation to remit support payments to us. In this case, the debtor pays support directly to the creditor.

An exemption can be granted only if the debtor and the creditor file a joint application with the court. The court must be satisfied that they have given their free and informed consent.

A debtor who has been exempted from remitting support payments to us must provide and maintain security. The security guarantees payment of support for one month. The debtor has 30 days, from the day on which the judgment is rendered, to provide the security. If the debtor does not provide the security, he or she loses the exemption, and the support payments will then be made through Revenu Québec.

If the debtor is released from the obligation to provide support (and no arrears or fees are owed), the security will be returned to him or her. The security can also be returned to the debtor, with the creditor's consent, provided the debtor makes a request and has been exempted from remitting support payments to us for at least two years.

A debtor may establish a trust to guarantee payment of support. In this case, the debtor may be exempted from the support-payment collection program, and the creditor does not have to give his or her consent.



How do you apply for the exemption?

You are starting divorce or separation proceedings, or formalities to determine the amount of child support.

Inform your legal adviser at the start of divorce or separation proceedings that you wish to be exempted from the support-payment collection program. Your legal adviser will file a motion with the court. If you have no legal adviser, indicate clearly, in the documents that are being drawn up for the proceedings, that you agree to an exemption.

In the case of de facto spouses, the application must be made in the course of the formalities for the determination of child support. If your application is accepted, the exemption will be taken into account in the judgment.

Your support payments have already been determined under a judgment.

Has the support judgment already been rendered? You can file a joint application for exemption with the special clerk of the Superior Court. To file such an application, go to the office of the Superior Court, at the courthouse of the district in which your judgment was rendered or the district in which you or your former spouse lives. You will have to pay a fee, either in cash or with a credit or debit card. You can also pay the amount by certified cheque made payable to the Minister of Finance of Québec. If you and your former spouse are both entitled to legal aid, you will not be charged a fee provided you present your certificates of eligibility.

If your file is complete, your application may be approved by the special clerk upon examination of the file. Once the new judgment is rendered, a copy will be mailed to you.

You can apply for an exemption even if we have begun to collect your support payments.

For more information, see *Support Payments: Application for Exemption* (IN-900-V) on our website at revenuquebec.ca.

For a model application for exemption, consult the Ministère de la Justice website at justice.gouv.qc.ca or visit a court office.



INFORMATION FOR THE PERSON RECEIVING SUPPORT

Payments

We remit support payments on the 1st and the 16th of each month.¹ The payments can be made by cheque or deposited directly into an account you hold at a financial institution.

Direct deposit is a safe, simple and practical way to receive support payments. If you are interested, complete form PPZ-109-V, *Request for Direct Deposit of Support Payments*, which is available at revenuquebec.ca.

Advances

To ensure that you receive regular payments, we may advance an amount of support to you. Advances are paid for no more than three months and the maximum amount that can be advanced is \$1,500. Advances are made so that you will not be penalized if there are administrative delays. We will pay you an advance only if we are sure that the amount can be recovered from the debtor.

Contact the person in charge of your support-payment file at Revenu Québec if your support payments or arrears are reduced or cancelled. If amounts were advanced to you, you may have to reimburse them.

However, we do not advance amounts in the following situations:

- The debtor cannot be located or has no income.
- The debtor is collecting Employment Insurance benefits.
- The debtor is collecting wage loss replacement benefits or other income replacement indemnities from the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) or the Société de l'assurance automobile du Québec (SAAQ).

1. Provided we have received the support from the debtor and you are not exempted from the support-payment collection program.



- The debtor has received a demand for payment from us because support has not been paid.
- We have used the security provided by the debtor.
- You and/or the debtor do not live in Québec.
- You owe us an amount under the *Act to facilitate the payment of support*.
- Your support is paid to the Ministère du Travail, de l'Emploi et de la Solidarité sociale (MTESS) because you are receiving last-resort financial assistance (social assistance).
- You informed us that you do not want support payment advances.

For more information, see *Support Payments: Advances* (IN-909-V), which is available at revenuquebec.ca.

Support is not paid

What happens if the debtor does not pay the support to which you are entitled? There are several possibilities.

Revenu Québec collects your support payments.

You do not have to take any action. We will know that the support has not been paid, and will take the measures necessary to collect the amount.

An exemption has been granted.

In this case, the debtor must make support payments to you directly. If the debtor is not making the payments, complete form PPA-104-V, *Application for Cessation of Exemption*, which is available from the person in charge of your file or at revenuquebec.ca. If the security provided by the debtor has not been returned to him or her, it will be used to pay your support for the first month while we recover the support owed.



Last-resort financial assistance

What happens if you receive last-resort financial assistance (social assistance) from the MTESS?

The debtor is paying support.

You must inform the MTESS that you are receiving support. The amount of assistance you receive will be adjusted according to the amount of support paid to you.

The debtor is not paying support.

If the debtor is not paying you support regularly (or stops making support payments), you must notify the MTESS. The MTESS will take this fact into account when determining the amount of last-resort financial assistance to which you are entitled.

The MTESS can also act on your behalf to collect support payments. In legal terms, this is known as “subrogation.” As soon as we have collected the support, we will remit it to the MTESS and will continue to do so for as long as you receive last-resort financial assistance.

This practice has no financial consequences for you, because the support to which you are entitled is paid by the MTESS in the form of last-resort financial assistance, up to the maximum amount payable to you.

For more information, see *Support Payments: Social Assistance Payments* (IN-905-V) at revenuequebec.ca.

Collection of support when the debtor no longer lives in Québec

Support is paid regularly.

Have you and the debtor agreed to have us continue to make support payments to you? If so, we will note the debtor’s change of address and will continue to collect the support payments. However, the debtor may choose to make the payments to you directly.



Support is not paid regularly.

The reciprocal enforcement of support judgments may be done under the *Act respecting the reciprocal enforcement of maintenance orders*. Principally, this proceeding allows judgments rendered in Québec to be enforced in certain jurisdictions designated by the Québec government (as if the judgments had been handed down by the competent court of the jurisdiction concerned). The jurisdictions currently designated by the Québec government are the provinces and territories of Canada, and these ten U.S. states: California, Florida, Maine, Massachusetts, New Hampshire, New Jersey, New York, Oregon, Pennsylvania and Vermont. The Ministère de la Justice acts as a liaison between Revenu Québec and the body responsible for carrying out the proceeding in the jurisdiction concerned.

For more information, see *Support Payments: When the Debtor or Creditor Resides Outside Québec* (IN-904-V) at revenuquebec.ca.

Frequently asked questions

Did you make a request after April 30, 1997, for a revision of child-support payments? If so, your payment amounts are subject to determination rules and may also be subject to tax-neutral rules. For more information, see “Determination and tax treatment of support” on page 26.

The debtor receives Employment Insurance for six months of the year. How does the support-payment collection program apply in this case?

We collect the support to which you are entitled. During the period in which the debtor is employed, the employer will withhold the amount of support from the salaries or wages paid if they are paid on a regular basis. During the period in which the debtor is receiving Employment Insurance benefits, the debtor pays the support to us directly after having received a payment order. In this case, no security has to be provided. However, proof that the debtor is receiving Employment Insurance benefits must be provided. If the debtor does not comply with the payment order, support payments can be withheld from Employment Insurance cheques. No advance is possible in the case of a debtor who is collecting Employment Insurance benefits.



Can the person in charge of my file keep me informed of what Revenu Québec is doing to recover support payments?

You will be informed of what measures we are taking to recover the support owed to you. However, we cannot give you information about the debtor (for example, a residential address or employer's name and address) because such information is confidential. The person in charge of your file can tell you if a bank account has been seized and the amount seized, but cannot tell you how much money was in the account or give you the address of the financial institution.

The debtor is now receiving last-resort financial assistance (social assistance) and is no longer paying support. Can Revenu Québec do anything?

We will note the default of payment and take steps to recover the support payments owed to you.

Please note that last-resort financial assistance benefits are exempt from seizure. If you have any information that could affect your support payments, contact the person in charge of your file.

Can anyone else obtain information about my file?

Yes. The Public Protector can access your file without authorization within the Protector's mandate of protecting your rights. To have your file information communicated to another person, complete form MR-69-V, *Authorization to Communicate Information or Power of Attorney* at revenuquebec.ca.



INFORMATION FOR THE PERSON PAYING SUPPORT

Source deductions and payment orders

Under the support-payment collection program, support may be collected in two ways: by deducting amounts at source or by issuing a payment order. If necessary, these methods can be used simultaneously.

Source deductions

Do you receive an amount on a regular or periodic basis? We will collect the support through source deductions. This method has no effect on your credit rating. Amounts may be deducted at source from:

- salary, wages or other remuneration, including vacation pay;
- advances on remuneration, professional fees or profits;
- amounts paid under a profit-sharing plan;
- retiring allowances and severance pay;
- disability benefits or annuities;
- other amounts.

We determine the amount of the source deduction based on the support you are required to pay. If applicable, arrears or other fees or charges owing are also taken into account. Note that the source deduction cannot exceed the seizable portion of your gross income, calculated as set out in the *Code of Civil Procedure*.²

To calculate the seizable portion of your gross income, we do the following:

- determine all of your income;
- deduct from your income the exemptions for your basic needs and those of your dependants (for example, your spouse, your children, or a parent); and
- multiply the result by 50%, which is the seizure rate that applies to a support debt.

2. The exemption amounts to which a debtor of support is entitled for his or her basic needs and those of any dependants are updated on April 1 every year. To find out the new exemption amounts in effect each year, refer to the Ministère de la Justice website at justice.gouv.qc.ca.

Once your employer (or the person from whom you receive income on a periodic basis) receives a deduction notice from us, he or she must withhold the amounts we have specified from your salary or wages. The person who receives the deduction notice must send us the amount on the dates specified on the notice and according to the established rules. If the person neglects or refuses to deduct an amount at source, he or she becomes liable, along with you, for the amount we determined.

For more information, see *Support Payments: Source Deductions* (IN-902-V) at revenuquebec.ca.

Payment orders

We may send you a payment order specifying the amount of support payable and the payment schedule, if you are in one of the following situations:

- You earn no amount from which support payments can be deducted at source (for example, if you are self-employed).
- The amount deducted at source is too low to cover the amount of support payable (the difference will be claimed by means of a payment order).
- Your support payments should normally be deducted from your salary, but you request to pay support by payment orders so that you can make the payments directly to us. In this case, you must pay the full amount of security after receiving the payment order. We will not accept such a request if there are any arrears.

In these situations, you must remit your support payments directly to us by cheque, money order or online payment. You must also provide security (for more information, see “Security” on page 20). If you receive Employment Insurance benefits or employment assistance payments from Emploi-Québec, you will be exempted from providing security on presentation of the required proof.

We may also send you a payment order if your source deductions do not ensure regular payment of the support (for example, if several cheques from your employer were not honoured by the financial institution).



Paying by cheque or money order

To make a payment by cheque or money order, complete the remittance slip that we sent you and mail the slip along with your payment in the return envelope.

What should you do if you make a support payment before receiving the remittance slip? Simply write your file number on the front of your cheque or money order.

Send your cheque or money order (made payable to the Fonds des pensions alimentaires) to one of the following addresses:

Fonds des pensions alimentaires

Revenu Québec

C. P. 25400, succursale Terminus

Québec (Québec) G1A 0A8

Fonds des pensions alimentaires

Revenu Québec

C. P. 8000, succursale Place-Desjardins

Montréal (Québec) H5B 0A7

Do you have documents other than cheques and money orders to submit? Send them to the person in charge of your file at one of the addresses given at the end of this publication. Choose the address where your support-payment file is normally processed.

Online payments

You can make online payments at the following financial institutions:

- Bank of Montreal
- CIBC
- Desjardins Group
- Laurentian Bank
- National Bank of Canada
- Royal Bank of Canada
- Scotiabank
- Telpay
- TD Canada Trust

Ask your financial institution whether you can make support payments online.

You can also make support payments using our secure My Account services at revenuquebec.ca.



Security

Most people who pay support following a payment order must provide security. The security must be sufficient to guarantee payment of support for one month. It must be maintained throughout the time you are paying support as the result of a payment order. You can provide the security in one of the following forms:

- a sum of money;
- an undertaking issued by a financial institution whose head office is in Québec or that has an establishment in Québec;
- a bond, note or similar security issued or guaranteed by the Government of Canada, by another government in Canada or by a legal person established in the public interest.

A security provided in the form of a sum of money bears interest at the legal rate.

If you are unable to provide the security in a single payment, we may allow you to pay it in instalments. In this case, recovery measures would be adapted to your situation. If you applied to pay support by payment order rather than through source deductions, you cannot pay security by instalments.

What if you are no longer required to pay support? If you have no fees or arrears owing, we will return the unused amount of security to you, with any accrued interest.

What if you do not make your support payments?

What will happen if you do not pay the support provided for in your judgment? We will take the steps necessary to recover the amount, once we are aware that support has not been paid.³

We will first send you a demand for payment asking you to pay the support owing within 10 days of receiving the demand. If you have already made full or partial payment of the amount owing, contact the person in charge of your file immediately so that the necessary corrections can be made to it. If you are unable to pay by the prescribed deadline, we may be able to reach a payment agreement setting out the terms under which the debt is to be paid.

3. We may note the payment default ourselves or receive a complaint from the creditor or information from a third party.



If you do not pay the amount owing and do not reach an agreement with us, we may use certain remedies (recourses) under the *Act to facilitate the payment of support*. For example, we may apply any amount owed to you by a public body (such as your income tax refund) to the payment of your debt. We may also seize your property or the account you hold at a financial institution.

For more information, see *Support Payments: Demand for Payment (IN-908-V)* at revenuquebec.ca.

Frequently asked questions

What happens if the former spouses agree to have the support payments end or to change the amount of support? Does the judgment still apply?

Other than the court and the SARPA, no person or organization can change the amount of support.

What happens between the time the judgment awarding support is rendered and the time we begin collecting support?

As soon as a judgment is rendered, the clerk of the court enters it in the register of support payments. The clerk then sends us a copy of the judgment, together with all the information necessary to administer your file.

Until we begin collecting the support and take charge of your file, you can pay support directly to the creditor. You must keep your proofs of payment (signed receipts, cashed cheques, proof of fund transfers), and provide them, on request, to the person in charge of your file.

Once we take charge of your file, we will inform you of how you must make your support payments. Where applicable, we will send a deduction notice to your employer (or to the person who pays you amounts on a periodic basis).

You must stop paying support directly to the creditor as of the date indicated by the person in charge of your file.

What happens if I go bankrupt?

You are still required to make your support payments and pay any arrears, if applicable. Bankruptcy does not release you from this obligation.



RECOURSE

You have several options if you disagree with a decision we made with regard to the collection of your support payments.

Regardless of your choice of recourse, we will continue to collect and remit the support payments. We may also take measures to recover the amount in dispute, unless a judge orders otherwise (a judge may do so only in exceptional cases). Furthermore, the judge must be satisfied that you will continue to make support payments until a decision is rendered.

Your first step should be to contact the person in charge of your file. Explain your problem clearly to this person. If you are not satisfied with the response, ask to speak with the person's superior.

If you believe that your case has not received the attention it deserves, you can file a complaint with the Bureau de la protection des droits de la clientèle (BPDC) using the address or numbers below:

Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5

Telephone: 418 652-6159 or 1 800 827-6159 (toll-free)

Fax: 418 577-5053 or 1 866 680-1860 (toll-free)

You can also contact us by secure email.

For more information, see *Recourse for Your Tax-Related Problems* (IN-106-V) at revenuquebec.ca.

The service provided by the BPDC does not replace your other options. If you are filing a notice of contestation or an appeal, you must do so within the prescribed time limits. The time limits will not be suspended or extended, even if you have submitted your problem to the BPDC.



Other types of recourse

The following sections describe the recourses available in various situations.

Revenu Québec notifies you that the support will now be subject to the *Act to facilitate the payment of support*.

You are the debtor. You are not currently required to remit your support payments to us because the support was already payable at the time the *Act to facilitate the payment of support* came into force (December 1, 1995). The creditor informs us that you are not paying support. We will send you a notice informing you that we will be taking charge of collecting your support payments. You may contest this decision by filing an application with the Superior Court within 20 days after the date on which you receive the notice.

We notify you that your exemption has been terminated.

You are the debtor. You have been exempted from the obligation to remit your support payments to us. You do not provide the required security or do not make your support payments by the required date. We will send you a notice informing you that we have ended your exemption. You will also be informed of the collection method that will apply to your case. You may contest this decision by filing an application with the Superior Court within 20 days after the date on which you receive the notice.

Revenu Québec changes the method of collecting support.

You are the debtor. You have asked us to use payment orders, rather than source deductions, to collect your support payments. We complied with your request. However, you will not pay support by the date specified in the payment order. We will send you a notice informing you that support will now be collected through source deductions. You will then have 20 days from the date on which you receive the notice to contest this decision. To do so, you must file a *Notice of Contestation: Act to facilitate the payment of support* (form PPA-120-V) explaining why you do not agree with the decision and giving all the relevant facts. Be sure to enclose copies of the supporting documents (do not send the originals). Send the form to the address on the next page by registered mail. You can get it at revenuquebec.ca.



Send the form to:

Revenu Québec
3800, rue de Marly
C. P. 25025, succursale Terminus
Québec (Québec) G1A 0B8

Revenu Québec sends you a demand for payment.

You are the creditor or the debtor, and you owe Revenu Québec money under the *Act to facilitate the payment of support*. In this case, we will send you a demand for payment.

Upon receiving the demand for payment, you have 20 days to file form PPA-120-V, *Notice of Contestation: Act to facilitate the payment of support*. Explain why you think the demand for payment is not justified and give all the relevant facts. Send your form to the address given above.

Appeal to the Superior Court

We have 30 days following the date on which we receive your notice of contestation to review the facts and notify you of our decision. If you are still dissatisfied with the decision, you then have 30 days to file an appeal with the Superior Court.

You should consult a legal adviser for more information on how to file an appeal with the Superior Court.



FEES

Under the *Act to facilitate the payment of support*, the government may, in certain cases, charge fees for collecting arrears owed by the debtor or amounts owed by another person.

Fees are charged in the following instances:⁴

- You receive a demand for payment pursuant to the Act and you have not paid the amount due within 10 days after its receipt.
- A notice of execution (an order under which property is seized) is issued against you for the first time following a demand for payment.
- A negotiable instrument (such as a cheque) that you remitted to us is subsequently refused for insufficient funds by the financial institution.

A fee may be charged each time a person has not paid an amount due. Interest is charged at the legal rate on the fees, which are subject to change. These fees are payable even if the support payments are cancelled.

4. The fees are listed on our website.



DETERMINATION AND TAX TREATMENT OF SUPPORT

Determination of child support

Since May 1, 1997, a method incorporating precise and objective rules has been used to determine child support. These rules take into account the needs of the child, the income earned by both parents and the custody arrangements.

The method was designed to standardize the calculation of support. It includes a table to determine each parent's basic contribution.

Note that this method does not apply to child support awarded before May 1, 1997, unless it is revised after that date. Any judgment handed down on or after May 1, 1997, that awards both child support and spousal support must distinguish the amount payable for the benefit of the children from the amount payable for the benefit of the former spouse.

For more information, refer to the guide *The Québec model for the determination of child support payments: Questions and answers to help you understand the rules and guide you through the process*, which is available at justice.gouv.qc.ca or from the Ministère de la Justice at the address and telephone numbers below:

Ministère de la Justice du Québec

Édifrice Louis-Philippe-Pigeon

1200, route de l'Église

Québec (Québec) G1V 4M1

Tel.: 418 643-5140 or 1 866 536-5140 (toll-free)

Fax: 418 646-4449

The guide is also available at courthouses.



Tax treatment of child support

Child support awarded for the first time, pursuant to a judgment rendered or a written agreement entered into after April 30, 1997, is tax-neutral. This means that the debtor is not required to deduct the support from his or her income, and the creditor does not have to add it to his or her income. As a rule, only child support payable after April 30, 1997, is treated in this way for income tax purposes.

Support payable for the benefit of a spouse or former spouse continues to be deductible for the debtor and taxable for the creditor, even if the support is awarded after April 30, 1997. However, if the judgment or agreement does not distinguish between child support and spousal support, the entire amount of support is considered child support and is therefore tax-neutral.

Child support is also tax-neutral in the following situations:

Situation 1

You and your former spouse make a joint election with the Canada Revenue Agency by filing form T1157, *Election for Child Support Payments*. On the form, enter the date (after April 30, 1997) as of which you want the child-support payments to be tax-neutral. A copy of the form must be sent to Revenu Québec. Note that this election does not change the amount of support.

Situation 2

Child support is awarded under a judgment rendered or a written agreement entered into before May 1, 1997, but a new judgment or written agreement dated after April 30, 1997, reduces or increases the amount of child support. As of the date on which the first revised child-support payment is made, the support is tax-neutral.

Situation 3

A judgment rendered or a written agreement entered into before May 1, 1997, specifies a date after April 30, 1997, as of which the child support will be tax-neutral.



Once child support becomes tax-neutral, it remains so.

For more information on the tax treatment of child support, refer to *The Tax Effects of Separation and Divorce* (IN-128-V), which is available at revenuquebec.ca.



PUBLICATIONS AND FORMS CONCERNING SUPPORT PAYMENTS

Publications

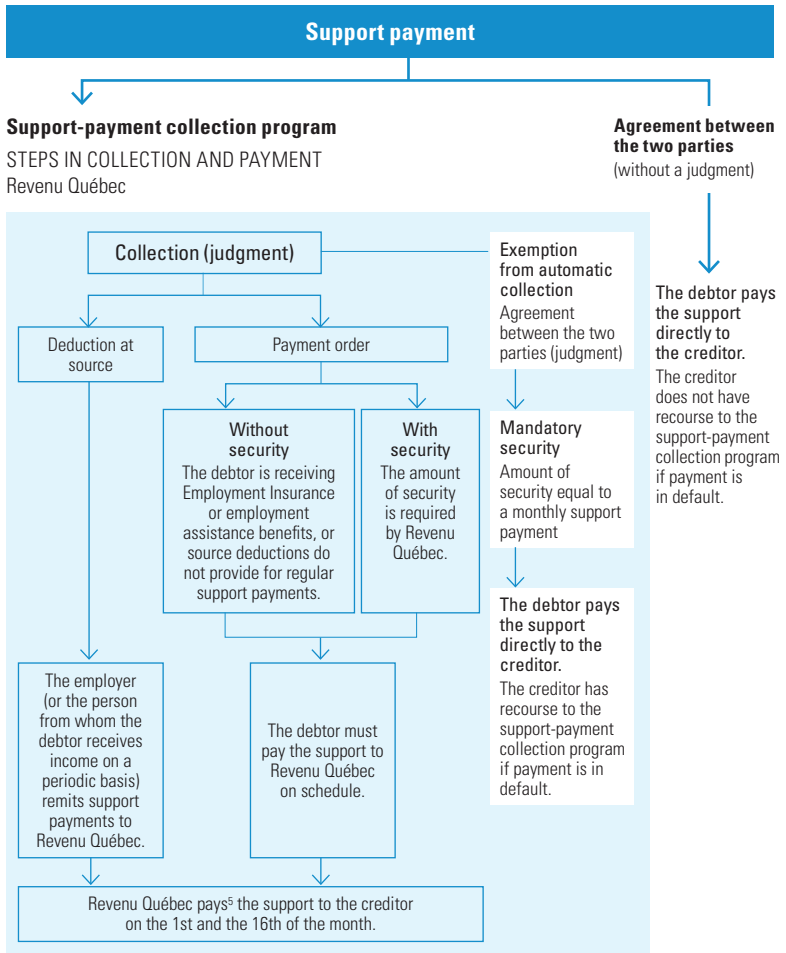
- IN-128-V *The Tax Effects of Separation and Divorce*
- IN-900-V *Support Payments: Application for Exemption*
- IN-902-V *Support Payments: Source Deductions*
- IN-903.C-V *Support Payments: Interpreting the Transaction Details of Your Statement of Account (Creditor)*
- IN-903.D-V *Support Payments: Interpreting the Transaction Details of Your Statement of Account (Debtor)*
- IN-904-V *Support Payments: When the Debtor or Creditor Resides Outside Québec*
- IN-905-V *Support Payments: Social Assistance Payments*
- IN-906-V *Support Payments Bulletin*
- IN-907-V *Moving? Give us your new address as soon as possible.*
- IN-908-V *Support Payments: Demand for Payment*
- IN-909-V *Support Payments: Advances*

Forms

- MR-69-V *Authorization to Communicate Information or Power of Attorney*
- PPA-70-V *Consent to Have Security Returned to the Debtor: Exemption*
- PPA-104-V *Application for Cessation of Exemption*
- PPA-120-V *Notice of Contestation: Act to facilitate the payment of support*
- PPZ-109-V *Request for Direct Deposit of Support Payments*
- TP-766.2-V *Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support*



PROCEDURE FOR COLLECTING AND PAYING SUPPORT



- If payment has been received from the debtor and the parties are not exempt from the collection program.



CONTACT US

SUPPORT-PAYMENT COLLECTION PROGRAM

Online

revenuquebec.ca



By telephone

Monday through Friday: 8:30 a.m. to 4:30 p.m.

Quebec City
418 652-4413

Elsewhere
1 800 488-2323 (toll-free)

Persons with a hearing impairment

Montréal
514 873-4455

Elsewhere
1 800 361-3795 (toll-free)

By mail

Quebec City Office

Revenu Québec
3800, rue de Marly
secteur QU0501
Québec (Québec) G1X 4A5

Laval Office

Revenu Québec
4, Place-Laval
bureau 150, secteur LL1002
Laval (Québec) H7N 5Y3

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FOR MORE INFORMATION ON LAST-RESORT FINANCIAL ASSISTANCE

Online

mtess.gouv.qc.ca

By telephone

Québec City: 418 643-4721
Elsewhere: 1 888 643-4721 (toll free)

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Cette publication est également disponible en français et s'intitule *Le versement des pensions alimentaires* (IN-901).

A video of this publication, translated into Québec sign language, is available on the website of the Fondation des Sourds du Québec inc., at fondationdessourds.net.