

SURREBUTTAL
OF
PROFESSOR CHRIS SARLO
DATED: SEPTEMBER 15, 2020

INTRODUCTION¹

1. I was requested to review Prof. Thompson's June 10, 2020 Report and his August 6, 2020 cross-examination transcript and respond to those points I saw as important. There are a number of such points. Below, I review:
 - (i) Prof. Thompson's inter-jurisdictional rate comparisons;
 - (ii) the failure of Prof. Thompson, when he calculated the net percentage of income NCPs devote to child maintenance, to account for the tax credits and benefits that are expressly included in the Formula. As a result, Prof. Thompson's percentages are too low;
 - (iii) Prof. Thompson's assertion that the equal income assumption outweighs the Formula's other assumptions;
 - (iv) the effect of the 40/30 equivalence scale at very low incomes; and
 - (v) I present some number corrections from my earlier evidence. Those corrections do not affect any of my conclusions.

PROFESSOR THOMPSON'S INTERNATIONAL COMPARISONS OF CHILD SUPPORT RATES AND AMOUNTS

2. In his Affidavit (dated June 11, 2020), Prof. Rollie Thompson makes the claim that the rates of child support (as a proportion of either net or gross income of the payer) under the federal Child Support Guidelines ("**Guidelines**") in Canada are lower than in some other jurisdictions – namely a selection of U.S. States and Australia and New Zealand. He

¹ I used the definitions and abbreviations set out in my Original Report dated August 2012 and in my February 2020 update.

specifically makes these claims at paragraphs 48 to 59 of his Affidavit. There are a number of serious concerns with his comparisons.

3. Overall, we simply do not know of the prevailing circumstances in which the child support systems in other jurisdictions have been developed. Those circumstances include the different political, social, and legal environments in the different jurisdictions. Without knowing all of the surrounding circumstances and the kinds of policy considerations that generated the child support systems of other jurisdictions, it is not possible to make reliable assessments as to whether those jurisdictions achieved their own objectives, let alone compare them to the *Divorce Act* requirements.
4. More specifically, and very important among the surrounding circumstances, we do not know the details of the economic situation in those other jurisdictions; the basic level and distribution of wealth in a jurisdiction can importantly influence the kinds of social benefit support systems as well as their generosity. The level of such social supports may impact the CP and NCP households' relative levels of well-being.
5. Further, and arguably the most important surrounding circumstance, is the different tax system and the various definitions used for its relevant income and expense variables. Economists have long warned us that we cannot make international comparisons of unemployment rates because different jurisdictions define unemployment differently. This is a very important lesson. Similarly, we simply do not know the range or relative importance given to any individual tax variable that went into the child support systems in other places.
6. I did consider making some form of inter-jurisdictional comparison of child support approaches in my Original Report. However, it was very quickly apparent that to make any reliable comparisons would require an insurmountable amount of research and analysis to assess the surrounding circumstances and make appropriate controls to compare such systems.² I also concluded that, practically speaking, Quebec was the obvious jurisdiction,

² The differences in those other systems, as pointed out in the literature Prof. Thompson cites are long and varied. Some of those differences include: (1) tax rate assumptions; (2) definition of income available for child maintenance; (3) price levels of living expenses; (4) adjustments for particularly high or low living expenses; (5) inclusion of medical insurance or related out-of-pocket expenses; (6) inclusion of work-related child care expenses; (7) adjustments

and only one I knew of, that had similar enough circumstances in terms of laws, regulations, federal benefits and economic system, to make any reasonable cross-system comparisons.

7. As I pointed out in my Original Report, the Quebec system of child support produces awards that decline as a proportion of payer income after low-income levels (i.e., are non-linear), and Quebec child support award amounts are sharply lower than the federal Table Amounts.
8. Ultimately, what is the important comparator is the relative well-being of the respective CP and NCP positions upon an application of the Formula. No macro-level inter-jurisdictional comparison of systems and rates could accomplish that comparison of relative well-being or establish fairness of result in another. The DOJ did such a relative well-being analysis with its Newfoundland Illustration.

PROFESSOR THOMPSON PRESENTS INCORRECT PERCENTAGES OF NCP INCOME DEVOTED TO CHILD SUPPORT

9. Prof. Thompson provides a net percentage of income range for Alberta of 10.9% to 13.9% for 1 child and 19.9% to 22.9% for 2 children.³ These numbers may initially appear to be correct but ignore an important factor.
10. Recall that the Table Amounts are derived from the DOJ Consultants' Revised Fixed Percentage Formula. Prof. Thompson's presentation of a range, instead of a fixed percentage, discloses that there is an income dependent variable tax or tax credit that he has not accounted for. Recall also that the Formula expressly included certain tax credits, deductions and benefits as set out in my Original Report at pp.28-30.
11. The DOJ's Technical Report and the description of the Formula, definitively results in a fixed percentage on net income of 16.7% for one child and 25.9% for 2 children, which is something I understand Prof. Thompson acknowledges (from my review of his cross-

at low income levels; (8) adjustments for shared parenting; and (9) whether the system is mandatory or merely advisory (and the list can go on), J. Venohr, *Child Support Guidelines and Guidelines Review: State Differences and Common Issues*, 2 F.L.Q. vol 47, No. 327, at pp.333-336.

³ The only explanation Prof. Thompson provides for the derivation of these numbers is the use of the DivorceMate software.

examination transcript).⁴ Those net percentage values correspond to those predicted by the strict mathematics of the Formula as explained in the DOJ's 1997 Technical Report. Those percentages were applicable to all incomes, and neither the DOJ Consultants nor the FLC described the Formula as creating ranges within the "fixed" Formula.

12. The tax credits, deductions and benefits expressly included in the Formula must also be equalized across the CP and NCP households to fulfill its underlying premise of the Formula (i.e., equality at equal incomes). In other words, in order for the Formula to generate table amounts that equalize the standards of living of the two households (if gross incomes are the same) is for 'net' incomes to also be the same. And the only way net incomes can be the same is for the two households to have identical taxes – that is to say, they must be splitting all of the tax credits, benefits or deductions 50-50.
13. Below I examine the effect of the tax credits, deductions and benefits that are expressly included in the Formula/Table Amounts as described by the DOJ.⁵ An examination of how those tax credits, deductions and benefits, properly split pursuant to the Formula, and the resulting income split ratios for the CP and NCP, is attached as Appendix "A".
14. Using the Newfoundland Illustration in Exhibit 9 of my Original Report as the starting point, I applied the Formula's assumption that the tax credits, benefits or deductions at \$25,000 of gross income were split evenly between the CP and NCP to create Case 1 on Appendix "A". Using 2010 and 2019 tax credits and benefits available in Newfoundland and taking the after-tax income ("ATI") of the CP and NCP, I adjusted the ATI to account for a reduction in the CP's and increase in the NCP's income to account for that deemed split of the available \$4,356 or \$2,173 each. This produces an adjusted net income ("ANI") equalizing the CP's and NCP's position as the Formula intends.
15. Taking the analysis forward, the Formula deems a transfer of the NCP's \$2,173 portion of the tax credits, deductions and benefits back to the CP's ATI to show ANI, or the result of the resources received by the CP pursuant to the Formula. The ANI after the transfer shows

⁴ Cross-Examination Transcript, p.62, l.18 - p.63, l.15.

⁵ These are in distinction from child related government benefits that are expressly excluded from the Formula/Table Amounts (i.e., those amounts described as the "government's contribution" to the raising of children, see p.29 Original Report).

the true financial position of the CP and NCP according to the Formula's underlying assumptions. The resulting income ratios and net percentage of income devoted to child maintenance then comes close to the 1.7 ratio and 25.9% for 2 children (here at 1.83/1.0 and 29.2% in 2010, and 1.75/1.0 and 27.2% in 2019) of net income that a strict application of the Formula dictates. From this analysis, it is clear that Prof. Thompson's net income range of 19.9% to 22.9% for two children used in his inter-jurisdictional comparison is too low, and does not reflect the true financial position of the CP's and NCP's post-divorce households according to the RFP Formula.

16. The results are not precisely the 1.7/1.0 (CP/NCP) net income ratio the 40/30 equivalence scale and Formula solves to. The explanation for this difference is because the Table Amounts are not timely updated for yearly federal or provincial tax or benefit changes. Notably, the result exceeds the intended 1.7/1.0 ratio disclosing the transfer from the NCP to CP is too high at the \$25,000 level used in the example.⁶
17. In Case 2 on Appendix "A", as I did in my Original Report, I expand my adjusted net income analysis to assess the relative income ratios and the percentage of net income the NCP devotes to child support if additional available government benefits are factored into the Formula (as the DOJ did in its original Newfoundland Illustration). I agree with the conclusion from the research program of the DOJ Consultants and FLC that a true representation of the respective means of the CP and NCP requires these benefits be accounted for. The inclusion of such benefits in the analysis discloses the NCP devotes 39.3% of adjusted net income to child support in 2010 and 45.4% in 2019, well in excess of both the percentages presented by Prof. Thompson, or intended by the RFP Formula.

EQUAL INCOME ASSUMPTION DOES NOT OVERWHELM THE FORMULA'S OTHER ASSUMPTIONS

18. Prof. Thompson said in his cross-examination that the equal income presumption favours the NCP and "swamps" all other assumptions.⁷ Prof. Thompson conducted no analysis of

⁶ I have not reviewed the table numbers at different income levels to see how pervasive this error is. It will vary at different income levels, depending on the significance of the benefits and tax changes at that level. Regardless, these errors from slow updating do not affect the general conclusion. They do, however, suggest that a program that was more easily updated would be a benefit, in and of itself.

⁷ Prof. Thompson August 6, 2020 Cross-Examination Transcript at p.229, 1.13 – p.230 1.12.

the actual results of the equal income assumption, and from my review of the development of the Formula, this was not analyzed by either the DOJ or FLC. Conversely, I illustrated the mathematical results of the respective assumptions in the “Should Pay-Do Pay” analysis in Chapter 7 of my Original Report. That analysis shows no scenario where the NCP has a financial advantage. So, even if one were to conclude the equal income assumption does favour the NCP in some cases, the other assumptions I review in my Original Report overwhelm the equal income assumption to always favour the CP.

40/30 EQUIVALENCE SCALE AT LOW INCOMES

19. Another noteworthy aspect of assessing the 40/30 equivalence scale, and how it serves as a proxy for child costs, is that as income declines, child costs decline as well. As illustrated in Figure 1 of Prof. Allen’s report,⁸ as income goes to zero, so too do child costs. Of course, child costs can never be zero. Noteworthy as well is that the Canadian social benefit system would not see any party with truly zero income so it is not a real-world situation worth analyzing. The 40/30 equivalence scale, and its linear application, can produce anomalous results at very low incomes.⁹ It clearly does not work at high incomes either, but, in designing the Formula, it was nonetheless used at all income levels.

CORRECTIONS

20. In my June 23, 2020 cross-examination, counsel took me to some anomalous numbers in “Attachment #1 – Additional Case – No Spousal Support” appearing in my Original Report. I reviewed the supporting work on this specific result and the source of the anomalous numbers was a transposition error from the source calculations not caught in the accounting review. The corrected cells from Attachment #1 are attached as Appendix “B”.
21. Two errors were found in my updated Exhibit “B” and “C” in my February 13, 2020 Affidavit. Specifically, the 2019 amount for “Paid by Government Tax Credits” did not

⁸ Affidavit of Douglas Allen dated August 29, 2012, Exhibit “A”, p.12.

⁹ The Formula/Table Amounts incorporate a “Low Income Adjustment” at very low NCP incomes to allow a NCP some resources for basic needs.

account for all government tax credits received by the CP and included in the Formula. The second error was the 2019 “Paid by Government Benefits” did not deduct the non-child related benefits received by the CP. These errors required recalculations which are now denoted in the attached updates to Exhibits 9 and 10 from my Original Report (Appendix “C”). I also attach a marked-up copy which sets out which numbers were recalculated (Appendix “D”).

22. None of these corrections impact my conclusions in any way.

APPENDIX “A”

Case 1 - Government Benefits Included in Formula Evenly Split Between CP and NCP					
	2019		2010		
	CP	NCP	CP	NCP	
After Tax Income	\$24,880	\$20,853	\$24,831	\$20,486	
Adjust for benefits paid in formula	(2,014)	2,014	(2,173)	2,173	
Adjusted Net Income	22,867	22,867	22,659	22,659	
Guidelines Award	4,212	(4,212)	4,452	(4,452)	
Adj from above	2,014	(2,014)	2,173	(2,173)	
Child Support Rec'd (Paid)	6,226	(6,226)	6,625	(6,625)	
		-27.2%		-29.2%	
Income Adj for Child Support Pymts	29,092	16,641	29,283	16,034	
Income Ratio CP/NCP	1.75		1.83		
Case 2 - Case 1 Plus Split of all Benefits Excluded in Formula					
	2019		2010		
	CP	NCP	CP	NCP	
After Tax Income	\$24,880	\$20,853	\$24,831	\$20,486	
Adjust for benefits paid in formula	(2,014)	2,014	(2,173)	2,173	
Adjust for benefits o/s Formula	7,585	7,585	3,756	3,756	
Adjusted Net Income	30,452	30,452	26,415	26,415	
Guidelines Award	4,212	(4,212)	4,452	(4,452)	
Adj from above for in Formula Amt	2,014	(2,014)	2,173	(2,173)	
Adj from above for out of Formula Amt	7,585	(7,585)	3,756	(3,756)	
Child Support Rec'd (Paid)	13,811	(13,811)	10,381	(10,381)	
		-45.4%		-39.3%	
Income Adj for Child Support Pymts	44,262	16,641	36,795	16,034	
Income Ratio CP/NCP	2.66		2.29		
Government Benefits not included in taxable Income	\$14,269	\$901	\$7,131	\$381	
If split equally between CP and NCP	\$7,585	\$7,585	\$3,756	\$3,756	

APPENDIX “C”

Exhibit 9 [2019 Update]: Newfoundland Illustration with 2010 and 2019 Taxes

Both CP and NCP earn \$25,000				
Financial Summary:	2019	2010	2019	2010
Category	CP		NCP	
Earnings	25,000	25,000	25,000	25,000
UCCB (included in taxable income)	N/A	1,200		
Taxable Income	25,000	26,200	25,000	25,000
Taxes	(1,382) ¹	(128)	2,645	3,017
CPP, EI	1,502	1,497	1,502	1,497
Total Taxes (incl CPP, EI)	120	1,369	4,147	4,514
After-tax Income	24,880	24,831	20,853	20,486

Government Benefits not included in taxable income (i.e., GST ² , CCTB, NCBS or CCB)	14,269	7,131	901	381
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<i>After-Tax And After Benefits Income</i>	39,149	31,962	21,754	20,867
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Guidelines Table Award	4,212	4,452	(4,212)	(4,452)
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After-tax, Benefits and after Award Income	43,361	36,414	17,542	16,415
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Direct Expenditures on Children (according to the Formula, this is 41.2% (.7/1.7) of after-tax, after benefits and after-award income)	17,865	14,995		
Personal Disposable Income for each Parent	25,496	21,419	17,542	16,415

Summary of Payments for 2 Children	(\$) Amounts		(%) Shares	
Expenditures on the Children	17,865	14,995	100.00	100.00
Paid by Government Tax Credits (included on tax return and in the child support Formula) [see General Note 6.a. in s.7.1.1 above]	4,027	3,145	22.54	20.97
Paid by Government through UCCB (included on tax return but not in the child support Formula) [see General Note 6.b. in s.7.1.1 of the original Report]	N/A	1,200	N/A	8.00
Paid by Government Benefits (outside the tax return and not counted in the Formula) [see General Note 6.c. in s.7.1.1 of the original Report]	13,368	6,750	74.83	45.01
Paid by Non-Custodial Parent	4,212	4,452	23.58	29.69
Paid by Custodial Parent out of own resources	-3,742	-552	-20.95	-3.68

Note 1: Taxes are zero and the amount represents the results after applying the Working Income Tax Benefit.

Note 2: GST rebates include the Newfoundland Low Income Supplement.

<u>Should Pay-Do Pay Analysis for Exhibit 9 [2019 Updated] (Newfoundland Illustration):</u>						
			<u>Should Pay (\$, %)</u>		<u>Do Pay (\$, %)</u>	
	2019	2010	2019	2010	2019	2010
Total (Assumed) Cost of the 2 Children	17,865	\$14,995				
Government Tax Credits Portion	4,027	\$3,145				
Government UCCB Portion	-	\$1,200				
Government (non-taxable) Benefits Portion	13,368	\$6,750				
Net Cost to be shared by Parents	\$470	\$3,900				
NCP share			\$235 50%	\$1,950 50%	\$4,212 896.2%	\$4,452 114.1%
CP share			\$235 50%	\$1,950 50%	-\$3,742 -796.2%	-\$552 -14.1%

Exhibit 10 [2019 Update]: Additional Case: CP \$25K, NCP \$75K, No Spousal Support

CP earns \$25K and NCP earns \$75K				
Financial Summary:				
Category	CP		NCP	
	2019	2010	2019	2010
Earnings	25,000	25,000	75,000	75,000
UCCB (included in taxable income)	-	1,200	-	-
Taxable Income	25,000	26,200	75,000	75,000
Taxes	(1,382) ¹	(128)	18,273	18,811
CPP, EI	1,502	1,497	3,609	2,910
Total Taxes (incl. CPP, EI)	120	1,369	21,882	21,721
After-tax Income	24,880	24,831	53,118	53,279
Government Benefits Not Included in Tax Return (GST ² , CCTB, NCBS) and CCB as of 2019	14,269	7,131	-	-
<i>After-Tax And After Benefits Income</i>	39,149	31,962	53,118	53,279
Guidelines Award	13,008	12,180	(13,008)	(12,180)
After-tax, Benefits and after Award Income	52,157	44,142	40,110	41,099
Direct Expenditures on Children (according to the Formula, this is 41.2% of after-tax, after benefits and after-award income)	21,489	18,178	-	-
Personal Disposable Income for each Parent	30,668	25,964	40,110	41,099
Summary of Payments for 2 Children	(\$) Amounts		(%) Shares	
Expenditures on the Children	21,489	18,178	100.00	100.00
Paid by Government Tax Credits (included on tax return and in the child support Formula) [see General Note 6.a. in s.7.1.1 above]	4,027	3,145	18.74	17.30
Paid by Government through UCCB (included on tax return but not in the child support Formula) [see General Note 6.b. in s.7.1.1 above]	-	1,200	0.00	6.60
Paid by Government Benefits (outside the tax return and not counted in the Formula) [see General Note 6.c. in s.7.1.1 above]	13,368	6,750	62.21	37.13
Paid by Non-Custodial Parent	13,008	12,180	60.54	67.01
Paid by Custodial Parent out of own resources	-8,914	-5,097	-41.48	-28.04

Note 1: Taxes are zero and the amount represents the results after applying the Working Income Tax Benefit.

Note 2: GST rebates include the Newfoundland Low Income Supplement.

<u>Should Pay-Do Pay Analysis for Exhibit 10 [2019 Updated]:</u>						
			<u>Should Pay (\$, %)</u>		<u>Do Pay (\$, %)</u>	
	2019	2010	2019	2010	2019	2010
Net Cost to be shared by the Parents	\$4,094	\$7,083				
NCP share (based on after tax income)			\$2,939.90 71.81%	\$5,089 71.9%	\$13,008 317.73%	\$12,180 172.0%
CP share (based on after tax income)			\$1,154.10 28.19%	\$1,993 28.1%	-\$8,914 -217.73%	-\$5,097 -72.0%

APPENDIX “D”

Exhibit 9 [2019 Update]: Newfoundland Illustration with 2010 and 2019 Taxes

Both CP and NCP earn \$25,000				
Financial Summary:	2019	2010	2019	2010
Category	CP		NCP	
Earnings	25,000	25,000	25,000	25,000
UCCB (included in taxable income)	N/A	1,200		
Taxable Income	25,000	26,200	25,000	25,000
Taxes	(1,382) ¹	(128)	2,645	3,017
CPP, EI	1,502	1,497	1,502	1,497
Total Taxes (incl CPP, EI)	120	1,369	4,147	4,514
After-tax Income	24,880	24,831	20,853	20,486

Government Benefits not included in taxable income (i.e., GST ² , CCTB, NCBS or CCB)	14,269	7,131	901	381
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<i>After-Tax And After Benefits Income</i>	39,149	31,962	21,754	20,867
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Guidelines Table Award	4,212	4,452	(4,212)	(4,452)
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After-tax, Benefits and after Award Income	43,361	36,414	17,542	16,415
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Direct Expenditures on Children (according to the Formula, this is 41.2% (.7/1.7) of after-tax, after benefits and after-award income)	17,865	14,995		
Personal Disposable Income for each Parent	25,496	21,419	17,542	16,415

Summary of Payments for 2 Children	(\$) Amounts		(%) Shares	
Expenditures on the Children	17,865	14,995	100.00	100.00
Paid by Government Tax Credits (included on tax return and in the child support Formula) [see General Note 6.a. in s.7.1.1 above]	4,027	3,145	22.54	20.97
Paid by Government through UCCB (included on tax return but not in the child support Formula) [see General Note 6.b. in s.7.1.1 of the original Report]	N/A	1,200	N/A	8.00
Paid by Government Benefits (outside the tax return and not counted in the Formula) [see General Note 6.c. in s.7.1.1 of the original Report]	14,269 13,368	6,750	79.87 74.83	45.01
Paid by Non-Custodial Parent	4,212	4,452	23.58	29.69

Paid by Custodial Parent out of own resources	-4,643,742	-552	25,9920.95	-3.68
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Note 1: Taxes are zero and the amount represents the results after applying the Working Income Tax Benefit.

Note 2: GST rebates include the Newfoundland Low Income Supplement.

Should Pay-Do Pay Analysis for Exhibit 9 [2019 Updated] (Newfoundland Illustration):						
			Should Pay (\$, %)		Do Pay (\$, %)	
	2019	2010	2019	2010	2019	2010
Total (Assumed) Cost of the 2 Children	17,865	\$14,995				
Government Tax Credits Portion	4,027	\$3,145				
Government UCCB Portion	-	\$1,200				
Government (non-taxable) Benefits Portion	14,269 <u>13,368</u>	\$6,750				
Net Cost to be shared by Parents	431 <u>\$470</u>	\$3,900				
NCP share			- <u>\$215.5</u> 50%	\$1,950 50%	\$4,212 <u>896.2%</u>	\$4,452 114.1%
CP share			- <u>\$215.5</u> 50%	\$1,950 50%	- <u>\$4,643,742</u> <u>-796.2%</u>	-\$552 -14.1%

Exhibit 10 [2019 Update]: Additional Case: CP \$25K, NCP \$75K, No Spousal Support

CP earns \$25K and NCP earns \$75K

Financial Summary:

Category	CP		NCP	
	2019	2010	2019	2010
Earnings	25,000	25,000	75,000	75,000
UCCB (included in taxable income)	-	1,200	-	-
Taxable Income	25,000	26,200	75,000	75,000
Taxes	(1,382) ¹	(128)	18,273	18,811
CPP, EI	1,502	1,497	3,609	2,910
Total Taxes (incl. CPP, EI)	120	1,369	21,882	21,721
After-tax Income	24,880	24,831	53,118	53,279

Government Benefits Not Included in Tax Return (GST ² , CCTB, NCBS) and CCB as of 2019	14,269	7,131	-	-
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<i>After-Tax And After Benefits Income</i>	39,149	31,962	53,118	53,279
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Guidelines Award	13,008	12,180	(13,008)	(12,180)
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After-tax, Benefits and after Award Income	52,157	44,142	40,110	41,099
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Direct Expenditures on Children (according to the Formula, this is 41.2% of after-tax, after benefits and after-award income)	21,489	18,178	-	-
Personal Disposable Income for each Parent	30,668	25,964	40,110	41,099

Summary of Payments for 2 Children	(\$) Amounts		(%) Shares	
Expenditures on the Children	21,489	18,178	100.00	100.00
Paid by Government Tax Credits (included on tax return and in the child support Formula) [see General Note 6.a. in s.7.1.1 above]	4,027	3,145	18.74	17.30
Paid by Government through UCCB (included on tax return but not in the child support Formula) [see General Note 6.b. in s.7.1.1 above]	-	1,200	0.00	6.60
Paid by Government Benefits (outside the tax return and not counted in the	14,269	6,750	66.39	37.13

Formula) [see General Note 6.c. in s.7.1.1 above]				
Paid by Non-Custodial Parent	13,008	12,180	60.54	67.01
Paid by Custodial Parent out of own resources	-9,8158,914	-5,097	- 45.6741.48	-28.04

Note 1: Taxes are zero and the amount represents the results after applying the Working Income Tax Benefit.

Note 2: GST rebates include the Newfoundland Low Income Supplement.

<u>Should Pay-Do Pay Analysis for Exhibit 10 [2019 Updated]:</u>						
			<u>Should Pay (\$, %)</u>		<u>Do Pay (\$, %)</u>	
	2019	2010	2019	2010	2019	2010
Net Cost to be shared by the Parents	\$3,1934,094	\$7,083				
NCP share (based on after tax income)			\$2,292.89939.90 71.81%	\$5,089 71.9%	\$13,008 407.4317.73%	\$12,180 172.0%
CP share (based on after tax income)			\$900.111,154.10 28.19%	\$1,993 28.1%	-\$9,8158,914 - 307.4217.73%	-\$5,097 -72.0%