

**F. Determination of income for the purposes of calculating child support and when and how an income can be used which differs from the income reported to Revenue Canada**

The Child Support Guidelines simplify the determination of child support in situations where the parenting is primarily by one parent, and income is from one source. When income is derived from multiple sources, such as self-employment income, dividends, family trust income, etc. and/or the parenting is equal, it is more difficult to calculate child support.

The Guidelines state that the starting point for establishing income is line 150 of the payor's tax return (the Total Income line). But they also state that "the reasonableness of a deduction to self-employment income is not solely determined by the Income Tax Act." In other words, the amount of income reported on an income tax return is not necessarily the amount of income which should be used to calculate child support. There are a number of other sections in the Child Support Guidelines which permit significant adjustments to self-employment income and other sources of income. There are too many cases dealing with this issue to list. Please contact one of our lawyers to discuss how to determine Guideline income for more information.