

# WITHOUT CHILD SUPPORT FORMULA ADVISORY GUIDELINES – SPOUSAL SUPPORT

<b>Information pertaining to both parties</b>		
	<b>Name</b>	<b>Age at separation</b>
Payor	_____	_____
Recipient	_____	_____
Years of marriage	_____	_____ years

<b>Annual spousal support</b>		
<b>Income difference</b>	<b>Payor</b>	<b>Beneficiary</b>
Gross income (including grossed-up non taxable income if checkmark)	_____ <input type="checkbox"/>	_____ <input type="checkbox"/>
Income difference	_____	
<b>Amount of spousal support before tax</b>	<b>Low end</b>	<b>High end</b>
Years of marriage	_____ years	_____ years
Durational factor	x 1.5	x 2.0
Applicable percentage (not exceeding 37.5% and 50% respectively)	= _____ %	= _____ %
Income difference	x _____	x _____
Annual support (based on the regular range)	= _____	= _____
Share of the final net cash flow received by the beneficiary	_____ %	_____ %
Check this box to calculate the reduced pension (may slow down data entry)	<input type="checkbox"/>	
Reduced pension if applicable (50% limit)	_____	_____
<b>Duration of spousal support</b>		
<b>Indefinite support</b>		
20-year rule	_____	Years of marriage _____ years
Rule of 65	_____	Age of the recipient _____ years + Years of marriage _____ years = _____
<b>Limited duration</b>		
	<b>Minimum</b>	<b>Maximum</b>
Years of marriage	_____ years	_____ years
Applicable factor	x 0.5	x 1.0
Duration of support	= _____ years	= _____ years

<b>Tax impacts (monthly basis)</b>		
<b>Low end support amount (before the 50% limit)</b>		
	<b>Payor</b>	<b>Beneficiary</b>
Monthly amount before tax	_____	_____
Tax saved (payor) or additional tax (beneficiary)	- _____	- _____
Net after-tax monthly cost (payor)	= _____	
Net after-tax monthly value (beneficiary)		= _____
<b>High end support amount (before the 50% limit)</b>		
	<b>Payor</b>	<b>Beneficiary</b>
Monthly amount before tax	_____	_____
Tax saved (payor) or additional tax (beneficiary)	- _____	- _____
Net after-tax monthly cost (payor)	= _____	
Net after-tax monthly value (beneficiary)		= _____
<b>Reduced pension if applicable (50% limit)</b>		
	<b>Payor</b>	<b>Beneficiary</b>
Monthly amount before tax	_____	_____
Tax saved (payor) or additional tax (beneficiary)	- _____	- _____
Net after-tax monthly cost (payor)	= _____	
Net after-tax monthly value (beneficiary)		= _____

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<b>Annual cash flow</b>	<b>Payor</b>	<b>Beneficiary</b>
Gross income minus deductions .....	_____	_____
Tax burden .....	- _____	- _____
Net cash flow before spousal support .....	= _____	= _____
 <b>Low end support amount (before the 50% limit)</b>		
Net after-tax spousal support .....	- _____	+ _____
Final net cash flow .....	= _____	= _____
 <b>High end support amount (before the 50% limit)</b>		
Net after-tax spousal support .....	- _____	+ _____
Final net cash flow .....	= _____	= _____
 <b>Reduced pension if applicable (50% limit)</b>		
Net after-tax spousal support .....	- _____	+ _____
Final net cash flow .....	= _____	= _____

<b>Restructuring</b>	<b>Minimum duration (0.5 factor)</b>	<b>Maximum duration (1.0 factor)</b>
<b>Restructuring based on annual support before tax</b>		
Low end amount (before the 50% limit) .....	_____	_____
High end amount (before the 50% limit) .....	_____	_____
Reduced pension if applicable (50% limit) .....	_____	_____
 <b>Clean break restructuring based on after-tax annual support</b>		
Low end amount (before the 50% limit) .....	_____	_____
High end amount (before the 50% limit) .....	_____	_____
Reduced pension if applicable (50% limit) .....	_____	_____