

## Special or Extraordinary Expenses

- **7 (1)** In a child support order the court may, on either spouse's request, provide for an amount to cover all or any portion of the following expenses, which expenses may be estimated, taking into account the necessity of the expense in relation to the child's best interests and the reasonableness of the expense in relation to the means of the spouses and those of the child and to the family's spending pattern prior to the separation:
  - **(a)** child care expenses incurred as a result of the employment, illness, disability or education or training for employment of the spouse who has the majority of parenting time;
  - **(b)** that portion of the medical and dental insurance premiums attributable to the child;
  - **(c)** health-related expenses that exceed insurance reimbursement by at least \$100 annually, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses;
  - **(d)** extraordinary expenses for primary or secondary school education or for any other educational programs that meet the child's particular needs;
  - **(e)** expenses for post-secondary education; and
  - **(f)** extraordinary expenses for extracurricular activities.

- **Definition of "extraordinary expenses"**

**(1.1)** For the purposes of paragraphs (1)(d) and (f), the term **extraordinary expenses** means

- **(a)** expenses that exceed those that the spouse requesting an amount for the extraordinary expenses can reasonably cover, taking into account that spouse's income and the amount that the spouse would receive under the applicable table or, where the court has determined that the table amount is inappropriate, the amount that the court has otherwise determined is appropriate; or
- **(b)** where paragraph (a) is not applicable, expenses that the court considers are extraordinary taking into account
  - **(i)** the amount of the expense in relation to the income of the spouse requesting the amount, including the amount that the spouse would receive under the applicable table or, where the court has determined that the table amount is inappropriate, the amount that the court has otherwise determined is appropriate,

- **(ii)** the nature and number of the educational programs and extracurricular activities,
- **(iii)** any special needs and talents of the child or children,
- **(iv)** the overall cost of the programs and activities, and
- **(v)** any other similar factor that the court considers relevant.

- **Sharing of expense**

**(2)** The guiding principle in determining the amount of an expense referred to in subsection (1) is that the expense is shared by the spouses in proportion to their respective incomes after deducting from the expense, the contribution, if any, from the child.

- **Subsidies, tax deductions, etc.**

**(3)** Subject to subsection (4), in determining the amount of an expense referred to in subsection (1), the court must take into account any subsidies, benefits or income tax deductions or credits relating to the expense, and any eligibility to claim a subsidy, benefit or income tax deduction or credit relating to the expense.

- **Universal child care benefit**

**(4)** In determining the amount of an expense referred to in subsection (1), the court shall not take into account any universal child care benefit or any eligibility to claim that benefit.

- SOR/2000-337, [s. 1](#)
- SOR/2000-390, s. 1(F)
- SOR/2005-400, [s. 1](#)
- SOR/2007-59, s. 2
- [SOR/2020-247, s. 3](#)