

# WITH CHILD SUPPORT FORMULA ADVISORY GUIDELINES – SPOUSAL SUPPORT

Information pertaining to both parties			
	Name	Status	Age at separation
Payor	_____	_____	_____
Beneficiary	_____	_____	_____
Years of marriage	..... years		
Number of common children	_____	Type of custody	_____

Information pertaining to child support (Schedule I)		
	Payor	Beneficiary
	( _____ )	( _____ )
Disposable income (line 305) .....	_____	_____
Distribution factor (line 307) .....	_____ %	_____ %
Basic parental contribution (line 401) .....	_____	
Basic parental contribution of each parent (line 402) .....	_____	_____

Annual spousal support		
Calculation of family net disposable income		
	Payor	Beneficiary
	( _____ )	( _____ )
Net after-tax income (SIMULTANEOUS 2 or 4 screen) .....	_____	_____
Child support (Schedule I, line 603 or 701) .....	-	+
Child-related expenses (Schedule I, page 2)		
Basic cost of custody .....	-	-
Net child care expenses .....	-	-
Net post-secondary education expenses .....	-	-
Net special expenses .....	-	-
Tax benefits for the family .....	-	-
Individual net disposable income (INDI) .....	=	=
Family net disposable income (FNDI) .....	_____	
Applicable range		
Low end .....		FNDI x 40% = _____
High end .....		FNDI x 46% = _____
Spousal support before tax		
	Low end	High end
	Payor	Beneficiary
	( _____ )	( _____ )
Income to reach .....	_____	_____
INDI .....	_____	_____
Net after-tax annual support .....	_____	_____

**WITH CHILD SUPPORT FORMULA  
ADVISORY GUIDELINES – SPOUSAL SUPPORT**

**Tax impacts (monthly basis)**

	Payor	Beneficiary
<b>Low end support amount</b>	( _____ )	( _____ )
Net after-tax monthly amount .....	_____	_____
Additional tax .....	-	+
Gross amount paid (payor) and received (beneficiary) .....	_____	= _____
Tax saved .....	-	_____
Net after-tax monthly cost .....	= _____	_____
<b>High end support amount</b>	( _____ )	( _____ )
Net after-tax monthly amount .....	_____	_____
Additional tax .....	-	+
Gross amount paid (payor) and received (beneficiary) .....	_____	= _____
Tax saved .....	-	_____
Net after-tax monthly cost .....	= _____	_____

**Annual cash flow**

	Payor	Beneficiary
	( _____ )	( _____ )
Net cash flow before spousal support (INDI) .....	_____	_____
<b>Low end support amount</b>		
Net after-tax spousal support .....	-	+
Tax benefits for the family .....	+	+
(CCB, child assistance, GST credit)	_____	_____
Final net cash flow .....	= _____	= _____
<b>High end support amount</b>		
Net after-tax spousal support .....	-	+
Tax benefits for the family .....	+	+
(CCTB/CCB, child assistance, GST credit)	_____	_____
Final net cash flow .....	= _____	= _____