Canada Revenue Agency | Agence du revenu du Canada

Support Payments

P102(E) Rev. 20

Canada

Is this guide for you?

This guide is for you if under a court order or a written agreement you are in either of the following situations:

- You made support payments.
- You received support payments.

If you do not have a court order or a written agreement, the payments are not subject to the tax rules that apply to support payments.

This guide gives information on:

- the different tax rules for an order or agreement made before May 1997 or after April 1997
- the exceptions that may apply to you
- how to fill out your tax return

This guide uses plain language to explain most common tax situations. It is for your information only and does not replace the law.

For an extensive review of the legislation and related provisions concerning the taxation of support payments, see Income Tax Folio S1-F3-C3, Support Payments.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to **canada.ca/cra-multiple-formats** or call **1-800-959-8281**.

La version française de ce guide est intitulée Pension alimentaire.

Table of contents

	Page
Definitions	4
What are support payments?	5
Support payment conditions	5
Exceptions	5
Payments made before the date of the court order or written agreement	5
Specific-purpose and third-party payments	5
Lump-sum payments	6
Are your payments considered support payments?	7
What are the tax rules?	8
Tax rules for court orders or written agreements made before May 1997	8
1. Changes to the amount of child support payments	8
2. A new court order or written agreement with the same person	8
3. The court order or written agreement specifies that payments will not be taxable or deductible	8
4. Election for child support payments	8
Tax rules for court orders or written agreements made after April 1997	8
Child support payments	8
Spousal support payments	9
Child custody and the amount for an eligible dependant	9
One person paying child support	9
More than one person paying child support	9
Filling out your tax return	10
Payer	10
Year of change in marital status	10
Retroactive lump-sum payments	11
Reimbursement of support payments	11
Legal and accounting fees	11
Supporting documents	12
Recipient	12
Retroactive lump-sum payment	12
Repayment of support payments	12
Legal and accounting fees	12
Have you transferred the rights to your support payments?	13
Supporting documents	13
Registering your court order or written agreement	13
Deductions from your pay	13
Payer	13
Recipient	13
Payments made after death	13
Payments to or from a non-resident	14
Payer	14
Recipient	14
Digital services for individuals	14
My Account	14
MyCRA mobile web app	14
Receiving your CRA mail online	14
For more information	15
What if you need help?	15
Forms and publications	15
Electronic mailing lists	15
Tax Information Phone Service (TIPS)	15
Teletypewriter (TTY) users	15
Complaints and disputes	15

Definitions

Allowance – a specific sum of money established in a court order or written agreement. It states the amount the payer has to pay to the recipient. It can include a sum that has to be adjusted based on a formula or index (such as the cost-of-living index or a percentage of the payer's income), even though the exact future amounts are not specified in the order or agreement. An allowance **must be** payable on a periodic basis to be considered support payments.

Child – a child can be **one** of the following:

- a person, born within or outside marriage, of whom you are the legal parent
- a person who is wholly dependent on you for support and of whom you have (or, immediately before the person reached the age of 19, had) the custody and control
- the child of your spouse or common-law partner
- a spouse or common-law partner of your child

Common-law partner – a person to whom you are not married, with whom you are in a conjugal relationship, and to whom **one** of the following situations applies. They:

- have been living with you for at least 12 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support

Court order – a decree, order, or judgment made by a court, such as a family law court or other competent tribunal.

Payer – a person who makes support payments to a recipient under a court order or written agreement. A payer can be one of the following:

- the recipient's current or former spouse or common-law partner who is living separate and apart from the recipient because of a breakdown in their relationship
- the parent of a child of whom the recipient is a legal parent

Periodic payments – the term "periodic" means there is a series of payments but does not necessarily mean "frequent." For example, the payments could be made monthly, quarterly, semi-annually, or annually. The court order or written agreement must set out the timing of the payments. Only a new order or agreement can change the payment schedule.

Recipient – a person who receives support payments from a payer under a court order or written agreement.
A recipient can be one of the following:

- the payer's current or former spouse or common-law partner who is living separate and apart from the payer because of a breakdown in their relationship
- the parent of a child of whom the payer is a legal parent

A child **cannot** be considered the recipient of support payments for income tax purposes.

Separated – you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separation is the date you started living apart.

> **Note**
> You are still considered to have a spouse or common-law partner if you were separated involuntarily (not because of a breakdown in your relationship). An involuntary separation could happen when one spouse or common-law partner is living away for work, school, or health reasons, or is incarcerated.

Spouse – the person to whom you are legally married.

Written agreement – under a written agreement, a person agrees to make regular payments to support their current or former spouse or common-law partner, children of the relationship, or both. The written agreement should be signed and dated by both parties.

What are 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

The tax rules are different depending on the type.

Spousal support is to support a current or former spouse or common-law partner as stated in a court order or written agreement. The support payments are made **only** to support the recipient.

Child support is to support a child, or a child and a current or former spouse or common-law partner, as stated in a court order or written agreement. The support payments are **not only** made to support the recipient.

Support payment conditions

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 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 (see "periodic payments" on page 4). 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.

Exceptions

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 or third-party payments
- lump-sum payments

Payments made before the date of the court order or written agreement

An amount paid before a court order or written agreement takes place or comes into effect is recognized if the order or agreement states that any amount previously paid is considered paid and received under the order or agreement. However, the payments must be made in the year the order or agreement was made, or in the previous year.

Example
Since the couple separated in January 2018, Brendan has been paying $500 monthly to Sarah in spousal support. On January 8, 2020, a written agreement was made and states that Brendan must pay $500 monthly in support.

The agreement also states that the amounts paid before January 2020 are considered paid and received under this agreement.

The agreement is deemed to have been made on January 1, 2019 and all payments made from January 1, 2019 and January 8, 2020 inclusive are deemed to be made under the agreement.

The payments made in 2019 and 2020 are considered support payments because they were paid in the year of the written agreement and the previous year. Brendan may deduct the payments for 2019 and 2020 in the year the amounts were paid. Sarah will include the amounts received for 2019 and 2020 in the year the amounts were received. The 2018 payments are not considered support payments because they were not paid in the year of the written agreement or in the previous year. They cannot be deducted by Brendan and are not included in Sarah's income.

Specific-purpose and third-party payments

Specific-purpose payments are amounts payable under a court order or written agreement for specific expenses (for example, rent) to support the recipient or the child in the recipient's custody.

Specific-purpose payments include:

- rent, property taxes, insurance premiums
- educational or medical expenses (such as prescription drugs or eye glasses)
- maintenance costs for the home in which the recipient lives
- up to 20% of the original principal amount of any debt from buying or improving the home in which the recipient lives

If the recipient can use the specific-purpose payments as they see fit, they are considered support payments if they meet conditions 1, 2, 3 and 4 on this page.

However, if the recipient **cannot** use the specific-purpose payments as they see fit, they are **not** considered support payments, **unless** the court order or written agreement states that the recipient will include the payments in income, and that the payer can deduct them.

These amounts may be paid directly to the recipient or to a third party.

Third-party payments are specific-purpose payments made under a court order or written agreement to someone other than the recipient.

For more information, see Income Tax Folio S1-F3-C3, Support Payments.

Example
Under a written agreement, Melissa has to pay $900 per month to her former spouse, Alex, as an allowance for support. This written agreement states that Melissa will pay an amount of $300 directly to Alex. She also has to give $600 directly to Alex's landlord for the rent of his apartment. The agreement also states that Alex may, at any time, change the arrangement and ask that the entire $900 be paid directly to him.

The monthly amount of $600 paid directly to the landlord and the monthly amount of $300 to Alex are considered support payments because he can use the money as he sees fit.

Lump-sum payments

An amount paid as one lump-sum will generally **not** be considered a support payment because it is not paid on a periodic basis.

However, if periodic payments required by a court order or written agreement were overdue and one payment is made to bring them up to date, the lump-sum payment would be considered a support payment.

Also, a lump-sum payment would be considered a support amount if it is paid under a court order clearly stating that retroactive support has to be paid for a specific period that happened before the court order.

The following are generally **not** support payments:

- a lump-sum payment made in place of several periodic payments that were required by a court order or written agreement, but were not yet due to be paid (a prepayment). However, the prepayment may be considered a support payment if it was made for the sole purpose of securing funds to the recipient
- a lump-sum payment made under a written agreement for a period before the date of the written agreement
- instalment payments of a lump-sum
- payments that release the payer from any obligation to pay overdue support amounts or future support, or both

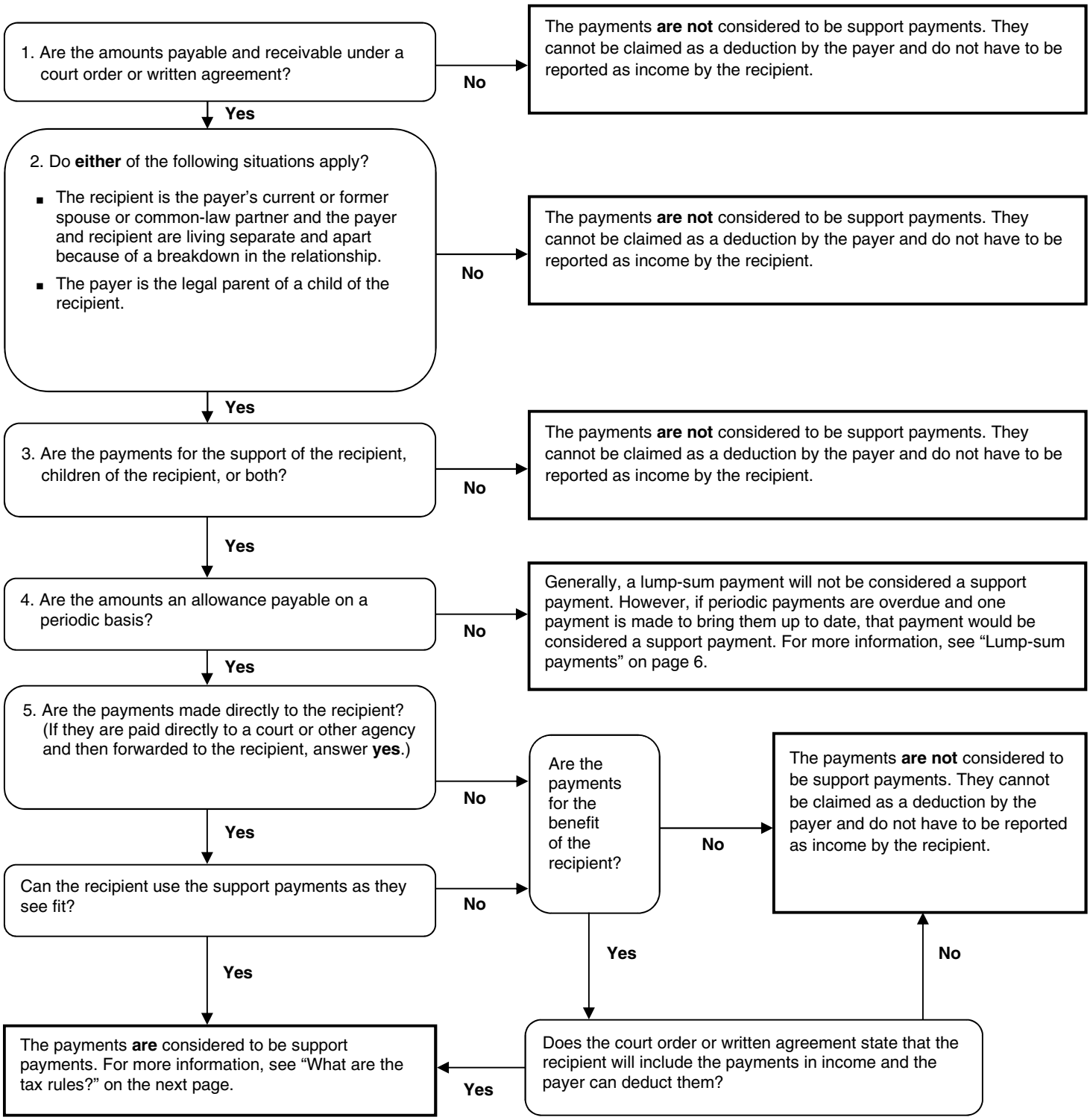
For more information, see Income Tax Folio S1-F3-C3, Support Payments.

Example
Jason and Tracy have been living apart since August 2018. In their court order, Jason has to pay $500 per month for Tracy's support. In June 2019, Jason lost his job and was unable to make the spousal support payments. In February 2020, he got a new job. He owes $4,000 in support payments. Jason and Tracy returned to court where it was agreed that Jason will pay $3,500 of the $4,000 he owes. The other $500 will not be paid. The $3,500 lump-sum payment has released Jason from his obligation to pay these overdue amounts. The lump-sum payment does not qualify as a support payment because it was not part of the **original** agreement.

To find out if the amount you pay or receive is a support payment, see the chart on the next page.

Are your payments considered support payments?

Answer the questions in the following chart to find out if the amount you pay or receive is considered a support payment.



What are the tax rules?

The tax rules that apply to your situation depend on whether your court order or written agreement was made:

- before May 1997
- after April 1997

Tax rules for court orders or written agreements made before May 1997

Support payments for a child or a current or former spouse or common-law partner, under a court order or written agreement made before May 1997, are taxable to the recipient and deductible by the payer **unless** any of the following four situations applies.

1. Changes to the amount of child support payments

If a court order or written agreement made before May 1997 is modified after April 1997 to change the amount of child support payable to the recipient, the revised amount has to follow the tax rules in effect after April 1997. For more information, see "Tax rules for court orders or written agreements made after April 1997" on this page.

> **Note**
> Automatic changes in the amount of support, based on cost-of-living increases or changes in the payer's income, that are stated in the order or agreement are not included in this rule. For more information on cost-of-living increases, visit the Statistics Canada website at **statcan.gc.ca**. If you live in Quebec, visit the Institut de la statistique du Québec website at **stat.gouv.qc.ca**.

2. A new court order or written agreement with the same person

The amounts under the original **and** the new court order or written agreement have to follow the tax rules in effect after April 1997 if **all** of the following apply:

- The original order or agreement was made before May 1997.
- The original order or agreement is still valid.
- The new order or agreement was made after April 1997 with the same person.
- The new order or agreement changes the total amount of child support payable.

The tax rules in effect after April 1997 apply to **both** orders or agreements, starting on the date specified in the new order or agreement or on the day it was made. For more information, see "Tax rules for court orders or written agreements made after April 1997" on this page.

3. The court order or written agreement specifies that payments will not be taxable or deductible

A court order or written agreement may specify that child support payments made after a certain date will no longer be taxable and deductible. However, this date cannot be before May 1, 1997.

4. Election for child support payments

If you have a court order or written agreement dated **before** May 1997, you can choose to follow the tax rules in effect after April 1997 without having to change the order or agreement.

The payer and the recipient must both agree to this election. Both parties must sign Form T1157, Election for Child Support Payments, and send it to the Canada Revenue Agency (CRA).

Once the election has been accepted, the order or agreement will follow the tax rules that apply after April 1997. It cannot be reversed.

> **Note**
> A separate form must be sent for each order or agreement.

Tax rules for court orders or written agreements made after April 1997

Generally, child support payments made under a court order or written agreement made after April 1997 (or before May 1997 if one of the situations mentioned above apply) are not deductible by the payer and do not have to be included in the recipient's income. Spousal support payments continue to be deductible to the payer and must be included in the recipient's income. The following explanations give more information about these rules.

> **Note**
> For an order or agreement made after April 1997, federal, provincial or territorial child support guidelines may automatically change the support amounts. For more information, visit the Department of Justice Canada website at **justice.gc.ca**, choose "Child Support" under "Family Law."

Child support payments

Under court orders and written agreements made after April 1997, any support amount that is not stated in the order or agreement as being only for the support of the recipient is considered to be child support. These amounts are not deductible by the payer and do not have to be included in the recipient's income.

Spousal support payments

Generally, support payments made under a court order or written agreement for the maintenance of the recipient are taxable to the recipient and deductible by the payer if **both** of the following situations apply:

- The order or agreement clearly states the amount to be paid for the current or former spouse or common-law partner.
- All payments for child support are fully paid for the current and previous years.

For more information, go to **canada.ca/taxes-support-payments**.

Priority of child support

If your court order or written agreement specifies child support payments **and** support payments for the recipient, priority is given to the child support. This means that all payments made are first considered to have been made toward child support. Any amount paid over and above the child support amount is considered to be support payments for the recipient.

All child support payable to a recipient **must** be fully paid before any amounts paid as support for the recipient can be claimed as a deduction. Any overdue child support amounts are carried forward and added to the next year's support payments.

Note
The priority of child support does not apply when the child support and spouse or common-law partner support are payable under different court orders or written agreements and the recipients are different people.

Example
Mark and Dana are separated. Beginning January 2019, Mark had to make monthly support payments of $400 ($150 for Dana and $250 for their children). Mark paid $400 from January to March for a total of $1,200. He made no other payment for the rest of the year. Mark owes $1,800 in child support.

When he filed his 2019 tax return, Mark could not deduct the spousal support payments because he did not fully pay his child support. However, Dana still had to report the spousal support payments received ($150 x 3 = $450) on her 2019 tax return.

In 2020, Mark must fully pay all child support owing for 2019 and 2020 before he can deduct anything he pays for spousal support.

For more information, see Income Tax Folio S1-F3-C3, Support Payments.

Child custody and the amount for an eligible dependant

Generally, if you are required to make child support payments to a current or former spouse or common-law partner for a child, you cannot claim an amount for an eligible dependant on line 30400 for that child.

If you and another person each have a clearly established requirement under a court order or written agreement to make child support payments for a child, normally neither of you would be able to claim the amount for an eligible dependant for that child. However in this case, you may still be eligible to claim the amount for an eligible dependant, as long as you and the other person agree that you will make the claim. If you cannot agree, neither of you can claim an amount for an eligible dependent for that child.

One person paying child support

If you make child support payments for a child and the other parent does not, you cannot claim an amount for an eligible dependant for that child. Only the parent who does not pay child support can claim the amount for an eligible dependant on line 30400 of their tax return (Step 5 – Federal tax) for that child.

More than one person paying child support

Change in custody

If there was a change in custody during a year and, as a result, you both were required to make child support payments at some point during the year, you have to agree who will claim an amount for an eligible dependent for that child. If you cannot agree who will claim the amount for the child, neither of you can make the claim.

Example
Terry and Jordan are separated and Drew is their only child. Their court order states that Jordan has sole custody of Drew and Terry pays $500 a month of child support to Jordan for Drew. In 2019, Jordan accepts employment in another province. An amended court order is made in July 2019 stating that Terry now has sole custody of Drew and that Jordan pays Terry $400 a month in child support for Drew.

For the tax years before 2019, Terry cannot claim an amount for an eligible dependant on line 30400 of his tax return, because he had a legal obligation to pay child support. Jordan can claim an amount for an eligible dependant for Drew for those years, since he had no obligation to pay child support and has custody of Drew.

For the 2019 tax year, both parents had an obligation to pay child support to the other parent for Drew at some point during the year. Terry and Jordan agree that Terry will claim an amount for an eligible dependant on line 30400 of his tax return. If they did not agree, neither of them could claim the amount on line 30400 for Drew.

Shared custody

If you **and** another person share custody of a child throughout the year, and you each have a clearly established requirement under a court order or written agreement to make child support payments for that child, normally, neither of you would be able to claim the amount for an eligible dependant for that child. However, in this case, one of you may still be eligible to claim the amount, as long as you and the other person agree who will make the claim. If you cannot agree, neither of you can claim the amount for that child.

A court order or written agreement that calculates child support obligations based on a statutory scheme (such as The Federal Child Support Guidelines) does not necessarily establish a requirement for both parents to make child support payments for purposes of the Income Tax Act. Also, the fact that both parents' income is used to calculate child support is not sufficient to establish a requirement that both parents make child support payments. Unless the order or written agreement clearly establishes that both parents are required to pay child support, only one parent is considered to be making child support payments. In this case, the payer cannot claim the amount for an eligible dependant, and the recipient may be able to claim the amount, provided they are otherwise eligible to claim the amount.

Example
William and Julie share custody of their children, Emily and Eric. Emily and Eric spend 50% of their time with William and 50% of their time with Julie. Based on William's and Julie's incomes, the court order states that William has to pay Julie $250 a month for child support.

Even though Julie's income was considered when determining the amount each parent had to contribute for the children, only William is considered to have, for purposes of the amount for an eligible dependant, a legal obligation to make child support payments. Therefore, William cannot claim an amount for an eligible dependant for either Emily or Eric. However, Julie can claim an amount for an eligible dependant on line 30400 of her tax return for either Emily or Eric, provided she is otherwise eligible.

For more information about your eligibility to claim the amount for an eligible dependant, see line 30400 in the Federal Income Tax and Benefit Guide.

For more information on tax rules for support payments, see Income Tax Folio S1-F3-C3, Support Payments.

For more information about the Federal Child Support Guidelines and how to determine child support, visit the Department of Justice Canada website at **justice.gc.ca** and choose "Child Support" under "Family Law."

Filling out your tax return

Payer

If you are claiming deductible support payments, enter on line 21999 of your tax return the **total amount** of support payments you paid under all court orders and written agreements. This includes any non-deductible child support payments you made. Do **not** include amounts you paid that are more than the amounts specified in the order or agreement, such as pocket money or gifts that you sent directly to your children.

Enter on line 22000 of your tax return the **deductible part** of the support payments that you paid.

Make sure that both line 21999 and line 22000 are filled out correctly to avoid your claim being delayed or denied. You also have to register your court order or written agreement with the CRA. For more information, see "Registering your court order or written agreement" on page 13.

Example
Diane and Gene recently divorced. In their court order made in December 2019, Gene has to pay Diane $1,000 per month for their two children, and $500 per month for spousal support.

Gene started making monthly support payments of $1,500 in January. He paid a total of $18,000 for 2020.

Gene enters the total support payments amount of $18,000 on line 21999 of his 2020 tax return. On line 22000 of his 2020 tax return, he enters $6,000. This is the spousal support amount, which is the deductible part of his support payments.

Note
If your court order or written agreement includes support paid for your current or former spouse or common-law partner in a previous year for which you have already filed a tax return, you can ask for an adjustment. See "How to change a return" in the Federal Income Tax and Benefit Guide.

Year of change in marital status

In most circumstances, you cannot claim a personal tax credit(s) for a particular person (spouse or common-law partner or child) if you had to make support payments for that person to your current or former spouse or common-law partner. This rule applies in any of the following situations:

- you lived separate and apart from your current or former spouse or common-law partner **throughout the entire year** because of the breakdown in your relationship
- you claimed a deduction for the deductible spousal support amounts paid in the year to your current or former spouse or common-law partner

If you had to pay spousal support and you lived separate and apart from your current or former spouse or common-law partner for only **part of that year** because of a breakdown in your relationship, you may claim the applicable personal tax credit(s) for your spouse or common-law partner or child. This will be the case as long as you do not claim a deduction for the deductible spousal support amounts paid in the year to your current or former spouse or common-law partner. This rule allows, for example, an individual who is entitled to a deduction for support amounts paid in the year in which the relationship breakdown occurs to claim the deduction for support amounts or the personal tax credit(s), whichever is more beneficial.

All other requirements to claim the applicable personal tax credit(s) for your spouse or common-law partner or child must be met. For more information, see the applicable lines of your tax return:

- for your eligibility to claim the spouse or common-law partner amount, see line 30300
- for the amount for an eligible dependant, see line 30400
- for the Canada caregiver amount(s) when you calculate certain personal tax credits, see lines 30300, 30400, 30425, 30450, and 30500

If you reconciled before the end of that year and you choose to claim the spouse or common-law partner amount on line 30300 of your tax return, you may also be able to claim an amount on line 32600, Amounts transferred from your spouse or common-law partner, of your tax return (Step 5 – Federal tax).

If you are claiming amounts for the applicable personal tax credit(s) instead of the support payments, enter the total support paid on line 21999, and enter zero on line 22000 of your tax return. Otherwise, the CRA will have no record of your payments.

Example 1
Roger and Mary separated on September 1, 2020. Under the written agreement, beginning on that date, Roger pays $300 monthly in spousal support. Mary had no other income in 2020.

When filing his 2020 tax return, Roger could deduct one of the following:

- the deductible spousal support he paid = $1,200 ($300 × 4 months)
- the spouse or common-law partner amount for Mary (line 30300 of his tax return)

Since Mary had no other income, Roger would be able to claim the full spouse or common-law partner amount. Therefore, Roger decides to claim the spouse or common-law partner amount at line 30300 of his tax return since it is the most beneficial. He should enter the amount of support he paid on line 21999 and enter zero on line 22000 on his tax return.

Mary has to report the $1,200 she received in support payments on her 2020 tax return.

Example 2
Lauren and Rosa separated on November 1, 2020 and Gabriella is their only child. Their court order, beginning on that date, states that Lauren has sole custody of Gabriella and has to make monthly spousal support payments of $800 to Rosa. Rosa had other income, exceeding Lauren's basic personal amount, in 2020.

When filing her 2020 tax return, Lauren could deduct **one** of the following:

- the deductible spousal support she paid = $1,600 ($800 × 2 months)
- the spouse or common-law partner amount for Rosa (line 30300 of her tax return)

Due to Rosa's other income, Lauren decides to claim the deductible support payments she made since it is the most beneficial. She should enter the amount of support she paid on line 21999 and $1,600 on line 22000 of her tax return.

Since Lauren does not have to pay a child support amount to Rosa for Gabriella, she may also be able to claim the amount for an eligible dependant for Gabriella.

Rosa has to report the $1,600 she received in support payments on her 2020 tax return.

Note
If you have more than one recipient to whom you are making support payments, your tax situation may vary. For more information, see Income Tax Folio S1-F3-C3, Support Payments.

Retroactive lump-sum payments

You have to give to the recipient a filled out Form T1198, Statement of Qualifying Retroactive Lump-Sum Payment, if **all** the following situations apply:

- You made one **lump-sum** payment of at least $3,000.
- The lump–sum payment was made to bring the payments up to date.
- You can deduct the amount.
- The recipient has to report the amount as income.

For more information, see "Lump-sum payments" on page 6.

Reimbursement of support payments

If support payments were reimbursed to you because of a court order, you may have to include the reimbursed amount in income on lines 12799 and 12800 of your tax return for the year it is received. It must be included in income if **one** of the following situations applies:

- You deduct the amount on that tax return.
- You deducted it in a previous year.

Legal and accounting fees

As the payer, you **cannot** claim legal and accounting fees on line 22000, 22100, or 23200 incurred:

- to get a separation or divorce

- to establish, negotiate, or contest the amount of support payments
- to establish child custody or visitation rights

Supporting documents

When you file your tax return, do not send any supporting documents. Keep them in case the CRA asks to see them.

However, if the CRA asks for receipts, acceptable receipts must state your name, the date of payment, and the amount you paid.

Any of the following documents may be accepted to support your claim:

- cancelled cheques or cheque images (copies of both sides of the cheque have to be legible)
- bank and employer statements if they show a transfer of funds from the payer's account or paycheque to either the recipient's account or to a provincial agency and the amounts are equal or less than the amounts specified in the court order or written agreement
- statement or letter from the maintenance enforcement program (for example, provincial agency) supporting the actual amount of support paid under the court order or written agreement
- signed receipts from the recipient showing the total amount paid in the year

Recipient

If you are reporting taxable support payments, enter on line 12799 of your tax return the **total amount** of support payments you received under a court order or written agreement. This includes any support payments you received under a social assistance arrangement.

Do **not** include amounts you received that are more than the amounts specified in the order or agreement, such as pocket money or gifts that your children received directly from the payer.

Enter on line 12800 the **taxable part** of support payments you received.

Make sure that both line 12799 and line 12800 are filled out correctly to avoid a delay in assessing your tax return.

You also may have to register your court order or written agreement with us. For more information, see "Registering your court order or written agreement" on page 13.

Example
Diane and Gene recently divorced. In their court order made in December 2019, Gene has to pay Diane $1,000 per month for their two children, and $500 per month in spousal support.

Monthly support payments of $1,500 began in January, making a total support payments amount of $18,000 for 2020.

Diane enters the total support payments amount of $18,000 on line 12799 of her 2020 tax return. On line 12800, she enters $6,000. This is the spousal support amount, which is the taxable part of the support payments.

Note
If you received a payment before the end of the year, you have to include it in income for that year, as long as it meets the conditions on page 5. You cannot delay including a payment in income by not cashing the cheque.

Retroactive lump-sum payment

If you received a **lump-sum** support payment, parts of which were for previous years, you have to report the whole payment in the year the lump-sum payment is received.

However, you can ask the CRA to tax the parts for the previous years as if they were received in those years if **all** of the following situations apply:

- The amount that applies to previous years is $3,000 or more (not including interest).
- You were resident in Canada.
- It is to your advantage for tax purposes.

The payer of the support payments should give you a filled out Form T1198, Statement of Qualifying Retroactive Lump-Sum Payment. Include this form with your tax return to ask for this special tax calculation on a retroactive lump-sum payment. The CRA will tell you the results on your notice of assessment or notice of reassessment. For more information, see "Lump-sum payments" on page 6.

Repayment of support payments

If you repaid support payments because of a court order, you may be able to claim a deduction on line 22000 of your tax return for that year (or in either of the following two years). You can claim this deduction if **both** of the following situations apply:

- You reported the original support payments you received as income on that same tax return or on a previous year's tax return.
- You have not already claimed a deduction for the repayment.

Legal and accounting fees

As the recipient, you **can** deduct, on line 22100 of your tax return, legal and accounting fees incurred:

- to collect overdue support payments owing
- to establish the amount of support payments from your current or former spouse or common-law partner
- to establish the amount of support payments from the legal parent of your child (who is not your current or former spouse or common-law partner) where the support is payable under the terms of a court order
- to try to get an increase in support payments

You **can** also deduct, on line 23200 of your tax return, legal and accounting fees incurred to try to make child support payments non-taxable.

As the recipient, you **cannot** claim legal and accounting fees incurred:

- to get a separation or divorce
- to establish child custody or visitation rights

Legal and accounting fees paid to collect a lump-sum payment that does not qualify as a support payment are not deductible (see "Lump-sum payments" on page 6).

Have you transferred the rights to your support payments?

You may assign or transfer your rights to your support payments to your provincial government so you can receive social assistance. If you have transferred your rights to your support payments, report the total amounts you received on line 12799 (and any taxable part on line 12800). These amounts are not included in box 11 of Form T5007, Statement of Benefits.

Supporting documents

When you file your tax return, do not include your receipts or cancelled cheques, or your court order or written agreement. Keep them in case the CRA asks to see them.

Registering your court order or written agreement

If your court order or written agreement includes a payment of spousal support, you **must** register it with the CRA. This will allow the CRA to verify the part of your payments that is spousal support and, if applicable, the part that is child support. You will also avoid unnecessary delays and adjustments to your tax return.

To register your court order or written agreement, follow the instructions on Form T1158, Registration of Family Support Payments. Do **not** include your order or agreement with your tax return.

Notify the CRA if the spousal or child support payable changes (other than cost-of-living adjustments or changes already stated in the court order or written agreement).

Do **not** register your court order or written agreement if it requires child support payments **only**.

> **Note**
> Send a separate Form T1158 for each court order or written agreement you are registering.

Deductions from your pay

Payer

If you are employed and you make deductible support payments, you can ask the CRA to allow the **reduction** of the amount of income tax that your employer is deducting from your pay.

Send Form T1213, Request to Reduce Tax Deductions at Source, to your tax services office.

If you qualify, you can take our letter of authority to your employer to adjust the tax deducted from your pay.

Recipient

If you are employed and you receive taxable support payments, you may want to **increase** the amount of tax that is deducted from your pay.

To increase tax deducted from your pay, fill out Form TD1, Personal Tax Credits Return, and give it to your employer.

Payments made after death

Payments made after the death of the **recipient** are not deductible by the payer. Whether the payments are made to the estate or to the children, these payments would not meet the conditions of a support payment on page 5.

Payments made by the estate of a **payer** to the recipient are neither deductible nor taxable. The amounts do not meet the conditions of a support payment because an estate cannot have a spouse or common-law partner.

Payments to or from a non-resident

Payer

If you are a resident of Canada who makes support payments to a non-resident, you do not have to withhold tax on the payments. You can deduct the payments if the conditions on page 5 are met.

Recipient

If you are a resident of Canada who receives support payments from a resident of another country, you have to include the payments in your income if the conditions on page 5 are met.

However, you may be able to claim a deduction for the support payments you received. You can do so if the support payments you reported as income are tax-free in Canada because of a tax agreement (treaty) between Canada and the other country. For more information see line 25600 in the Federal Income Tax and Benefit Guide.

You may be able to claim a foreign tax credit if **both** of the following situations apply:

- The other country withheld tax from the support payments you reported as income.
- You have to pay tax on those payments on your tax return.

For more information, see line 40500 in the Federal Income Tax and Benefit Guide.

Example
Carol and Doug divorced on December 9, 2019. Doug lives in Australia. Carol is a Canadian resident. Under a court order, Doug paid Carol $500 a month in spousal support beginning January 1, 2020.

Under the terms of the Canada-Australia Income Tax Treaty, alimony and other support payments are only taxable in the source country. The payment is taxable **only** in Australia.

Carol must report $6,000 on lines 12800 and 12799 of her tax return. Carol also claims $6,000 as a deduction on line 25600 because of the terms of the Canada-Australia tax treaty.

Note
For tax treaty information, visit the Department of Finance Canada website at **fin.gc.ca**.

Digital services for individuals

The CRA's digital services are fast, easy, and secure!

My Account

My Account lets you view your personal income tax and benefit information and manage your tax affairs online. Find out how to register at **canada.ca/my-cra-account**.

MyCRA mobile web app

The MyCRA mobile web app lets you access and view key portions of your tax information. Access the app at **canada.ca/cra-mobile-apps**.

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, marital status, and information about children in your care
- register to receive email notifications when you have mail to view in My Account and when important changes are made on your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post

In addition, you can use My Account to:

- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.

For more information, go to **canada.ca/cra-email-notifications**.

For more information

What if you need help?

If you need more information after reading this guide, go to **canada.ca/taxes-support-payments** or call **1-800-959-8281**.

Forms and publications

To get our forms and publications, go to **canada.ca/cra-forms-publications** or call **1-800-959-8281**.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to **canada.ca/cra-email-lists**.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call **1-800-665-0354**.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

Complaints and disputes

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA). See the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to **canada.ca/cra-contact**.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to **canada.ca/cra-service-feedback**.

If the CRA has not resolved your service complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

Formal disputes (objections and appeals)

You can file a formal dispute or objection if you think the CRA misinterpreted the facts of your tax situation or applied the tax law incorrectly.

For more information about objections or formal disputes, go to **canada.ca/cra-complaints-disputes**.

Reprisal complaints

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to **canada.ca/cra-complaints-disputes**.