

The Payment of Support



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For your convenience, you will find the pictogram  in the margin when there is a reference to a Revenu Québec document.

Programme
de perception
des pensions
alimentaires

10 ans



Au service des enfants
1995-2005



Introduction

On May 11, 1995, the National Assembly of Québec adopted the *Act to facilitate the payment of support*. Revenu Québec¹ was entrusted with the administration of the support-payment collection program created by this legislation. Certain provisions of the Act came into force on December 1, 1995. All of its provisions have applied since May 16, 1996.

The *Act to facilitate the payment of support* applies to all new judgments rendered on or after December 1, 1995. The parties to a judgment rendered before that date may ask to have the provisions of the Act apply. For example, if you are entitled to support under a judgment rendered before December 1, 1995, but your former spouse is not making the payments, you may ask Revenu Québec to take charge of your file.

This brochure is for persons entitled to receive support (creditors), persons required to pay support (debtors), and anyone interested in the support-payment collection program. The first section of the brochure provides an overview of the program, the second deals with issues that specifically concern creditors, and the third deals with issues of interest to debtors. The fourth and fifth sections deal respectively with the recourse available to persons who do not agree with a decision made by Revenu Québec and with fees prescribed by regulation. The final section describes the method for determining the amount of child support and the tax measures pertaining to child support.



1. Then called the Ministère du Revenu du Québec.



The support-payment collection program

Glossary

Advance: An amount of support that Revenu Québec pays in advance to the creditor, on the debtor's behalf. Revenu Québec may pay an advance 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.

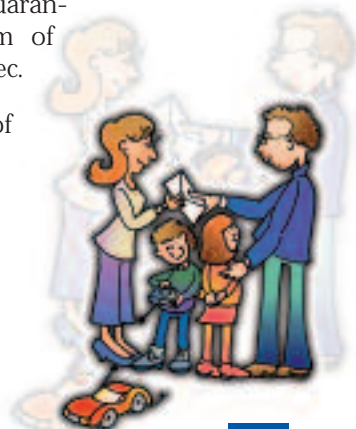
Debtor: A person required to pay support.

Payment order: A letter, accompanied by a remittance slip, sent to the debtor to indicate the amount of support that the debtor must pay (either by cheque or electronic payment). The payment order also indicates the frequency at which the support payments must be remitted to Revenu Québec.

Reciprocal enforcement: The enforcement of judgments that are rendered in Québec and that award support, where the creditor or the debtor lives outside Québec. The enforcement of maintenance orders 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.

Deduction at source: A method of collecting support payments by which an employer deducts the amount of the support payment from the debtor's pay.



Support: An amount paid periodically, pursuant to a judgment, to cover the essential needs (such as food, clothing, housing and education) of children or of the creditor. In this brochure, the judgments we refer to are generally judgments handed down in Québec.

Writ of seizure in execution: A legal procedure to allow seizure of property.

The main characteristics of the program

The support-payment collection program applies to all judgments rendered on or after December 1, 1995, that award support for the first time. Under this program, Revenu Québec collects support from the person required to pay it (the debtor). Revenu Québec then remits the support to the person entitled to receive it (the creditor).

However, the persons concerned may ask to be exempted from the program. If an exemption is granted, support payments are made without the intervention of Revenu Québec.

Do you have to make support payments? Revenu Québec cannot change the terms of a judgment. Only the court can do this. Are you unable to make your support payments because your situation has changed? Revenu Québec cannot modify the amount of support. You must obtain a new judgment.

Support payments are collected in one of the following ways: by deduction at source or by payment order.

Support payments are automatically indexed on January 1 of each year. The indexation rate is determined annually by the Régie des rentes du Québec. The indexation applies to all judgments awarding support, unless the 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.

Who is covered by the program?

Are you involved in separation or divorce proceedings? Are you asking the court to determine the amount of child support to be paid by your former de facto spouse? Are you entitled to receive support payments following a court decision?

The support-payment collection program applies to every judgment rendered on or after December 1, 1995, that awards support for the first time. This program is administered by Revenu Québec.

Was your judgment handed down before December 1, 1995? You may take advantage of the support-payment collection program if you are in either of the following situations:

- You are not receiving the support payments owed to you, and you ask to participate in the program. Your application must be filed with the clerk of the court, at the courthouse in the district in which the judgment was rendered or in which you live.
- You and your former spouse file a joint application. The application must be filed with the clerk of the court, at the courthouse in the district in which the judgment was rendered or in which the creditor lives.

There is no change for applying to participate in the program. Simply complete form SJ-765, *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 all courthouses.

Persons who pay or receive support under a judgment rendered before December 1, 1995, are not automatically covered by the support-payment collection program, even when they ask the court to change the terms of support.

How support-payment files are handled

Judgments awarding support must be entered in the register of support payments of the Ministère de la Justice. Revenu Québec receives a copy of the judgments, and takes all the steps necessary to collect the support. Below, you will find a table showing the steps involved in handling a support-payment file.

Steps in handling a file	Specific actions taken by Revenu Québec
1 Receive the judgment	Make sure the copy of the judgment is complete, so that the terms of support can be complied with.
2 Prepare the file	Update the information in the file.
3 Assign the file	Assign an employee of Revenu Québec to the file. The employee will contact the debtor and the creditor within a few days.
4 Determine the collection method	If the debtor receives a salary, send a deduction notice to his or her employer so that the employer can deduct at source the support payments and (if applicable) arrears. If the debtor is not a salaried employee, send the debtor a payment order. The order requires the debtor to make the regular support payments and pay the arrears and (if applicable) furnish security.
5 Cash the amounts received	In the case of a deduction notice, the employer remits the amount to Revenu Québec. In the case of a payment order, the debtor makes payments directly to Revenu Québec.
6 Pay the support	Make support payments to the creditor, by cheque or direct deposit, on the 1st and the 16th of the 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, the Centre de perception fiscale of Revenu Québec must take the steps necessary to recover the amounts due); or
- the creditor is receiving or has previously received social assistance payments.

Exemption from the program

In most cases, Revenu Québec is responsible for collecting support payments from debtors and making support payments to creditors. Revenu Québec is the intermediary between the debtor and the creditor. However, the court may exempt a debtor from the obligation to remit support payments directly to Revenu Québec. 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 the persons have given free and enlightened consent.

A debtor who has been exempted from remitting support payments to Revenu Québec 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.

A debtor may constitute a trust to guarantee payment of support, although this happens rarely. 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.

Have you undertaken divorce or separation proceedings? Are you preparing to do so? The application for an exemption must be made at this time. Inform your legal adviser that you wish to be exempted from the support-payment collection program. He or she 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 and your spouse agree to an exemption.

Are you de facto spouses? In this case, 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 judgment awarding you support already been rendered? You can file a joint motion for exemption with the special clerk of the Superior Court. 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. You may pay the amount in cash or with a credit or debit card. If you prefer, you may pay the amount by certified cheque (make your cheque payable to the Minister of Finance of Québec). Are you and your former spouse both entitled to legal aid? If you present your certificates of eligibility, you will not be charged a fee.

If your file is complete, your agreement will be approved by the special clerk upon examination of the file. Once the new judgment is rendered, a copy will be mailed to you and another copy will be mailed to your former spouse.

You may apply for an exemption even if Revenu Québec has begun to collect your support payments.

For more information, obtain the folder *Application for Exemption* (IN-900-V). The folder is available at any office of Revenu Québec, or online at **www.revenu.gouv.qc.ca**. For example of an application for exemption, consult the Web site of the Ministère de la Justice at **www.justice.gouv.qc.ca**. The document is also available from clerks of the court.





Information for the person entitled to receive support

Payments

Revenu Québec will pay support to you on the 1st and 16th of each month.¹ The payments can be made by cheque, or they can be deposited directly into your bank account.



Over two-thirds of creditors opt for direct deposit. It is a safe, simple and practical way to receive support payments. If you are interested, you may obtain form EN-900-V, *Request for Direct Deposit of Support Payments*, at any Revenu Québec office or online at www.revenu.gouv.qc.ca.

Advances

Revenu Québec may advance an amount of support to you, although it is not required to do so. Advances are normally paid for no more than three months. The maximum amount that can be advanced is \$1,500.

An advance is considered a support payment. This means that your former spouse must repay the amounts to Revenu Québec. Revenu Québec will pay you an advance only if it is sure that the amount can be recovered from the debtor.

What happens if the amount of support is reduced or cancelled retroactively? Or if the arrears owed by your former spouse are reduced or cancelled? Contact the person in charge of your support-payment file at Revenu Québec. If these amounts were advanced to you, you may have to reimburse them.

1. Provided Revenu Québec has collected the support from your former spouse, and you are not exempted from the support-payment collection program.

You cannot receive advances from Revenu Québec in the following situations:

- Your former spouse cannot be located or has no income.
- Your former spouse has not been paying support, and Revenu Québec has sent him or her a demand for payment.
- The security provided by your former spouse has already been used to pay you support.
- You do not live in Québec.
- You owe Revenu Québec an amount under the *Act to facilitate the payment of support*.
- Your support is paid to the Ministère de l'Emploi et de la Solidarité sociale because you receive social assistance payments.



For more information, see the folder entitled *Support Payments: Advances* (IN-909-V).

What if you do not receive your support payments?

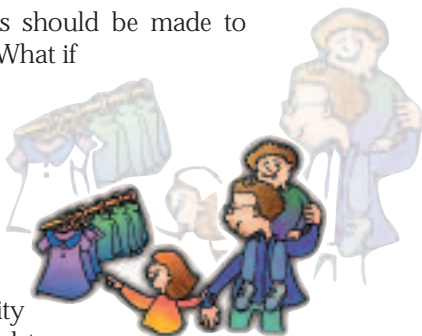
What happens if your former spouse does not pay the support to which you are entitled? This depends on the situation.

Revenu Québec collects your support payments.

If Revenu Québec is responsible for collecting your support payments, you do not have to take any action. Revenu Québec will know that the support due has not been paid, and will take the measures necessary to recover the amount.

You have been granted an exemption.

In this case, your support payments should be made to you directly by your former spouse. What if you are not receiving the payments? Contact the person in charge of your file at Revenu Québec, who will send you the form used to discontinue the exemption. Revenu Québec will take measures to recover the amount owed. In the meantime, the security that the debtor provided will be used to pay your support for the first month.



You would like to be part of the program.

If support is paid to you under a judgment rendered before December 1, 1995, you are not covered by the support-payment collection program. If you are not receiving the support payments owed to you and would like to participate in the program, apply to 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-765, *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 to Revenu Québec the information necessary to collect your support.

Social assistance payments

What happens if you receive social assistance payments from the Ministère de l'Emploi et de la Solidarité sociale?

Your former spouse is paying support.

If you are receiving the support that your former spouse is required to pay you, the payments are made by your former spouse or by Revenu Québec. You must inform the Ministère de l'Emploi et de la Solidarité sociale of the fact that you are receiving support. The amount of assistance you receive will be adjusted according to the amount of support paid to you.

Your former spouse is not paying support.

If your former spouse is not paying you support regularly (or stops making support payments), you must notify the Ministère de l'Emploi et de la Solidarité sociale. In calculating the amount of your social assistance payments, this Ministère will take into account the fact that support is not being provided. As soon as Revenu Québec has recovered the support owed to you by your former spouse, it will remit the amount to the Ministère de l'Emploi et de la Solidarité sociale. Revenu Québec will continue to proceed in this way for as long as you receive social assistance payments.

This method of proceeding has no financial consequences for you, because the support to which you are entitled is paid, in the form of social assistance payments, by the Ministère de l'Emploi et de la Solidarité sociale.



For more information, obtain the brochure *Support Payments and Last-Resort Financial Assistance* (IN-905-V). This brochure is available at any Revenu Québec office, or online at www.revenu.gouv.qc.ca.

Collection of support when the debtor no longer lives in Québec

Support is paid regularly.

Have you and the debtor agreed to have Revenu Québec continue to make support payments to you? If so, Revenu Québec will note the debtor's change of address and will continue to collect the support payments. However, your former spouse may also choose to make the payments to you directly.

Support is not paid regularly.

The reciprocal enforcement of support judgments may be used. This is possible 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 tribunal of the jurisdiction concerned). The jurisdictions currently designated by the Québec government are the provinces and territories of Canada, and the following eight U.S. states: California, Florida, Maine, Massachusetts, New Jersey, Vermont, New York and Pennsylvania. 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.



If you need more information, obtain the brochure *The Collection of Support: When the Debtor or Creditor Resides Outside Québec* (IN-904-V). This brochure is available at any Revenu Québec office, or online at www.revenu.gouv.qc.ca.

Frequently asked questions

If I want my support payments to be increased, should I apply to Revenu Québec?

No. Revenu Québec cannot modify the terms of a court judgment. If you wish the terms of your judgment to be changed, you must apply to the court.

Did you make a request after April 30, 1997, for a revision of child-support payments? If so, the amount of the payments will be determined according to specific rules. It is also possible that the support will not be taxable for the recipient or deductible for the payer. For more information, see the section entitled “Determination and tax treatment of child support” on page 30.

My former spouse receives employment insurance for six months of the year. How does the support-payment collection program apply in this case?

The fact that your former spouse receives employment insurance benefits does not prevent Revenu Québec from collecting the support to which you are entitled. During the period in which your former spouse is receiving a salary or wages on a regular basis, the employer deducts the amount of support at source and remits the amount to Revenu Québec. During the period in which your former spouse is receiving employment insurance benefits, Revenu Québec collects the support directly by sending your former spouse a payment order. No security has to be provided in this case. If your former spouse does not comply with the payment order, support payments can be deducted directly from employment insurance cheques.

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

You are entitled to know what measures Revenu Québec is taking to recover the support to which you are entitled, but the person in charge of your file at Revenu Québec cannot give you information concerning your former spouse (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 that Revenu Québec has seized one of your former spouse's bank accounts and the amount seized, but cannot tell you how much money was in the account or give you the address of the financial institution.

My former spouse is in poor health, and he receives social assistance payments. He is no longer paying support. Can Revenu Québec do anything?

Revenu Québec has certain powers with regard to the collection of support, but cannot fulfil the obligations of persons who are unable to do so. Revenu Québec acts only as an intermediary between former spouses. If the financial situation of your former spouse improves, Revenu Québec can take steps to ensure that he resumes making support payments and pays any arrears. Please note that social assistance payments are exempt from seizure.

Can anyone else obtain information about my file?

No. As a rule, you are the only person who can obtain information about your file. The only exceptions are the Public Protector (Ombudsman) or a person who has power of attorney. To grant power of attorney, you must complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*.



Information for the person required to pay support

Source deductions and payment orders

Under the support-payment collection program, support may be collected by deducting amounts at source or by issuing a payment order. If necessary, both methods may be used with regard to the same file.

Source deductions

Do you receive a salary or other amount on a regular or periodic basis? Revenu Québec will collect the amount owed as 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;
- advances on remuneration;
- amounts paid under a profit-sharing plan;
- retiring allowances and severance pay.

If you receive other amounts, such as disability benefits or annuities, support can be deducted from these amounts.

Revenu Québec bases the amount of the source deduction on the support you are required to pay. If you owe arrears or other fees or charges, Revenu Québec also takes these amounts into consideration in determining the amount to be deducted at source. The source deduction cannot be more than 50% of the gross amount paid to you.

Once a deduction notice is sent to your employer by Revenu Québec, the employer is obliged to withhold the amount of support from your salary or wages. The amount to be withheld is indicated by Revenu Québec on the deduction notice. The employer must send the amount to Revenu Québec on the dates specified on the notice and according to the established rules. An employer who neglects or refuses to deduct an amount at source becomes liable, along with you, for the amount determined by Revenu Québec.



For more information, see the folder entitled *The Collection of Support Payments: Source Deductions and Employers* (IN-902-V).

Payment orders

Revenu Québec may send you a payment order if you are in one of the following situations:

- You earn no amount from which support payments can be deducted at source. For example, you are self-employed.
- The amount deducted at source is too low to cover the amount of support payable. The amount indicated on the deduction notice cannot exceed 50% of your gross remuneration. For example, if you are required to make support payments of \$500 per month and your gross wages are \$800 per month, the amount indicated on the deduction notice cannot exceed \$400. The difference will be claimed by means of a payment order.
- Your support payments should normally be deducted from your salary. You ask Revenu Québec if payment orders can be used instead (so that you may make the payments directly to Revenu Québec). You must make the support payments after receiving the payment order, and must include the full amount of security required. Revenu Québec will not accept such a request if there are any support payments in arrears.

In these situations, you must remit your support payments directly to Revenu Québec by cheque or electronic payment. You must also provide security (see the section entitled “Security” on page 23). If you receive employment insurance, or employment assistance payments from Emploi-Québec, you will be exempted from providing security.

Paying by cheque

To make a payment by cheque, use the remittance slip that you received from Revenu Québec. Send the slip and 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.

Your cheque should be made to the order of the Fonds des pensions alimentaires and sent to one of the following offices:

Fonds des pensions alimentaires, référence A 3011
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Fonds des pensions alimentaires
Revenu Québec
C.P. 4000, succ. Desjardins
Montréal (Québec) H5B 1A5

Do you have documents other than cheques to submit? Send them to the person in charge of your file. See the list of addresses given at the end of this brochure.

Electronic payments

A list of financial institutions from which you can transfer amounts electronically is available online at **www.revenu.gouv.qc.ca**.

Security

Most people who pay support by means of 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 the debtor is paying support by means of a payment order. The following forms of security are accepted:

- a sum of money;
- an undertaking issued by a financial institution that has its head office or 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.

If you are unable to provide the required security in a single payment, Revenu Québec may allow you to pay it in several instalments. In this case, Revenu Québec will take recovery measures adapted to your situation.

If you apply to pay support by payment order rather than by source deductions, you cannot pay security in several instalments.

What if you are no longer required to pay support? Revenu Québec will return any unused amount of security to you, as long as you have paid all the support and charges owing.

Please note that Revenu Québec pays interest (which is calculated monthly) on security provided in cash. The interest can be paid annually on request.

What if you do not make your support payments?

What will happen if you do not pay the support provided for in your judgment? Revenu Québec will take the steps necessary to recover the amount, once it becomes aware that support has not been paid.¹

1. Revenu Québec may itself note the payment default, or may receive a complaint from the creditor or information from a third party.

First of all, Revenu Québec will send you a letter demanding that you pay the support due. You must do so within 10 days after receiving the letter. Before taking any recovery measures, Revenu Québec may come to an agreement with you. The agreement will state the terms under which the debt is to be paid.

Revenu Québec may take legal steps to enforce payment of support—for example, it may seize your movable or immovable property. Revenu Québec may also take administrative steps, such as using an income tax refund owed to you in order to pay an amount of support owed to the creditor.



For more information, obtain the brochure *Collection of Tax Debts and Support Debts* (IN-200-V).

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?

Revenu Québec collects support payments on the basis of the information contained in the court judgment. The amounts provided for under the judgment cannot be modified by you, your former spouse or Revenu Québec. Revenu Québec will modify the amount collected only if the court has approved such a change.

What happens between the time the judgment awarding support is rendered and the time Revenu Québec begins 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 Revenu Québec a copy of the judgment, together with all the information necessary to administer your file.

What about the support payments for the period between the date of the judgment and the date on which Revenu Québec begins collecting support? You can pay support directly to your former spouse until Revenu Québec takes charge of your file. You must keep your proofs of payment, and provide them, on request, to the person in charge of your file.

Once your file is assigned to an employee of Revenu Québec, the employee will inform you of how your payments are to be made. Where applicable, a deduction notice will be sent to your employer (or to the person who pays you amounts on a periodic basis).

You must stop paying support directly to your spouse 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 you may owe. Your bankruptcy does not release you from this obligation.



What recourse do you have?


If you disagree with a decision made by Revenu Québec with regard to the collection of your support payments, several options are open to you.

Regardless of the steps taken by a person who disagrees with a decision, Revenu Québec will continue to collect support payments from the debtor and will remit them to the creditor. Revenu Québec 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 support continues to be paid until a decision is rendered.

Your first step should be to contact the person in charge of your file at Revenu Québec. Explain your problem clearly to this person.

If you are not satisfied with the answer you receive, or you believe that your case has not received the attention it deserves, you can make a complaint to the branch of Revenu Québec that handles complaints, at the following address:

Direction du traitement des plaintes
Revenu Québec
3800, rue de Marly, secteur 6-2-4
Québec (Québec) G1X 4A5

 You can also call the Direction du traitement des plaintes at 418 652-6159 or, toll-free, at 1 800 827-6159. For more information, see the brochure entitled *Recourse for Your Tax-Related Problems* (IN-106-V). You can obtain this brochure at any Revenu Québec office, or online at **www.revenu.gouv.qc.ca**.

The service provided by the Direction du traitement des plaintes does not replace the other options open to you. Are you filing a notice of contestation or an appeal? You must do so within the prescribed time limits. The time limits remain the same even if you have submitted your problem to the Direction du traitement des plaintes.

Other types of recourse

Other types of recourse are also available. The following sections describe the steps that may be taken in various situations.

Revenu Québec notifies you that in future your support payments will 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 Revenu Québec, 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 advises Revenu Québec that you are not paying support. Revenu Québec then sends you a notice informing you that it will be taking charge of collecting your support payments. You may contest this decision by filing a motion with the Superior Court. The motion must be filed within 20 days after the date on which you receive the notice.

Revenu Québec notifies you that your exemption has been terminated.

You are the debtor. You have been exempted from the obligation of remitting your support payments to Revenu Québec. You do not provide the required security, do not maintain the security, or do not make your support payments by the required date. Revenu Québec then sends you a notice informing you that your exemption is no longer in effect and advising you of the collection method that will apply to your case. You may contest this decision by filing a motion with the Superior Court, provided you do so 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 Revenu Québec to use payment orders, rather than source deductions, to collect your support payments. Revenu Québec has complied with your request. However, you do not pay support by the date specified in the payment order. Revenu Québec then sends you a notice indicating that, in future, support will be collected

through source deductions. You 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* (form PPA-120-V) explaining why you do not agree with the decision and giving all the relevant facts. Form PPA-120-V is available at any office of Revenu Québec, or online at **www.revenu.gouv.qc.ca**.

The form should be submitted to:

Direction des oppositions
Revenu Québec
1265, boulevard Charest Ouest, 6^e étage
Québec (Québec) G1N 4V5

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, Revenu Québec will send you a demand for payment.

Upon receiving your letter from Revenu Québec, you have 20 days in which to file a *Notice of Contestation* (form PPA-120-V). 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

Revenu Québec has 30 days, from the date on which it receives your notice of contestation, to review the facts and notify you of its decision. If you are still dissatisfied with the decision, you then have 30 days in which to lodge an appeal with the Superior Court.

It is recommended that you consult a legal adviser for more information as to how to lodge 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.

Interest at the legal rate is charged on the fees below:¹

- A fee of \$87 is charged to a person who owes money to Revenu Québec under the Act and has not paid the amount due within 10 days after receipt of a demand for payment.
- A fee of \$112 is charged if a writ of seizure in execution (an order under which property is seized) is issued for the first time following a demand for payment.
- A fee of \$35 is charged to a person who remits an NSF cheque to Revenu Québec.

These fees are payable even if the support payments are cancelled. A fee may be charged with respect to each file for which a person has not paid an amount due.

1. The fees are subject to change.



Determination and tax treatment of child support

Determination of child support

On May 1, 1997, Québec introduced a standard method for determining child-support payments. Precise and objective rules take into account the needs of the child, the income earned by both parents and the custody arrangements. There are tables for determining the basic financial contribution to be made by each of the parents.

This method does not apply to child support awarded before May 1, 1997, unless the amount of support 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 and for guidelines on how to proceed, refer to the guide *The Quebec Model for the Determination of Child Support Payments—Answers to Your Questions*. This guide is published by the Ministère de la Justice and is available online at www.justice.gouv.qc.ca, or at the address and telephone numbers below:


Ministère de la Justice du Québec
1200, route de l'Église, 6^e étage
Québec (Québec) G1V 4M1
Telephone: 418 643-5140
Fax: 418 646-4449

The guide is also available at offices of Services Québec and at courthouses.

Tax treatment of child support

On May 1, 1997, changes were made to the tax treatment of child-support payments. Child support awarded for the first time, pursuant to a judgment rendered or a written agreement entered into after April 30, 1997, is not deductible for the payer (the debtor) or taxable for the recipient (the creditor). 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 payer and taxable for the recipient, even if the support is awarded after April 30, 1997. It is important to note that if the judgment or agreement does not distinguish between child support and spousal support, the entire amount of support is considered child support. It is therefore not deductible for the payer or taxable for the recipient.

 If the creditor and debtor do not wish child support to be taxable or deductible, they may make a joint election on form TP-312-V, *Election Concerning Child Support*. On the form, they indicate a date after April 30, 1997. They state that, as of that date, they do not want their child-support payments to be taxable for the recipient or deductible for the payer. This election does not change the amount of child support. Form TP-312-V is available at any Revenu Québec office, or online at www.revenu.gouv.qc.ca.

What if 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 payment of the revised amount of child support is made, the support is not taxable for the recipient or deductible for the payer.

Finally, a judgment rendered or a written agreement entered into before May 1, 1997, may also specify a date after April 30, 1997, as of which the child-support payments will not be taxable for the recipient or deductible for the payer.

Once child support becomes non-taxable for the recipient and non-deductible for the payer, it remains so.



For more information on the tax treatment of child support, obtain the brochure *The Tax Effects of Separation and Divorce* (IN-128-V). This brochure is available at any Revenu Québec office, or online at www.revenu.gouv.qc.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 – *The Collection of Support Payments: Source Deductions and Employers*

IN-903-V – *Support Payments: Your Statement of Account*

IN-904-V – *The Collection of Support Payments: When the Debtor or Creditor Resides Outside Québec*

IN-905-V – *Support Payments: Last-Resort Financial Assistance*

IN-906-V – *Support Payments Bulletin*

IN-907-V – *Moving? Don't forget to give us your new address as soon as possible.*

IN-909-V – *Support Payments: Advances*

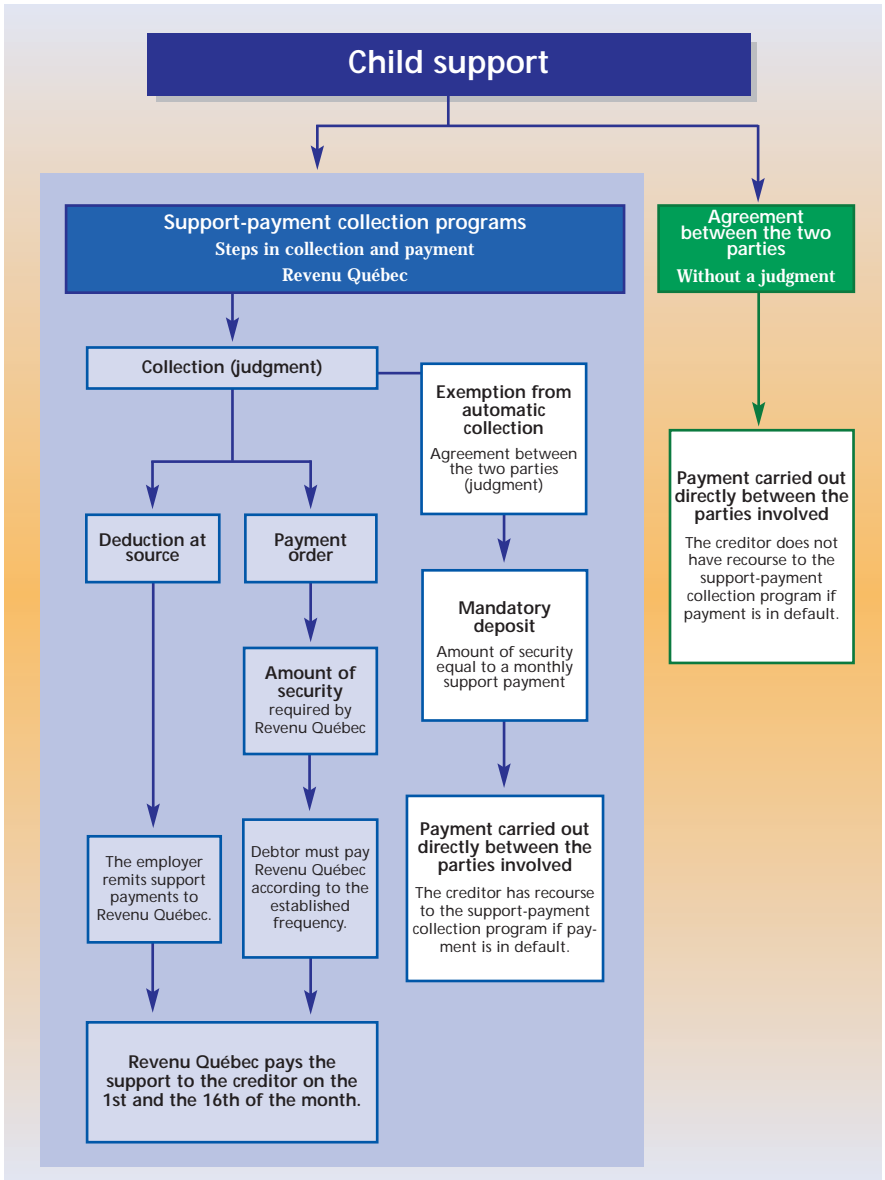
Forms

TP-312-V – *Election Concerning Child Support*

EN-900.QM-V – *Request for Direct Deposit of Support Payments*

MR-69-V – *Power of Attorney, Authorization to Communicate Information, or Revocation*

Procedure for collecting and paying support



For further information about the support-payment collection program, contact Revenu Québec at one of the following numbers:

Calls from the Québec City region

418 652-4413

Calls from other regions of Québec (toll-free)

1 800 488-2323

You may also write to Revenu Québec at one of the following addresses:

3800, rue de Marly, secteur 1-1-1

Québec (Québec) G1X 4A5

577, boul. Henri-Bourassa Est, 2^e étage

Montréal (Québec) H2C 1E2

We invite you to visit our Web site at

www.revenu.gouv.qc.ca

For further information about social assistance payments, contact the Ministère de l'Emploi et de la Solidarité sociale at one of the following numbers:

Calls from the Québec City region

418 643-4721

Calls from other regions of Québec (toll-free)

1 888 643-4721

The publication of this folder was funded in part by the Department of Justice Canada.

Vous pouvez vous procurer la version française de cette publication en demandant la brochure *Le versement des pensions alimentaires* (IN-901).