

Support Payments

A support payment is an amount payable or receivable as an allowance on a periodic basis to support the recipient, children of the recipient, or both. There are two types of support payments:

- spousal support
- child support

Your payment is considered a support payment if the following five conditions are met:

1. The payment is a specific amount made to the recipient according to a court order or written agreement.

Note: A written paternity agreement is not valid on its own, even if it is registered with the court. Paternity agreements must be a court order issued by a court or a tribunal in accordance with the laws of a province.

2. If the recipient is the payer's current or former spouse or common-law partner, the payer is living separate and apart from the recipient at the time the payment is made because of a breakdown in the relationship. Otherwise, the payer must be the legal parent of a child of the recipient.
3. The payment is made to support the recipient, the child of the recipient, or both. The recipient can use the payment at their discretion.
4. The payments are payable on a periodic basis. The timing of the payments must be set out in the court order or written agreement.
5. The payments are made to the recipient or to an agent enforcing the collection of the amount.

In certain situations, your payments are considered support payments even if they do not meet the above conditions. These situations may arise when any of the following situations apply. The payments are:

- made before the date of the court order or written agreement
- specific-purpose and third-party payments
- lump-sum payments

To report payments made or received, a court order or written agreement should be supplied with the following information:

- Payer
- Recipient
- Monthly amount paid as spousal support
- Monthly amount paid as child support
- SIN # of the recipient (if you are the payer)
- Child custody information



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