

## PUBLICATION

### It's tax season: reporting obligations for child support payments

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Are you updating your child support payments annually? Are you receiving annual income information from the other parent?

With tax season upon us and employers issuing T4s, did you know that there is a positive obligation on the parent paying child support (the “payor”) to calculate and update their child support payments annually?

When child support is payable, the payor has a continuing obligation to provide income information to the other party including:

- tax returns
- notice of assessment
- notice of reassessment
- recent pay stubs

And where a party is self-employed as a sole-proprietor or shareholder of an incorporated business, they have an obligation to provide:

- financial statements
- breakdown of payments made to the payor or any persons or corporations with whom the payor does not deal at arm’s length

From this financial disclosure, monthly child support payments and the proportionate amount of Section 7 expenses, is to be updated annually.

If you pay child support and you don't disclose your income and you don't voluntarily update your child support payments, in other words, if your income has increased but your child support payments have not, you could be held liable for retroactive child support. If you are unsure whether you are paying the correct child support, talk to one of our Family Law lawyers about it.

If you receive child support and have not received income information from the payor, one of our Family Law lawyers can help you with that. As the recipient of child support you are permitted to seek retroactive child support for at least the last three years, if not more depending on the circumstances. It is important to seek the

payment of retroactive child support while your children are still entitled to support, because once children are no longer children of the marriage, as defined by the *Divorce Act*, the recipient parent is unable to make a retroactive child support claim.

If you have questions about updating your child support please contact the author, Lauren Ghent or any member of our [Family Law Group](#).