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Child Support OntarioHow It’s Calculated & Enforced

How child support is calculated in Ontario using the Federal Child Support Guidelines, Section 7 expenses, shared parenting, and how to change a support order.

Child Support Ontario How It’s Calculated & Enforced

Child support in Ontario is calculated using the Federal Child Support Guidelines — a set of tables based on the paying parent’s income and the number of children. This guide explains how support is determined, how Section 7 expenses work, what happens in shared parenting arrangements, and how to change a support order.

What’s in this guide

- The Federal Child Support Guidelines
- How the guideline amount is calculated
- Section 7 special and extraordinary expenses
- Child support in shared parenting arrangements
- Changing or varying a child support order
- The Family Responsibility Office — enforcement
- Frequently asked questions

1. The Federal Child Support Guidelines

Child support in Canada is governed by the Federal Child Support Guidelines (SOR/97-175), which apply to divorcing and divorced spouses under the Divorce Act . For unmarried parents and those using provincial family law, Ontario’s equivalent tables apply under the Family Law Act . The tables are identical.

The Guidelines set out a standardized amount — the “table amount” — based on two inputs: the paying parent’s gross annual income and the number of children. These tables remove judicial discretion from the basic calculation: the table amount is presumptively correct and is what courts order unless there are special circumstances.

2. How the Guideline Amount Is Calculated

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The table amount is determined by looking up the paying parent's gross annual income in the Ontario Child Support Table and finding the corresponding amount for the number of children. For example:

Note: These figures are approximate examples from the Ontario tables. Exact amounts depend on the specific income and child count. Use the official Federal Child Support Guidelines tables for precise calculations.

What Counts as Income?

Income for child support purposes is generally gross annual income as reported on line 15000 of the paying parent's T1 income tax return. However, courts can impute additional income where a parent:

- Is deliberately unemployed or underemployed to reduce support obligations
- Has significant business expenses that are personal in nature
- Receives significant non-taxable income or benefits
- Has investment income or rental income that is not fully reported

3. Section 7 Special and Extraordinary Expenses

In addition to the table amount, Section 7 of the Guidelines provides for the sharing of certain special and extraordinary expenses. These are expenses that go beyond ordinary day-to-day costs of raising children and are shared proportionally between the parents based on their respective incomes.

4. Child Support in Shared Parenting Arrangements

When each parent has at least 40% of parenting time, the Guidelines treat the arrangement as "shared custody" and apply a different calculation method. Courts have discretion in shared custody situations — they do not automatically apply the set-off formula.

The most common approach is the set-off method : calculate what each parent would pay if the other had primary care, then subtract the smaller amount from the larger. The parent who would pay more ends up paying the difference. This almost always means the higher earner pays something to the lower earner, even with equal parenting time.

5. Changing or Varying a Child Support Order

Child support orders and agreements should be reviewed and updated regularly. A support order can be varied when there has been a material change in circumstances, including:

- A significant change in the paying parent's income (up or down)
- A change in the parenting schedule (affecting whether shared parenting rules apply)
- A child reaching the age of majority (18 in Ontario) — though support may continue for post-secondary education

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- A child becoming financially independent
- A significant change in the recipient parent's income

The parties can vary support by agreement — documented in a written amendment to the separation agreement or a consent order filed with the court. If agreement is not possible, a motion to vary is brought before the court. Courts apply a threshold test: there must be a material change in circumstances before they will entertain a variation application.

6. The Family Responsibility Office — Enforcement

In Ontario, child support orders are automatically enforced by the Family Responsibility Office (FRO), a provincial government body. When a court makes a child support order, the FRO automatically receives a copy and begins enforcement. FRO has significant powers to enforce payment, including:

- Garnishing wages directly from the paying parent's employer
- Intercepting federal tax refunds and other government payments
- Suspending driver's licences for default
- Registering a lien against real property
- Reporting arrears to credit bureaus
- Bringing the payor before a judge for contempt proceedings in serious cases

7. Frequently Asked Questions

Not necessarily. Child support continues for children who are "children of the marriage" under the Divorce Act — which includes adults who are still financially dependent on their parents because they are in full-time education or because of illness or disability. Post-secondary education support is common and can extend support obligations well into a child's early twenties.

Courts can impute income to a parent who refuses to disclose their income — typically using their last known income, Statistics Canada average income for their occupation, or another reasonable figure. Courts take income disclosure obligations seriously, and non-disclosure can result in costs awards and imputed income at levels that exceed what the parent actually earns.

Yes, in extreme cases. A parent who persistently refuses to pay court-ordered child support can be brought before a judge for contempt of court proceedings. In serious cases, courts can impose fines or jail time. The FRO also has the power to suspend driver's licences for default, which is a frequently used enforcement mechanism.

For self-employed parents, courts look at the parent's Line 15000 income plus any business expenses that are personal in nature and have been deducted for tax purposes. Courts often add back expenses such as personal vehicle costs, meals, entertainment, and other expenses that benefit the individual. A self-employed parent cannot reduce their child support obligation by running personal expenses through a

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corporation or business.

Parents can agree to a different amount, but courts must be satisfied that the agreement is appropriate for the child's needs before incorporating it into a court order. An agreement to pay less than the table amount is generally not enforceable unless both parents have independent legal advice, the child's needs are demonstrably met, and there are special circumstances that justify the deviation.

No. Under current Canadian tax law, child support payments are not deductible for the payor and are not taxable income for the recipient. This is different from spousal support, which is deductible/taxable where it is set out in a written agreement or court order made after 1997. This tax treatment is fixed by federal law and cannot be changed by agreement between the parties.

Questions About Child Support?

Our Toronto family lawyers at 55 University Avenue advise on child support calculations, Section 7 expenses, shared parenting arrangements, and variation applications across the GTA.

Speak with a Toronto lawyer at Lexaltico LLP. No obligation. No pressure. Available 24/7.

NEED TO SPEAK WITH A LAWYER?

Every situation is different. If anything in this guide raises a question about your own matter, speak with a Lexaltico lawyer — the first 30-minute consultation is free and confidential.

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