

**IN THE SUPREME COURT OF THE NORTHWEST TERRITORIES**

IN THE MATTER OF THE *Interjurisdictional Support Orders Act*,  
SNWT 2002, c. 19

BETWEEN:

ROBERT ARTHUR COLE

Applicant

-and-

CELINA RAYUKA JEROME

Respondent

**MEMORANDUM OF JUDGMENT**

**INTRODUCTION**

[1] This is an application brought by Mr. Cole under the *Interjurisdictional Support Orders Act*, SNWT 2002, c. 19 to vary ongoing and previous child support and payment of childcare expenses ordered on November 26, 2015. In particular, he seeks to pay an amount different from what is set out in the Northwest Territories *Child Support Guidelines*, R-138-98 (herein “*Guidelines*” or “*Guideline amount*”).

[2] The grounds advanced for the application are:

- a. Mr. Cole’s income has decreased significantly;

- b. Mr. Cole is resident in Alberta and so the *Guideline* amounts for Alberta should be applied;
- c. Mr. Cole now has significantly higher access costs; and
- d. Payment of the full *Guideline* amount creates undue hardship, given Mr. Cole's current family circumstances and the increased access costs.

[3] Mr. Cole also seeks to vary the amount of his ongoing contribution to daycare costs. Specifically, he seeks to limit this to his proportionate share of the net costs of one daycare provider.

## **FACTS**

[4] Mr. Cole and Ms. Jerome lived in a common-law relationship for approximately four years, ending in 2014. They lived in Inuvik. Their daughter was born in late 2013. She is now almost three and half years old and she lives in Inuvik with Ms. Jerome.

[5] This Court made an order on November 26, 2015 in Action No. S-1-FM 2015 000 136. Among other things, Ms. Jerome was granted sole custody of the child; Mr. Cole was granted reasonable access to her; and Mr. Cole was ordered to pay ongoing child support of \$909.00 and childcare costs of \$400.00 per month. Ms. Jerome was represented by counsel. Mr. Cole appeared *via* telephone. He was unrepresented.

[6] The ongoing support and daycare costs were based on Mr. Cole's income for 2014, less RRSP money he had withdrawn that year in the amount of \$30,707.94. He deposes he withdrew it because he was paying his then former (and now current) spouse \$2,400.00 per month in child support. For the purposes of child support, he was found to have an income of \$98,800.00 in 2014.

[7] The November 26, 2015 order also set amounts for arrears of child support and payments for past child daycare fees incurred by Ms. Jerome. Child support arrears were set at \$2,952.00 for the period of March 1, 2015 to October 31, 2015. Childcare costs were retroactively set at \$2,800.00 for the same time period.

[8] Sometime later, after Mr. Cole filed his income tax return for 2015, he discovered his income for 2015, as recorded on line 150, was \$90,846.42. This included RRSP income of \$19,718.69 he withdrew in December of 2015 for a down payment on a house, discussed below, and dividend income of \$379.73. His total income from employment, reported at line 101, was \$70,778.00.

[9] Mr. Cole's income tax information for 2016 was not provided, but he anticipates his gross income will be \$83,200.00 in 2017. Opportunities for overtime (which factored into previous years' earnings) have been eliminated. Both parties agree this is the figure upon which ongoing support should be based and that the appropriate *Guideline* amount would be from the Alberta table, being \$718.00 per month.

[10] Mr. Cole was separated from his current spouse during his relationship with Ms. Jerome. At the time, he had three children from that relationship. Once separated from Ms. Jerome, he reconciled with his spouse and they now live together in a house they purchased in December of 2015 just outside of Edmonton, Alberta. They have had two more children together since reconciling. The three older children are school aged. The younger two were aged one and three when Mr. Cole filed his application. Mr. Cole's wife stays at home to care for the children. She plans to go back to work when all of them are in school.

[11] Mr. Cole lived in Inuvik for a time following the parties' separation. He then moved to the Edmonton area of Alberta at the end of 2015, but he continued to travel to Inuvik frequently for work for most of 2016. His employer has now closed its operation in Inuvik and he no longer travels there for work.

[12] The home Mr. Cole and his wife have now is mortgaged and at this point there is little equity. As noted, Mr. Cole cashed his remaining RRSPs for the down payment. His wife did the same. They also borrowed \$10,000.00 from her parents and they are repaying them at a rate of \$400.00 each month. Mr. Cole estimates he pays \$2,500.00 a month for shelter, utilities and insurance. Of this, the mortgage payment is \$1,938.21. He feels he would not be able to find suitable rental accommodation for a family of five for much less.

[13] Mr. Cole and his wife have a second-hand vehicle that is subject to a loan of \$8,539.49 as of December 31, 2016. The payments are \$198.23 bi-weekly, or roughly \$429.00 per month.

[14] Mr. Cole included a statement of monthly expenses in his application, initially filed in August of 2016. In a subsequent affidavit Mr. Cole included some minor adjustments. The monthly outlay is approximately \$6,300.00. Other than \$300.00 per month for alcohol and tobacco and a loan payment to his wife's parents of \$400.00 per month, the monthly budget appears to contain only basic living expenses.

[15] Mr. Cole has debt from a credit card and a line of credit which was approximately \$6,360.00 in August of 2016. He says some of the household bills are met with the credit card and the line of credit is used for emergencies. At paragraph 25 of his affidavit he says he used the line of credit to pay Ms. Jerome \$1,500.00 at her request in January of 2017, so she could fix her car. Ms. Jerome says she asked Mr. Cole for money, but that it was to cover transportation and child care costs. It was applied to child support arrears.

[16] Ms. Jerome is employed full-time. Her gross income for 2015 was \$115,967.00.

[17] Ms. Jerome provided evidence about her monthly living expenses and her assets. Her total monthly expenses are estimated to be approximately \$5,900.00 per month. Like Mr. Cole's budget, Ms. Jerome has very little in her budget that is discretionary, other than \$200.00 per month on alcohol and tobacco and \$162.50 in monthly RRSP contributions. It also includes a monthly debt payment of \$914.00. Ms. Jerome says she consolidated credit card debts into a \$34,000.00 loan in 2015. She says the debt was incurred to support herself and the child.

[18] Ms. Jerome deposes that her living costs, particularly for food, shelter and transportation, are very high. She has recently moved to a smaller rental unit. She spends \$1,500.00 per month on rent and utilities and another \$1,200.00 on food. Her car is seven years old and she estimates it costs \$369.00 per month to operate it, including gasoline, insurance and maintenance.

[19] Daycare costs fluctuate, but appear to be on average \$1,020.00 per month, without accounting for tax treatment or subsidies. Ms. Jerome uses two daycare providers. Her regular provider costs \$800.00 per month. If this provider is sick, ill or on vacation, Ms. Jerome uses a drop-in daycare. She pays the drop-in fee when required. The drop-in fee was \$75.00 per day when the child was under three. It is now \$65.00 per day. Last year she spent \$2,640.00 for the drop-in daycare service. Ms. Jerome anticipates her net daycare costs for 2017 will be \$10,343.75. She points out in her affidavit that there is a possibility the child will begin attending junior kindergarten in the fall, which will reduce childcare costs.

[20] Mr. Cole has exercised very little access to the child since the parties separated. Each party has their own explanation for this.

[21] Ms. Jerome says Mr. Cole has made little effort to spend time with their daughter since her birth. She says she lived in Fort McPherson during much of the first year of the child's life. She visited Inuvik with the child and tried to contact Mr. Cole, but her overtures did not generate interest.

[22] In September of 2014 Ms. Jerome returned to live in Inuvik. Mr. Cole babysat the child from time to time, but it was irregular. He had her overnight on two occasions, once in April 2015 and once in June, 2015. Ms. Jerome says she tried to contact Mr. Cole by text message and email over the last three years, but he did not respond. She says she also tried to set up a visit when she was going to be in Edmonton, but she did not receive replies. She wound up cancelling the trip.

[23] Mr. Cole says he tried to see the child when he was still traveling to Inuvik for work. He has also offered to have the child come to stay with him in Edmonton, although he recognizes he needs to build a closer relationship with her first. He suggests his efforts to see the child were frustrated by Ms. Jerome, who insisted he follow certain rules when he had the child in his care and that he not take the child to his wife's parents' home. The latter limited significantly his ability to see the child when he was in Inuvik. Mr. Cole also says he has attempted to arrange access with the child when Ms. Jerome has been in Alberta, but she has not been receptive to this.

[24] Neither party has been cross-examined on any of the statements in their respective affidavits.

## **THE PARTIES' POSITIONS**

[25] The parties are in agreement on certain points.

[26] First, they agree support for the current year should be based on what Mr. Cole's projected income is, rather than what he earned last year, because it offers a more accurate depiction of his income. This is \$83,200.00. Second, they agree it is the Alberta table amount that should be used as a starting point for determining support, not the amount in the Northwest Territories' table. As noted, for Mr. Cole's level of income that amount is \$718.00 a month for this year. Third, the parties agree that for 2016 the amount of support should be set at \$984.66 per month. Finally, they agree Mr. Cole's proportionate share of childcare costs should be based on the net cost to Ms. Jerome, taking into account any subsidies to which she may be entitled and favourable tax treatment.

[27] The parties are not in agreement that either high access costs or Mr. Cole's legal obligations to his second family give rise to undue hardship. Further, Mr. Cole does not agree the costs of daycare should include amounts paid for the "drop-in" services Ms. Jerome uses when her regular daycare provider is not available. Mr. Cole thinks he should pay \$267.00 per month toward daycare expenses and Ms. Jerome thinks he should pay \$362.06. Finally, Mr. Cole seeks a retroactive reduction in his child support obligations for November and December of 2015 based on his actual income for that year, as well as the application of the Alberta table amount. Ms. Jerome agrees the Alberta table amount should be used, but she argues Mr. Cole's entire income, including RRSP income, should be used in determining what child support should be for those two months.

### **RETROACTIVE ADJUSTMENT FOR 2015**

[28] Mr. Cole argues that because his income for 2015 was lower than his reported income for 2014, and because he was actually resident in Alberta at the time, he should receive a retroactive adjustment of child support from \$909.00 per month to \$605.45 per month, for the months of November and December, 2015. He bases this on an income of \$71,157.73. This is the amount of his income after deducting \$19,718.69 in RRSP income.

[29] Ms. Jerome also argues for a retroactive adjustment, but contends the full amount of Mr. Cole's income, including his RRSP income, should be used to determine the amount. The Alberta table amount for an income of \$90,876.42 is \$787.05 per month.

[30] Mr. Cole's counsel concedes that RRSP withdrawals are presumptively part of a paying parent's income, but also notes these amounts can be excluded from income at the Court's discretion in appropriate circumstances: *Pitt v Tee*, 2016 NWTSC 40 paras 17-21. In my view, this is an appropriate case for excluding RRSP withdrawals from the overall determination of income. Mr. Cole used his RRSPs in 2015 for a down payment on a house which, in turn, has helped him to meet his family's living expenses. It is not a recurring source of income and, in fact, resulted in the complete depletion of his savings.

[31] The use of the Line 150 income from the previous year's tax return information assumes there will be little fluctuation in income between one year to the next and in many cases, that assumption is correct. In this case, however, the difference between what Mr. Cole earned in 2014 and what he earned 2015 is

almost \$20,000.00. That is a significant drop and it warrants retroactive adjustment.

[32] Accordingly, Mr. Cole's maintenance payments should be retroactively adjusted to \$605.45 for each of November and December of 2015.

## **DAYCARE COSTS**

[33] Mr. Cole argues he should only have to pay a proportionate share of the costs for Ms. Jerome's main daycare provider.

[34] Among other things, Mr. Cole says Ms. Jerome has access to certain types of leave from her job which would enable her to take time off to care for the child in the event daycare is not available. He argues she should avail herself of this leave, rather than using an alternate daycare provider when her regular provider is unavailable.

[35] Respectfully, I cannot accept this argument. In arranging for appropriate back-up childcare, Ms. Jerome is acting as a responsible employee and prudent parent. She should not be required to take time off work to reduce daycare costs. Her plan is reasonable and the costs are not excessive. Accordingly, Mr. Cole should share proportionately in the net costs for both providers.

[36] Ms. Jerome anticipates she will incur net daycare costs of \$10,343.00 in 2017. Using Ms. Jerome's total income for 2015 as reported in her Notice of Assessment of \$115,967.00, and Mr. Cole's anticipated 2017 income of \$83,200.00, he is responsible for 42% of the total net daycare costs. For 2017, this amount will be set at \$362.00 a month, subject to a reduction in the actual costs, discussed below.

[37] Ms. Jerome raised the possibility of the child attending junior kindergarten starting this fall, but at the time of the application she was unable to confirm if this program would be offered in Inuvik. Should the child attend junior kindergarten, daycare costs will be reduced and likely incurred for after-school care or daycare when the program is not operating. The current Order will be varied to include a requirement for Ms. Jerome to inform Mr. Cole if the child is registered in junior kindergarten or other pre-school program and Mr. Cole's contribution can be adjusted accordingly.

## **UNDUE HARDSHIP**

[38] Child support guidelines throughout Canada are aimed at creating fairness and certainty amongst parents and children across the country. They do this by, among other things, providing consistent and objective guidance on how income should be determined for the purposes of setting child support and by assigning a certain level of support to that income, taking into account the size of the family and where they live.

[39] Child support guidelines legislation also recognizes that there will be some situations where the amount of support that would ordinarily payable by reason of the paying parent's income is inappropriate. In particular, section 12(1) of the *Guidelines* allows the Court to award an amount of child support different from what is set out in the table if it determines ordering the table amount would cause the paying parent undue hardship.

[40] As a process, a claim for undue hardship involves two steps. An applicant must first prove the specific facts that have created the hardship. A non-exhaustive list of things that may amount to undue hardship is found in s. 12(2) of the *Guidelines*. Included are unusually high access costs and a legal obligation to support other children, both of which Mr. Cole argues in his application. The second step requires an applicant to demonstrate his or her household will have a lower standard of living than the other parent's unless the amount of support is reduced. *Mingo v Faulkner*, 2013 NWTSC 83; *Newman v Bogan*, 2010 NWTSC 69; see also *Hanmore v Hanmore*, 2000 ABCA 57 (CanLII).

[41] The threshold to establish undue hardship is high. Mere economic difficulty in meeting the burden is insufficient to meet the threshold. In *Barrie v Barrie*, [1998] ABQB 291 (CanLII) Perras, J. stated the following at paragraph 23 in respect to the equivalent provisions in the *Federal Child Support Guidelines*, SOR/97-195:

[...] It is also clear that this safety valve is also very narrow in scope as the legislation mandates the establishment of not just hardship but undue hardship. "Hardship" in various main stream dictionaries is defined as "difficult, painful suffering" while "undue" is generally defined as "excessive, disproportionate". Hence, in order for a claim of undue hardship to be made out, a claimant of such must satisfy the court that the difficulty, suffering or pain is excessive or disproportionate - a very steep barrier under the circumstances.

[42] Even where an applicant demonstrates undue hardship in accordance with the legislative framework, the Court may still require the *Guideline* amount be paid. *Mingo, supra*.

### ***Undue Hardship Arising from Access Costs***

[43] In support of his argument that high access costs give rise to undue hardship, Mr. Cole provided information about the cost of air travel between Inuvik and Edmonton as well as hotel accommodation costs in Inuvik. It requires no great leap in logic to conclude that access costs in these circumstances will be high. From the evidence, however, it does not appear the potential costs of travel between Alberta and Inuvik are what prevent Mr. Cole from exercising access, nor is it likely he will be able to exercise more regular access to his daughter if his overall maintenance obligation is reduced.

[44] While the exact reasons are unclear, the fact is that Mr. Cole has exercised access infrequently and irregularly. It appears there is a history of Ms. Jerome having a difficult relationship with Mr. Cole's wife and her family members who are in Inuvik. I expect this has exacerbated the tensions between Ms. Jerome and Mr. Cole and that it has worked against the parties in resolving the question of access. Unfortunately, the access issue cannot be resolved on the basis of the affidavit evidence before me. In particular, I cannot be confident any actual access costs will be incurred or that granting financial relief to Mr. Cole to offset the *potential* costs of access would alleviate the problems the parties have on this issue overall. I am therefore unable to grant Mr. Cole relief on this basis.

### ***Undue Hardship Arising from Second Family Obligations***

[45] Mr. Cole also argues that his legal obligation to support his other children at the same time he pays support to Ms. Jerome in the *Guideline* amount causes undue hardship. This is far more persuasive.

[46] Mr. Cole's obligation to support the children from both families is not in question.

[47] I recognize the fact of additional child support obligations, by itself, does not necessarily give rise to undue hardship. Many courts have addressed the issue of when the assumption of second family responsibilities gives rise to undue hardship and why it does not always do so. For example, in *Messier v Baines*, [1997] SJ

627 (UFC), Wright, J. stated, at para 10, that second families are not uncommon and while the new obligations may create some economic hardship, that hardship is not necessarily undue, even where the paying parent's standard of living is lower than the payee's.

[48] Similarly, in *Jackson v Holloway*, [1997] SJ 691 at para 19, McIntyre, J. noted:

A separated spouse with a child support obligation enters into a new family unit knowing he or she has an obligation and is expected to organize his or her affairs with due regard to that obligation.

[49] In hindsight, Mr. Cole could have organized his affairs more prudently following his reconciliation with his wife, particularly in light of his known familial obligations at that time. One cannot turn back time, however, and the fact is there are now six children to consider. Mr. Cole's current income is relatively modest compared to the breadth of his obligations. The children who live with him in Alberta are living what might be described as a "bare bones" existence. They get the necessities, but there is nothing in the budget for recreation or clothing and only \$183.00 for "activities, lessons and supplies". These are not luxury items.

[50] The circumstances here suggest this situation is one which may cross the threshold from a difficult or uncomfortable financial burden to one of genuine undue hardship as that term is described in jurisprudence throughout Canada. It warrants further analysis, particularly consideration of the standards of living in each household.

[51] Whether an applicant's household has a lower standard of living may be determined by using the formula set out in Schedule B of the *Guidelines*. It begins with a determination of the net household income of each parent. This includes the income of every member of each household. Certain items are deducted from this, including the amount of child support that would have to be paid under the *Guidelines*. This results in an adjusted annual income for each parent's household that is then divided by a low income measure amount based on the number of people in each household. This, in turn, leads to a household income ratio for each one. If the paying parent establishes he or she has a lower household income ratio, then undue hardship may be made out.

[52] The parties are in agreement about the annual net income of the other to be used in determining their respective household income ratios, as well as the appropriate *Guideline* amount in the circumstances. The calculations are as follows:

<b>Mr. Cole</b>	<b>Ms. Jerome</b>
Annual Net Household Income: \$82,481.45	Annual Net Household Income: \$94,500.66
Minus Support Payable based on the <i>Guidelines</i> for Alberta and including proportionate share of childcare expenses [12 x (\$718.00 + \$362.06 <sup>1</sup> )] <sup>2</sup> : (\$12,960.72)	\$12,960.72
Annual Net Income less support and share of childcare costs: \$69,520.73	Annual Net Income plus support and childcare cost contribution: \$107,460.72
Low Income Ratio: (Based on 2 adults + 5 children) \$29,070.00 <sup>3</sup>	Low Income Ratio: (Based on 1 adult + 1 child) \$14,535.00
<b>Household Income Ratio:</b> \$69,520.73 ÷ \$29,070.00 = <b>2.39</b>	<b>Household Income Ratio:</b> \$107,460.72 ÷ \$14,535.00 = <b>7.39</b>

[53] Quite clearly, Mr. Cole has a lower household income ratio than Ms. Jerome. The standards of living between the two households are significantly disproportionate. In my view, it confirms that having Mr. Cole pay child support in the amount set out in the *Guidelines* creates undue hardship which has implications not just for Mr. Cole, but for his other five children. The amount of child support he pays should be adjusted to something less than the *Guideline* amount.

<sup>1</sup> This is the amount for child care proposed by Ms. Jerome based on both providers.

<sup>2</sup> Payment of arrears at the rate of \$100.00 per month has not been included

<sup>3</sup> Ms. Jerome's brief erroneously cited the Low Income Ratio for 2 adults and 1 child. This has been changed to reflect the correct amount.

[54] Mr. Cole suggests the amount of maintenance should be set at \$400.00 per month. It is unclear how he arrived at this figure. In fairness, however, there is little guidance offered by the law on how to determine what child support should be if it is to be an amount other than what is directed by the *Guidelines*. In *Rauda v Francis*, 2012 SKPC 27, 2012 CarswellSask 107, payment of the *Guideline* amount by a father who was impoverished and had no source of income was found to cause undue hardship. He was nevertheless ordered to pay \$25.00 a month in recognition of his continuing child support obligation. In *St. Laurent v St. Laurent*, 2014 ABQB 519, 2014 CarswellAlta 1493 undue hardship was made out and the support obligation was varied to limit the amount the father was expected to pay in child care, because other, less costly options were available to the mother.

[55] This is not a case where Mr. Cole and his family live near or below the poverty line, such that a “symbolic” amount should be awarded. He is able to contribute meaningfully to the costs of raising his daughter with Ms. Jerome. He just cannot pay the full *Guideline* amount. This is also not a case where there are less costly options available for Ms. Jerome for daycare, so there is really no rational basis for removing the requirement for Mr. Cole to contribute to daycare costs.

[56] One way to rationalize the amount of child support to be paid when a paying parent demonstrates undue hardship is with reference to how much that parent would be required to pay for one family, consisting of the total number of children for which he or she is legally responsible. This approach was taken in *Bumpus v Benoit*, 2004 PESCTD 60, 2004 CarswellPEI 73. Upon being satisfied that undue hardship was made out, the court considered what the basic obligation would be if the children were all in one family and then apportioned that amount amongst each child. Applying that approach here, the Alberta table amount for six children, based on an annual income of \$83,200.00, is \$2,351.24 per month, or \$391.87 per child. That is very close to the \$400.00 figure Mr. Cole suggested.

[57] The court in *Bumpus* recognized this approach does not offer a perfect solution because, among other things, it fails to take into account that the child in relation to whom the relief is sought lives in separate household. I agree. There are certain economies of scale that are achieved when a family lives under one roof, which are simply not available when families must live separately. In this case, the child not only lives in a separate household, but she lives in a place where basic living costs, that is food, shelter and transportation, are very high. This is borne out in black and white by the monthly expense statements submitted by each party, neither of which were contested. Ms. Jerome spends nearly as much for

herself and her daughter as Mr. Cole does for his wife and other five children. This is so even if Ms. Jerome's monthly debt payment of \$914.00 is excluded from consideration. None of her expenses appear excessive, unreasonable or unnecessary.

[58] Thus, while the approach in *Bumpus* provides a rational starting point, the amount of relief from support obligations that is ultimately awarded to Mr. Cole must take additional factors, such as differences in the cost of living and the receiving parent's actual costs of living, into account to be fair to everyone. What is ultimately granted must provide relief to the paying parent, but still place a meaningful amount of support in the other parent's hands. In my view, requiring Mr. Cole to pay child support in the amount of \$500.00 per month will achieve this balance.

[59] Mr. Cole's tight financial circumstances, while serious, are temporary. Mr. Cole indicates his wife will be returning to the workforce when their youngest child, "L.", starts school, which should go some distance in closing the standard of living gap between the two households. It is not clear exactly when this will occur, as there is no evidence about at what age children can access school programs in Alberta. Based on Mr. Cole's evidence, however, the youngest child will be four years old in early 2020. It is also possible Mr. Cole's income will return to or even exceed the level it was in the past, thus allowing him to contribute the full table amount of support. Monitoring of both possibilities can be addressed in the Order.

## **ORDER**

[60] I direct the Order granted by this Court on November 26, 2015 be varied retroactively and prospectively as follows:

a. Paragraph 3 is varied to read:

3 (a) The Respondent shall pay the Applicant support for the child in the amount of \$605.45 for the months of November and December of 2015 and the amount of \$984.66 per month for 2016.

3 (b) Commencing January 1, 2017 and continuing until August 31, 2020, or until further Order, whichever shall first occur, the Respondent shall pay the Applicant the amount of \$500.00 per month for support of the child.

3 (c) Subject to the terms of any subsequent order, the Respondent shall pay the Applicant support for the child in the *Guideline* amount for his province or territory of residence in accordance with his income, commencing September 1<sup>st</sup>, 2020.

b. The existing subparagraph “a” in paragraph 3 shall remain the same, but will be renumbered as subparagraph 3(d)

c. Paragraph 4 is varied to read:

4 (a) The Respondent shall pay childcare to the Applicant in the amount of \$400.00 per month commencing November 1<sup>st</sup>, 2015 until December 31, 2016.

4 (b) Commencing January 1<sup>st</sup>, 2017 and subject to an adjustment as contemplated in paragraph 4 (c), the Respondent shall pay the Applicant \$362.00 per month on the first day of each month for daycare costs, being 42% of the anticipated net costs of daycare.

4 (c) In the event the child is attending school, including junior kindergarten, the Respondent shall pay the Applicant an amount equivalent to 42% of the net costs of after-school care and daycare required when the school program is not operating.

d. The existing subparagraph “a” in paragraph 4 shall remain the same, but will be renumbered as subparagraph 4(d).

e. Paragraph 5 is varied to read:

5 (a) The Applicant shall notify the Respondent in the event the cost of childcare falls below a gross cost of \$800.00 per month and in the event the child no longer requires full-time childcare. Without limiting the foregoing, the Applicant shall inform the Respondent in writing of the child’s registration in and attendance at junior kindergarten, kindergarten or grade school within 30 days of registration, as well as the anticipated net costs of after-school care and daycare required.

5 (b) The Respondent shall notify the Applicant in writing of L.'s registration in and attendance at junior kindergarten, kindergarten or equivalent program within 30 days of the registration.

f. The following paragraphs are added to the Order:

9. The parties shall provide each other with copies of their respective Notices of Assessment and Income Tax Return Summaries no later than June 30 of each year, commencing in 2018.

10. The Respondent shall also advise the Applicant of the amount of any income from his wife, Jaclyn, no later than June 30 of each year, commencing in 2018.

K.M. Shaner  
J.S.C.

Dated at Yellowknife, NT, this  
1<sup>st</sup> day of May, 2017

Counsel for Robert Arthur Cole:  
Counsel for Celina Rayuka Jerome:  
Counsel for the Designated Authority:

Jeremy D. Lewsaw  
Paul Parker  
Jana Shoemaker

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