

CANADA / JUDGMENT

M.J.H.I.G. v. F.M.E.G.

2026 BCSC 11

COURT

Supreme Court of British Columbia

DECIDED

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2026 BCSC 11 M.J.H.I.G. v. F.M.E.G.

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

M.J.H.I.G. v. F.M.E.G.,

2026 BCSC 11

Date: 20260112

Docket: E230584

Registry: Victoria

Between:

M.J.H.I.G.

Claimant

And

F.M.E.G.

Respondent

Before: The Honourable Justice K. Wolfe

Reasons for Judgment

Counsel for Claimant:

A. Gosling

The Respondent, on his own behalf:

F.M.E.G.

Written Submissions of the Respondent:

August 12, 2025

Written Submissions of the Claimant:

August 19, 2025

Written Reply Submissions of the Respondent:

August 20 and 28, 2025

Place and Date of Judgment:

Victoria, B.C.

January 12, 2026

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Introduction

- [1] The parties seek the Court's assistance to clarify certain issues and reconcile past amounts owing under a final order issued on December 24, 2024 after a summary trial of the parties' family law claims (the "December 2024 Order"). My reasons on the summary trial application are indexed as 2024 BCSC 2372 (the "Reasons"). I rely on and will not repeat the facts set out in the Reasons; this decision should be read in conjunction with the Reasons.
- [2] The summary trial addressed the following issues: guardianship, parental responsibilities and parenting time; child support, special and extraordinary expenses and spousal support; and division of family property including pensions. The parties have one child together (the "Child"), who is now 18 years of age.
- [3] The December 2024 Order included terms for determining the parties' incomes for calculating child support for 2023, 2024 and onwards pursuant to the Federal Child Support Guidelines, SOR/97-175 [Guidelines]. It also addressed the proportionate sharing of special and extraordinary expenses for the same years and how such expenses were to be reimbursed. In this decision, I will simply call them "special expenses". The December 2024 Order also dealt with under and overpayment of support and special expenses. Some of the terms of the December 2024 Order were made by consent.
- [4] Despite the Reasons including detailed terms for the order, the December 2024 Order was not entered until May 22, 2025, in part because of differing views about the amounts to be reconciled and how they should be paid.
- [5] On July 29, 2025, the respondent submitted a request to appear seeking clarification of three issues:
 - a) The amount for child support and the parties' proportionate share of special expenses for the periods of July 1, 2024 to June 30, 2025 (based on 2023 incomes) and July 1, 2025 forward (based on 2024 incomes);
 - b) The amount of arrears owing for support and special expenses and the date for payment of any arrears; and
 - c) The inclusion of post-secondary tuition as a special expense.
- [6] The respondent did not include the claimant's position in his request but indicated there was potential for agreement on some issues; he also acknowledged written submissions might be sufficient to address the issues. In a memorandum dated July 31, 2025, I agreed to receive further submissions and evidence from both parties on the above three issues on a set schedule. I permitted the respondent to provide brief reply submissions, but no further evidence in reply.

- [7] The respondent provided his materials on August 12, 2025. In addition to the three issues above, the respondent also addressed his proposed treatment of a lump-sum payment from a pension that the December 2024 Order specified was family property to be divided, but which was paid out to him alone while my decision was under reserve. The claimant provided her materials on August 19, 2025; the respondent provided his reply on August 20, 2025.
- [8] In her August 19, 2025 submissions, the claimant raised additional issues about arrears of support for March to May 2023, and about the child's cell phone expenses from February 2023 to June 30, 2024; she wished to ensure any decision by the Court would address all outstanding amounts at issue between the parties. As those matters were not addressed by the respondent in his original submissions, by memorandum dated August 26, 2025, I granted the respondent leave to file a reply affidavit addressing those two issues and one further point on which I required clarification. I also advised the parties I would decide the issues based on their written materials without a further hearing.
- [9] The respondent provided his reply affidavit on August 28, 2025. Despite expressly stating in my memorandum of August 26, 2025 that the reply affidavit must be limited to the three issues for which leave was granted, portions of the reply affidavit go well beyond those matters. Some of the affidavit seeks to reargue matters addressed at summary trial; other portions go beyond matters addressed in the previous hearing. I have only considered those portions of the respondent's reply affidavit that are within the scope of the leave I granted.
- [10] Apart from that exception, in reaching this decision, I have considered all submissions and evidence received. As it was necessary, I also reviewed certain materials submitted for the summary trial.
- [11] In many cases, the amounts in dispute between the parties are relatively nominal. In my view, seeking the Court's assistance to resolve these types of disputes is a disproportionate draw on both the Court's and the parties' time and resources. I will provide some additional guidance to assist the parties to resolve such issues themselves in future.
- [12] Going forward, I strongly encourage the parties to work toward compromise rather than returning to the Court for minor disagreements, keeping in mind the best interests of the parties' Child. There are public resources available which may be able to support the parties in reaching a resolution without the use of the courts. For example, the Justice Access Centre can assist parties with their annual reviews and adjustments to support obligations. Should the parties not heed this guidance, I am not seized of any further issues that may arise between them.

Issues

- [13] The parties seek guidance on three categories of issues:

- a) determination of the parties' incomes for child support purposes, including proportionate sharing of special expenses, for July 1, 2024 to June 30, 2025, and for July 1, 2025 to June 30, 2026;
- b) reconciliation of all arrears of support (child and spousal) and special expenses for three periods of time (up to June 30, 2024; July 1, 2024 to June 30, 2025; and post-July 1, 2025), to allow the amounts to be offset; and
- c) variation of para. 30 of the December 24, 2024 Order to provide that the claimant is entitled to a 50% share of the after-tax value of the respondent's benefits under the McGill University Pension Plan (the "McGill Pension") and to require the respondent to pay the claimant \$3,055.89 to satisfy her entitlement in this regard.

[14] Some orders sought are consented to; I will indicate where this is so.

Analysis

[15] In addressing each category of issues, I rely on and therefore will not repeat the applicable legal principles that were set out in the Reasons. For the most part, the parties' disputes arise from the application of the law to the facts, or because they calculate the figures differently. To the extent an applicable legal principle was not addressed in the Reasons, I will provide any necessary clarification below.

Income for child support and special expenses

[16] The parties ask the Court to determine their incomes for purposes of child support and their proportionate share of special expenses for two periods of time: (i) July 1, 2024 to June 30, 2025; and (ii) July 1, 2025 to June 30, 2026. I will deal with each period separately.

Child support and special expenses for July 1, 2024 to June 30, 2025

[17] With respect to the first period, the parties now agree on their 2023 annual incomes, the amount of child support payable by each party and their proportionate share of special expenses. When the summary trial was heard in mid-2024, the claimant had provided her 2023 tax information, but the respondent had not yet completed his 2023 taxes (Reasons, at para. 80). As part of the current process, the respondent provided his 2023 notice of assessment and T4 as an exhibit to his 12th affidavit made August 11, 2025.

[18] I have reviewed the evidence provided and agree it is appropriate to make an order by consent finding that the parties' 2023 annual incomes for purposes of calculating child support for July 1, 2024 to June 30, 2025 are \$147,381 for the respondent and \$53,943 for the claimant. Based on the parties' 2023 Guidelines income amounts and the continued 50-50 shared parenting arrangement, I order that for the period of July 1, 2024 to June 30, 2025, the respondent is required to pay the claimant child support of \$1,336 per month and the claimant is required to pay the respondent child support of \$507 per month, with the result that the respondent is required to pay the claimant a monthly net set-off amount of \$829.

The specific terms of my order are set out at the conclusion of these reasons.

- [19] Based on the above determinations, I also order by consent that for the period of July 1, 2024 to June 30, 2025, the parties will proportionately share the cost of special expenses for the Child, with the respondent paying 66% and the claimant paying 34% of such expenses. The specific term of order is set out below.
- [20] I will address reimbursement of special expenses for July 1, 2024 to June 30, 2025 in the section below dealing with reconciliation of arrears.

Child support and special expenses for July 1, 2025 to June 30, 2026

- [21] The parties do not agree on their 2024 Guidelines incomes for determining obligations for child support and special expenses for July 1, 2025 to June 30, 2026. Initially, there were three points of dispute.
- [22] First, the respondent proposed that half of the pre-tax value of his McGill Pension be added to each party's 2024 income, in accordance with advice he says he received from the Canada Revenue Agency. The claimant did not agree; she proposed that the pre-tax value of the McGill Pension be deducted from the respondent's income because "such one-time lump-sum payments are not typically included in Guideline income calculations" (claimant's written submissions at para. 22). In his reply submissions, the respondent accepted the claimant's position. I agree that is an appropriate way to proceed in this matter, so the first point of dispute has been resolved.
- [23] The second dispute is that the respondent says his 2024 Guidelines income should be calculated based on his T4 income, minus union dues (as was done for 2022 and 2023), rather than by using his line 15000 income as the claimant proposes. The claimant says the respondent insisted on redacting his financial information and only provided partial disclosure, leading her to speculate that the difference between the two figures (after deducting the McGill Pension pre-tax value) may be from part-time employment that should properly be included.
- [24] At the Court's express request, in his reply affidavit, the respondent clarified that the difference between the two figures is that his line 15000 income includes payments "of about \$3,000" for one-time services he performed for the Canadian Broadcasting Corporation ("CBC"), which he says is not part-time employment. He says this is another form of one-time payment that is not typically included in Guidelines income calculations; including those amounts would mean calculating his 2024 income differently than how the parties previously calculated his 2022 and 2023 incomes. He attached a T1204 slip to his affidavit showing a payment for services of \$2,471.31 from CBC. However, despite the T1204 slip, there is still a difference in income of \$703.63 between the T4 income and the line 15000 income that the respondent has not explained.

- [25] I agree with the respondent that, in principle, it is not appropriate to change how the parties previously calculated his income by including in his 2024 income one-time payments not included in previous years. The claimant appears to accept (albeit in the context of the McGill Pension value) that one-time payments are not usually included in Guidelines income calculations.
- [26] However, I also accept that the respondent's failure to provide full disclosure, as required by para. 16(f) of the December 2024 Order, contributed to the parties' inability to reach agreement. The claimant may have agreed, without seeking further specific documentation, that only the respondent's T4 income would be used to calculate the parties' 2023 Guidelines incomes. But the claimant's materials for this appearance put the respondent on notice that she was not prepared to do so in determining their 2024 Guidelines incomes. She expressly raised the difference between the respondent's T4 and line 15000 incomes. Even if the respondent previously advised claimant's counsel of the reason for the difference, the claimant's materials confirm she was not satisfied. Nor does the respondent suggest that, before filing his reply affidavit, he disclosed documents that could be used to verify any such explanation (such as the T1204 slip).
- [27] With respect to disclosure, the respondent says he wished to minimize the amount of confidential information being exchanged that was "not necessary" for the required calculations. He also made disparaging comments about claimant's counsel's firm in support of his concerns. I do not accept the respondent's rationale and will not entertain his disparaging comments.
- [28] Paragraph 16(f) of the December 2024 Order explicitly requires both parties to provide "copies of their respective income tax returns for the previous year, including all attachments" (emphasis added). The respondent counters the claimant also did not provide complete disclosure, as she did not provide any attachments or her T4s. The claimant did not dispute this. But absent either party successfully applying to vary that term of the December 2024 Order, they are bound to comply.
- [29] The Supreme Court of Canada has referred to inadequate disclosure of financial information as "the cancer of family law litigation": *Michel v. Graydon*, 2020 SCC 24 at para. 33. There has been no request and, at this point, there is no basis to exempt either party from their court-ordered disclosure obligations. Going forward, both parties must exchange their complete, unredacted financial information, including all attachments (such as, but not limited to T4s, and other T-slips) as required by para. 16(f) of the December 2024 Order.
- [30] To move this matter forward, I will determine the parties' 2024 Guidelines income based on the materials provided to me in August 2025. I find the claimant's 2024 Guidelines income to be \$64,667. I arrive at this figure by taking the claimant's employment and other income of \$65,934 as reflected on her 2024 tax assessment (not including spousal support payments) and deducting the \$1,267 she paid in union dues. The respondent did not dispute these figures.

- [31] I find the respondent's 2024 Guidelines income to be \$149,963.91. I arrive at this figure by first comparing the respondent's T4 income figure of \$150,529.53 to the respondent's line 15000 income after deducting the pre-tax value of the McGill Pension (\$164,011 - \$10,306.53 = \$153,704.47). The difference between the two figures (\$153,704.47 - 150,529.53) is \$3,174.94.
- [32] The respondent has provided evidence, in the form of a T1204 slip, which explains that \$2,471.31 of that difference is a one-time payment for services from CBC. As noted above, this still leaves a difference of \$703.63 the respondent has not explained other than by vaguely deposing in his affidavit that he received one-time payments "of about \$3,000" from CBC. Based on what the respondent attached to his reply affidavit, it is clear he understood he was to explain the difference between the two income figures. As he has not satisfactorily explained the outstanding difference of \$703.63, I find it appropriate to add it to his T4 income of \$150,529.53, for a total of \$151,233.16. From that figure, I deduct the \$1,269.25 in union dues the respondent paid, to arrive at a 2024 Guidelines income of \$149,963.91.
- [33] In future, if the respondent continues to view his T4 income to be the more accurate figure for calculating his Guidelines income, it remains open to the respondent to provide documents to explain any difference between his T4 income and his line 15000 income. The claimant can then decide if she agrees any additional income is of a nature that ought to be excluded (for example, one-time lump-sum payments like the pre-tax value of the McGill Pension, or payments for services that are not in the nature of part-time employment). To be clear, the respondent bears the burden to sufficiently explain any such difference.
- [34] I have found 2024 Guidelines incomes that are different from the figures proposed by both parties. As a result, I have used DivorceMate to calculate the parties' monthly child support obligations for the 12-month period beginning July 1, 2025 based on the Guidelines table amounts. However, as of October 1, 2025, the Guidelines table amounts were updated. Child support orders for the period prior to October 1, 2025 still use the 2017 table amounts, but orders for periods from October 1, 2025 forward must use the new 2025 table amounts.
- [35] Based on the 2024 Guidelines incomes determined above and the parties' shared parenting arrangement, I calculate the parties' child support obligations to be as follows:
- a) for the months of July, August and September 2025, the respondent must pay the claimant child support of \$1,356 per month, and the claimant must pay the respondent child support of \$613 per month, with the result that the respondent is required to pay the claimant a net set-off amount for child support of \$743 per month; and
 - b) from October 1, 2025 to June 30, 2026, the respondent must pay the claimant child support of \$1,383 per month, and the claimant must pay the respondent child support of \$607 per month, with the result that the respondent is required to pay the claimant a net set-off amount for child support of \$776 per month.

The specific terms of my order in this regard are set out in the conclusion below.

- [36] The third point of dispute between the parties concerned the calculation of their proportionate shares of special expenses. The respondent takes issue with the claimant's proposed rounding of proportionate shares. He says the claimant was content to round to the nearest whole number for the period ending June 30, 2025, but proposed rounding to the first decimal for the period ending June 30, 2026; the shift in approach would favour the claimant. The claimant did not explain her rationale for the proposed shift. For the two periods of time prior to July 1, 2025, the parties agreed to calculate their proportionate shares of special expenses as whole numbers. For consistency and predictability, I agree with the respondent that the parties should continue doing so.
- [37] Unfortunately, the parties did not clearly explain how they arrived at their proposed proportionate shares for special expenses for this time period. Based on my DivorceMate calculations (using the 2024 Guidelines incomes I determined and taking into account the payment of spousal support), I find the parties' proportionate shares for special expenses for the period of July 1, 2025 to June 30, 2026 to be 61% for the respondent and 39% for the claimant. The proportionate share remains the same under both the 2017 and 2025 Guidelines tables. The specific terms of my order are set out below.
- [38] For special expenses from July 1, 2025 forward, the terms of the December 2024 Order relating to reimbursement, review and adjustment of proportionate shares for such expenses continue to govern. However, given the materials submitted to the Court in August 2025, some additional guidance appears required.
- [39] For clarity, my expectation is that the parties will provide each other receipts and request reimbursement in a timely fashion after an expense is incurred. It is not appropriate for either party to save up receipts for special expenses and only submit them for reimbursement once a year in June (or in July, as the claimant did), even if the other party has supposedly been "notified" of the expense. To clarify this, I will vary para. 17(a) of the December 2024 Order to add the following new first sentence: "Each party will provide the other party with a copy of an invoice and proof of payment for a special expense for which reimbursement is sought no later than two months after the expense is incurred." The specific terms of order are below.

Specific special expenses: 2025-2026 tuition fees and laptop

- [40] The parties sought individual orders about two special expenses falling only into the post-July 1, 2025 timeframe: the Child's 2025-2026 tuition fees and a laptop for school use. Given their timing, neither of these expenses was specifically addressed at the summary trial or under the December 2024 Order. As the parties' positions primarily hinge on the question of proportionate shares, which I have now determined, I will address those two expenses here.

- [41] With respect to 2025-2026 tuition fees, the claimant agrees that, pursuant to para. 16(c)(ii) of the December 2024, she is required to pay her proportionate share of the Child's 2025-2026 post-secondary tuition after applying all bursaries and scholarships received by any party or by the Child. The claimant agrees to pay her proportionate share beginning July 1, 2025 as it is determined by the Court.
- [42] The claimant opposes the respondent's suggestion that she be required to pay her share to him. Instead, the claimant proposes that, within 30 days' receipt of an invoice for payment from the institution (which the parties did not yet have in August 2025), either the parties should make their respective payments into the Child's account, so the Child would be empowered to pay her tuition herself, or each party should pay the institution directly. The claimant also identified two amounts the Child received by cheque in her own name which the claimant considers "awards" to be used at the Child's discretion, despite being called "scholarships": the MMA Board of Directors Leaderships Scholarship for \$1,000 and the MMA Parent Group Scholarships, Community Engagement for \$400.
- [43] The respondent says he proposed he pay the 2025-26 tuition fees and the claimant reimburse him for her share to avoid putting the Child "in the middle" and to ensure the claimant could not avoid paying her share, as he asserts she attempted to do when she obtained an exemption from the Child's 2024-2025 private school tuition fees (see Reasons at paras. 109-112). The respondent does not challenge the claimant's characterization of the two amounts received by the Child directly as "awards" rather than "scholarships".
- [44] I accept the claimant's undisputed evidence that the two awards received by the Child directly were not "bursaries" or "scholarships" that should be used to offset the Child's 2025-2026 tuition. I find they do not constitute scholarships or bursaries to be put towards the Child's 2025-2026 tuition. After applying any other bursaries or scholarship received by either party or by the Child, the respondent must pay 61% and the claimant must pay 39% of the Child's 2025-2026 tuition fees.
- [45] I recognize the Child's tuition fees for 2025-2026, or a portion of them, may have been paid while this decision was on reserve. Any payments required to be made to reconcile the parties' proportionate shares of this tuition expense must be made within 90 days of the date of these reasons for judgment, and may not be set-off against any other amounts owing between the parties.
- [46] Going forward, given the significant distrust that remains between the parties, each party is to pay their proportionate share of the Child's post-secondary tuition fees directly to the institution, within 30 days' receipt of an invoice from the institution. Each party must, within 10 business days of paying their proportionate share, provide the other party proof they have paid their proportionate share. The specific terms of order are set out below.
- [47] Turning to the laptop expense, the parties agreed the Child required a different laptop for her continuing studies, which expense was reasonably expected to exceed \$150. Consistent with the requirements of para. 16(c)(vi) of the December 2024 Order, the respondent sought

the claimant's written approval to purchase a laptop for the Child as a special expense to be proportionately shared, estimating the cost would not exceed \$1,750. The claimant provided written approval in July 2025 to proportionately share the cost of a laptop up to an amount of \$1,750, but specified that she would not pay more than 35% of the cost, which she deposes she understood to be her proportionate share at the time. The respondent calculated the claimant's proportionate share post-July 1, 2025 differently, leading to a disagreement.

- [48] In the claimant's written submissions, she agreed to pay her proportionate share of the laptop expense, based on the Court's determination of her proportionate share of special expenses beginning July 1, 2025, as long as the total cost of the laptop did not exceed \$1,750 inclusive of tax. The respondent did not take issue with the maximum agreed to by the claimant.
- [49] I have found the claimant's proportionate share of special expenses to be 39% beginning July 1, 2025. Pursuant to para. 16(c)(vi) of the December 2024 Order, the claimant is to reimburse the respondent for 39% of the cost of a laptop for the Child, up to a maximum of 39% of \$1,750 (a maximum of \$682.50). To confirm, if the cost of the laptop exceeds \$1,750 inclusive of tax, the claimant is not required to reimburse the respondent for more than 39% of \$1,750.
- [50] While this decision was under reserve, the claimant may have already made some contribution towards the cost of the Child's laptop. If she has not done so, or if my determination of the claimant's proportionate share applicable to the laptop expense requires reconciliation, any payments required to be made by either party to reimburse or reconcile the parties' proportionate shares of the laptop expense must be made within 60 days of the date of these reasons for judgment, and may not be set-off against any other amounts owing between the parties. The specific terms of order are set out below.

Reconciliation of Arrears

- [51] The parties ask the Court to calculate and reconcile the amount of arrears owing for support (child and spousal) and special expenses for specific periods of time, so that all amounts owing between the parties can be offset and resolved in a single payment. The respondent asked the Court to reconcile amounts owing from July 1, 2024 forward; the claimant asked the Court to extend the reconciliation calculations farther back to capture arrears up to June 30, 2024 that have not already been addressed. I agree with the claimant that the parties and the Child will benefit from the resolution of as many outstanding arrears issues as possible.
- [52] The claimant proposed addressing arrears over three time periods: up to June 30, 2024; from July 1, 2024 to June 30, 2025; and post-July 1, 2025. This approach means revisiting categories of support and special expenses that extend across more than one timeframe, but makes sense given that child support obligations and proportionate shares of special expenses change each July. However, I consider it appropriate to make one global order to reconcile all arrears the parties have asked me to address over these three periods, rather than

separate orders for each time period.

Support and special expenses up to June 30, 2024

- [53] Paragraphs 19, 20, 21 and 24 of the December 2024 Order address amounts owing between the parties before July 1, 2024. Specific amounts were set out in paras. 20 and 21, while paras. 19 and 24 required further calculations. I will deal with the specific amounts first.
- [54] Paragraph 20 of the December 2024 Order required the claimant to reimburse the respondent \$711 for overpayment of child and spousal support. The claimant deposed that on August 1, 2025, the BC Family Maintenance Agency (BCFMA) advised her that on September 1, 2025, they would withhold the \$711 in order to satisfy that obligation. The claimant provided evidence of her online BCFMA account showing a pending deduction of \$711. Accordingly, I understand that amount does not require reconciliation.
- [55] Paragraph 21 required the claimant to pay the respondent \$1,383.56 for arrears of special expenses up to May 16, 2024 (see Reasons at para. 154). While the December 2024 Order specified an exact dollar figure to be paid, because the claimant included that outstanding amount as part of her August 2025 submissions, I assume it remains to be reconciled.
- [56] Paragraph 19 of the December 2024 Order required the respondent to reimburse the claimant for underpayment of support (child and spousal) for March, April and May 2023 in an amount to be determined. The parties disagree about what the respondent paid in support and therefore about the amount to be reconciled.
- [57] In her 6th affidavit, made August 19, 2025, the claimant deposed at para. 16 that the claimant paid \$759 per month in child support and \$1,580 in spousal support for the months of March to May 2023. In his reply affidavit, made August 28, 2025, the respondent deposed he paid \$747 per month in child support and \$1,751 in spousal support over that time period. Neither party provided specific evidence, at the summary trial or in this process, to document payments made or received for March to May 2023 (such as a transaction summary or bank statement). However, in reviewing what the parties provided for the summary trial, I have identified materials that, in my view, more reliably assist in resolving this issue than the recent affidavits.
- [58] With respect to child support, at section 5 of Schedule 2 of the respondent's counterclaim, filed March 31, 2023, the respondent pleads that commencing March 1, 2023, he is paying \$747 per month. At section 1 of the claimant's response to counterclaim, filed April 19, 2023, she pleads that the information set out at section 5 of Schedule 2 of the counterclaim is correct. Further, in the claimant's sworn Form F8 Financial Statement, filed May 12, 2023, the claimant deposed that the \$2,241 in child support that she listed was the amount received for three months of support (i.e. March, April and May 2023); this works out to \$747 per month. All of these materials were prepared close to the time period in question; I prefer them to the parties' more recent affidavits. I therefore find the respondent paid \$747 per month in child support from March to May 2023, for a total of \$2,241.

- [59] With respect to spousal support, in the claimant's same Form F8 Financial Statement, she deposed that the \$4,713 in spousal support that she listed was the amount received for three months of support; this works out to \$1,571 per month. In his Form F8 Financial Statement, filed May 23, 2023, the respondent deposed that he was paying without prejudice spousal support of \$1,571. I prefer the evidence in the parties' Form F8 Financial Statements, both prepared in May 2023, to their more recent affidavits. I therefore find the respondent paid \$1,571 per month in spousal support for March to May 2023, for a total of \$4,713.
- [60] Based on the parties' 2022 Guidelines incomes (and a DivorceMate calculation the claimant provided), the parties agree the respondent ought to have paid \$1,216 per month in child support and \$1,340 per month in spousal support from March to May 2023 (which totals \$3,648 in child support and \$4,020 in spousal support). Comparing what the respondent paid to what he ought to have paid, I find the respondent underpaid child support by a total of \$1,407 and overpaid spousal support by a total of \$693. The net result (\$1,407 - \$693) is that, pursuant to para. 19 of the December 2024 Order, the respondent owes and must reimburse the claimant for \$714 in support arrears for March to May 2023.
- [61] Paragraph 24 of the December 2024 Order required the claimant to provide the respondent with receipts for the Child's cell phone for February 2023 to March 2024, so that the respondent could pay his proportionate share (at that time, 65%). The claimant sought reimbursement of this expense at the summary trial but had not provided the receipts.
- [62] On July 18, 2025, the claimant provided the respondent the receipts for the Child's cell phone expenses from February 2023 forward. To address the arrears of cell phone expenses for this whole first time period, the claimant suggests the months of April, May and June 2024 should also be included (despite not being included in para. 24 of the December 2024 Order).
- [63] The respondent disputes that cell phone expenses qualify as special expenses. He notes the December 14, 2023 consent order the parties entered into did not list cell phone expenses among the categories of special expenses to be shared. For this reason, the respondent says he did not seek reimbursement for the refurbished iPhone he bought for the Child in December 2023 for \$425.55. He also says that is why he was surprised and unable to fully respond when the claimant asked to be reimbursed for cell phone expenses at the summary trial. He says, given the nature of a cell phone plan (which is not a one-time commitment), it should be treated as an expense for which written consent is required. Among other things, the respondent also raises concerns about the receipts, the claimant's calculations, and limitations the claimant placed on his contact with the Child immediately after separation.
- [64] In my view, the respondent has raised issues around the cell phone expenses that go beyond the scope of what I agreed to address for the parties; certain comments of his appear to stray into matters that could only be addressed on an appeal from my summary trial order. No such appeal has been brought, and I already determined that cell phone expenses for the bulk of this period were a special expense to be shared.

- [65] There can be no real dispute that the Child requires a cell phone, including to communicate with both parents. The respondent's disagreement with how the current cell phone arrangement came to be does not entitle him to refuse to share this fairly nominal, but necessary, monthly expense. I find it appropriate to require the respondent to pay his proportionate 65% share of the cost of the Child's monthly cell phone expenses for the period from February 2023 to June 2024. I accept the respondent's revised calculations that, at a cost of \$28 per month for those 17 months, the total amount is \$476 (rather than the figure of \$470 in the claimant's affidavit). I find the respondent must reimburse the claimant his proportionate 65% share in the amount of \$309.40.
- [66] I decline the respondent's request to offset the amount he owes against the \$425.55 the respondent spent on an iPhone in late December 2023. When the respondent purchased that phone, the December 14, 2023 consent order required consent for special expenses over \$150. There is no evidence the claimant supported or consented to the respondent's purchase of the iPhone, so I find he cannot claim that expense as a special expense to be shared by the parties.
- [67] Offsetting the amounts owing between the parties for the period up to June 30, 2024, I find the claimant owes the respondent \$360.16 (\$1,383.56 owed by the claimant - (\$714 + \$309.40 owed by the respondent)).

Support and special expenses from July 1, 2024 to June 30, 2025

- [68] For the period from July 1, 2024 to June 30, 2025, the parties agree the respondent must reimburse the claimant \$840 for his underpayment of child support. I accept this calculation as accurate. For this 12-month period, the respondent paid \$759 per month, but ought to have paid \$829 per month.
- [69] The parties disagree on what the claimant owes the respondent for the Child's 2024-2025 private school tuition fees, pursuant to para. 22 of the December 2024 Order. They also disagree on the arrears of special expenses to be reconciled.
- [70] Paragraph 22 of the December 2024 Order reads "[the claimant] is to reimburse [the respondent] for her 35 percent share of the Child's 2024-2025 tuition fees as paid, in an amount to be determined by the parties" (emphasis added). Both parties appear to interpret this term of order as requiring calculation of the claimant's proportional share of the total 2024-2025 tuition fees of \$12,640.00, after deducting the 35% exemption the claimant received from the school and applied only to her 35% share of the fees (effectively meaning she did not pay any fees: see Reasons at paras. 109-112).
- [71] The parties agree the respondent paid 65% of the total fees, which equals \$8,053.50. Using the proportional shares that apply as of July 1, 2025, the claimant says she should reimburse the respondent for 34% of the \$8,053.50 he paid (or \$2,738.19). The respondent provided evidence that he had to pay \$659.10 on June 1, 2024 (for June 2025 tuition), and then \$821.60 per month from September 2024 to May 2025. He says the claimant should therefore pay

35% of the \$659.10 he paid in June 2024, and 34% of the \$7,394.40 he paid after July 1, 2024, which totals \$2,744.78.

- [72] The parties have overcomplicated the intention of the term of order. At para. 156 of the Reasons, I ordered the claimant to reimburse the respondent "for her 35 percent share of the amount the Father paid for the Child's 2024-2025 tuition fees". The language of "her 35 percent share" is repeated again at para. 196(b) of the Reasons. As the claimant already received a 35% exemption from the school, the intention was simply to require her to pay 35% of the fees paid by the respondent for the 2024-2025 year. Accordingly, pursuant to para. 22 of the December 2024 Order, the claimant is required to pay the respondent \$2,818.73 (35% of \$8,053.50).
- [73] Each party claims arrears of special expenses from the other. The respondent says on June 30, 2025, he provided claimant's counsel a summary of special expenses paid between July 1, 2024 and June 30, 2025, together with receipts and proof of payment. He attached a summary table of those expenses to his affidavit made August 11, 2025, which suggests the claimant's proportionate 34% of those expenses is \$164.38. While one of the included expenses was for a dental claim of \$177.00 for a second consultation, and both the December 14, 2023 consent order, and the December 2024 Order require consent for expenses over \$150, I accept that consent could not be sought in advance because the respondent did not know his insurance would not cover the cost of a second consultation. The claimant disputes the expenses for the Child's registration for the 2025 TC 10K and Oak Bay half marathon (her 34% share would be \$59.10) and asserts she already paid the respondent \$68.71 for the two dental claims.
- [74] I have reviewed the materials provided. There is an email confirming the claimant paid the respondent \$6.76 on November 2, 2024 for her 35% share (as calculated at the time) of an October 2, 2024 dental appointment, but nothing confirming she paid the other \$61.95 as she claims. The registration fees for the TC 10K and Oak Bay half marathon fall into the category of "registration fees for organized extra-curricular activities such as sport", which were defined, by consent, as special expenses to be shared pursuant to para. 16(c)(v) of the December 2024 Order. The same activities were also included as special expenses for the previous year, and I ordered the claimant to pay them as part of the arrears set out at para. 21 of the December 2024 Order. On the evidence before me, I am satisfied the claimant owes the respondent \$157.62 for arrears of special expenses for this period.
- [75] The claimant included a table at para. 23 of her affidavit made August 19, 2025, setting out a summary of special expenses paid between July 2024 and July 2025. She attaches as exhibits receipts for those expenses, which she says were sent to the respondent by her counsel on July 18, 2025. However, she also says the respondent was "notified" of certain expenses (Model UN, a sea kayaking course, swimming certification and a Whistler school camp) "as they became due". The claimant says the respondent's 66% share of those expenses totals \$1,370.49.

- [76] The respondent disputes some of the expenses claimed. He says some claims are not "special expenses" as set out in para. 16(c) of the December 2024 Order (i.e. food, shoes), other claims are for expenses greater than \$150 for which no consent was obtained (i.e. Model UN fees) and other claims relate to expenses for which no receipts have been provided. The respondent does not indicate which expenses he accepts.
- [77] Again, I have reviewed the materials provided, including the communications between the parties. I have also considered the wording of para. 16(c) of the December 2024 Order and reviewed the nature of expenses I found to qualify as special expenses during the summary trial.
- [78] There are some discrepancies between the claimant's affidavit table and the supporting documentation. For example, there are only 12 months of receipts for the Child's cell phone (at \$28/month for a total of \$336) but the table at para. 23 of the affidavit claims 13 months of expenses (for a total of \$364). There are receipts for the Child's graduation dress and shoes totalling \$557.75, but not for the claimed amounts for her hair and booking for graduation photos that bring the claimed table amount to \$726.23. There is no documentation that the graduation expenses in excess of \$150 were discussed or consented to in advance, but in my view, graduation from high school is a singularly important event in a child's life, and the parties must proportionately share the costs for which receipts have been provided.
- [79] The claimant seeks reimbursement and has provided receipts for registration and ferry costs totalling \$348.20 for a Model UN attended by the Child in Vancouver in 2025, but also seeks reimbursement of \$190.00 in food costs (with supporting receipts) incurred when the Child was attending the Model UN. While the respondent raised concerns that the food costs were costs paid by the Child herself, the claimant explained and provided documentation showing that when the Child is away for a trip that qualifies as a special expense (like Model UN), the claimant transfers funds to the Child's account for her meals and expenses.
- [80] The Child's participation in Model UN was discussed during the summary trial; it was an anticipated expense, and the claimant sent the respondent an email on October 27, 2024 providing proof of payment of the registration cost. I am satisfied the Child's food costs while attending Model UN are properly claimed as part of her "travel costs" and are therefore also a shareable special expense. While the claimant ought to have sought consent before incurring the registration costs, given the nature of the Model UN expense and the parties' history of sharing the cost of the Child's participation, I am prepared to allow the \$538.20 to be claimed for this year.
- [81] I accept the claimant's claims for the sea kayaking camp (\$51.50) and the Whistler school camp (the receipts total \$104.06, while the affidavit table claims only \$97.57), both of which are under \$150 in any event. With respect to swimming certification, the claimant has provided a receipt and email seeking reimbursement for payment of \$84.00 for a swim instructor course in August 2024. This is properly claimed. There is a second receipt from July 2025 for a first aid course in July 2025 that I will address below, in the post-July 1, 2025

section.

- [82] In total, I find the claimant has demonstrated \$1,671.51 of special expenses paid for the Child in this time period. The respondent's 66% share of these expenses totals \$1,103.20.
- [83] Offsetting the amounts owing between the parties for the period between July 1, 2024 and June 30, 2025, I find the claimant owes the respondent \$1,033.15, calculated as follows: \$2,976.35 owed to respondent (\$2,818.73 + \$157.62) - \$1,943.20 owed to claimant (\$840 + \$1,103.20).

Support and special expenses post-July 1, 2025

- [84] For the post-July 1, 2025 period, there are only arrears of child support and a special expense claim for one first aid course attended by the Child in mid-July 2025 to be addressed. Above, I addressed the 2025-2026 tuition fees and the laptop expense; they are not included in the arrears calculations. The claimant suggested she was seeking reimbursement for cell phone expenses for July 2025, but the last receipt provided was dated mid-June 2025; I have addressed it in the section above.
- [85] With respect to child support, as the 2024 Guidelines incomes had not yet been agreed or determined, the respondent paid the claimant \$759 per month for July and August. The claimant confirmed this figure. I assume the respondent has continued to pay \$759 per month for September 2025 through January 2026, while waiting for this decision. If this is correct, the respondent will have paid a total of \$5,313 in child support over the seven-month period from July 2025 to January 2026.
- [86] I found above that the respondent is required to pay \$743 per month for each of July, August and September 2025, for a total of \$2,229 (\$743 X 3). Starting in October 2025, I found the respondent is required to pay \$776 per month; this means that from October 2025 to January 2026, he was required to pay \$3,104 (\$776 X 4). From July 2025 to January 2026, the respondent ought to have paid \$5,333 in child support. As a result, the respondent has underpaid child support by \$20 over that period (\$5,333 - \$5,313).
- [87] As noted above, in the claimant's request for "swimming certification" expenses for the prior time period, the claimant included a receipt for \$215.25 paid July 15, 2025 for the Child to attend a standard first aid and CPR course taking place on July 24, 2025. Given the date of the receipt, this expense belongs in the post-July 1, 2025 time period, when the proportionate sharing for special expenses is 61% by the respondent and 39% by the claimant.
- [88] However, there is no evidence the claimant sought and obtained written consent from the respondent for this particular \$215.25 expense. As noted above, written consent is required under para. 16(e) of the December 2024 Order when the expense is over \$150. In the absence of such written consent, the claimant is not entitled to claim that particular expense as a special expense to be shared by the parties.

[89] Accordingly, for the post-July 1, 2025 time period, the respondent is only required to reimburse the claimant \$20 for underpaid child support.

Total amount to be offset between the parties

[90] The table below summarizes the total amount of arrears of support and special expenses I find to be owing between the parties for the above three periods:

Time period for arrears

Total amount owed by Respondent

Total amount owed by Claimant

Up to June 30, 2024

\$0.00

\$360.16

July 1, 2024 to June 30, 2025

\$0.00

\$1,033.15

Post-July 1, 2025

\$20.00

\$0.00

Total Amount Owing by each party

\$20.00

\$1,393.31

Offset Amount Owing

\$0.00

\$1,373.31

[91] Based on the above table, within 30 days of the date of these reasons for judgment, I order the claimant to pay the respondent the sum of \$1,373.31, to reconcile all amounts to be offset between the parties under the terms of the December 2024 Order and the specific additional arrears addressed in this section of these reasons for judgment. For clarity, this reconciliation of arrears satisfies the specific payment obligations addressed at paras. 19, 21, 22 and 24 of the December 2024 Order.

Variation of December 2024 Order re: McGill Pension

- [92] Paragraph 30 of the December 2024 Order provides that the benefits accrued by the respondent's McGill Pension are family property and the claimant is entitled to a proportionate share to be determined and divided in accordance with the applicable legislation.
- [93] However, as noted, in 2024, before the December 2024 Order was granted, the respondent received a lump-sum payment of \$10,306.53 as a payout of the benefits accrued under the McGill Pension. The respondent was issued a T4A for the full amount of the lump-sum payment. As a result, he had to include the full amount of the payment in his 2024 income and pay taxes on that amount. The respondent provided a table of calculations demonstrating he paid a total of \$4,194.76 on the McGill Pension benefits, leaving net, after-tax income of \$6,111.77. The claimant accepts the respondent's calculations.
- [94] The respondent proposes, and the claimant agrees, that the net income (or after-tax value) of the McGill Pension should be divided equally between the parties, with each party receiving \$3,055.89. The parties agree that, since the benefits under the McGill Pension crystallized with the lump-sum payment, para. 30 of the December 2024 Order should be varied to specify the claimant's 50% entitlement and to require the respondent to pay the claimant her entitlement of \$3,055.89. I accept that is the appropriate course in the circumstances and will vary para. 30 of the December 2024 Order as requested by the parties.
- [95] The respondent had proposed that he be required to make the payment immediately. I consider it more appropriate to require the respondent to make the payment within 15 business days of the date of these reasons. It is open to the respondent to make the payment earlier if he wishes. As I have made minor adjustments to the terms of order proposed by the parties, I do not consider it to be "by consent", but it was not opposed. The specific terms of order are set out below.

Conclusion and summary of orders

- [96] In conclusion, I make the following orders, indicating where any such orders are made by consent.
- [97] With respect to child support and proportionate shares of special expenses for July 1, 2024 to June 30, 2025, and further to para. 16(i) of the December 2024 Order, I order that, by consent:
- a) The respondent is found to have an annual 2023 Guidelines income of \$147,381 and the claimant is found to have an annual 2023 Guidelines income of \$53,943 for purposes of calculating child support for the period of July 1, 2024 to June 30, 2025;

- b) Based on each party's annual 2023 Guidelines income, their 50-50 shared parenting time scheduling, commencing July 1, 2024 and continuing on the first day of each month thereafter until June 30, 2025, the respondent will pay the claimant child support of \$1,336 per month and the claimant will pay the respondent child support of \$507 per month. To satisfy each party's obligations to pay child support, the respondent will pay the claimant the net sum of \$829 per month for child support from July 1, 2024 to June 30, 2025; and
- c) Based on each party's annual 2023 Guidelines income, for the period of July 1, 2024 to June 30, 2025, the parties will proportionately share the cost of special and extraordinary expenses for the Child, with the respondent paying 66% and the claimant paying 34% of such expenses.

[98] With respect to child support and proportionate shares of special expenses for July 1, 2025 to June 30, 2026, I order that:

- a) The respondent is found to have an annual 2024 Guidelines income of \$149,963.91 and the claimant is found to have an annual 2024 Guidelines income of \$64,667 for purposes of calculating child support for the period of July 1, 2025 to June 30, 2026;
- b) Based on each party's annual 2024 Guidelines income, and their 50-50 shared parenting time scheduling:
 - i. for the months of July, August and September 2025, the respondent will pay the claimant child support of \$1,356 per month and the claimant will pay the respondent child support of \$613 per month. To satisfy each party's obligations to pay child support, the respondent will pay the claimant the net sum of \$743 per month for child support for each of July, August and September 2025; and
 - ii. commencing October 1, 2025 and continuing on the first day of each month thereafter until June 30, 2026, the respondent will pay the claimant child support of \$1,383 per month and the claimant will pay the respondent child support \$607 per month. To satisfy each party's obligations to pay child support, the respondent will pay the claimant the net sum of \$776 per month for child support the period from October 1, 2025 to June 30, 2026; and
- c) Based on each party's annual 2024 Guidelines income, for the period of July 1, 2025 to June 30, 2026, the parties will proportionately share the cost of special and extraordinary expenses for the Child, with the respondent paying 61% and the claimant paying 39% of such expenses.

[99] Paragraph 17(a) of the December 2024 Order is varied to add a new first sentence to read as follows: "Each party will provide the other party with a copy of an invoice and proof of payment for a special expense for which reimbursement is sought no later than two months after the expense is incurred." For clarity, the entirety of para. 17(a) as varied will now read as follows:

- a) Each party will provide the other party with a copy of an invoice and proof of payment for a special expense for which reimbursement is sought no later than two months after the expense is incurred. Each party will pay the other party their share of any special expenses for the Child within 30 days after receipt of an invoice and proof of payment for the expense. In June of each year for which support remains payable, the parties will, in conjunction with their annual review of child support and special or extraordinary expenses, review all special expenses and payments for the previous one-year period of June 1 to May 31 to ensure each has paid their share of special expenses. If a party believes the other party has not paid their share of one or more expenses, they will advise the other party of any amounts owing by June 30, and the owing party will pay their outstanding share by July 31. The parties will make best efforts to resolve any disagreements about outstanding payments for special expenses before applying to court.

[100] With respect to the Child's post-secondary tuition fees, I order that:

- a) Pursuant to para. 16(c)(ii) of the December 2024 Order, and after applying all bursaries and scholarships received by any party or by the Child (except the MMA Board of Directors Leaderships Scholarship and the MMA Parent Group Scholarships, Community Engagement), the respondent must pay 61% and the claimant must pay 39% of the Child's 2025-2026 tuition fees. Any payments required to be made to reconcile the parties' proportionate shares of this tuition expense must be made within 90 days of the date of these reasons for judgment and may not be set-off against any other amounts owing between the parties.
- b) Commencing January 2026, for any post-secondary tuition fees for the Child which the parties have agreed in advance in writing to treat as special expenses, each party is to pay their proportionate share directly to the institution, within 30 days' receipt of an invoice from the institution. Each party must, within 10 business days of paying their proportionate share, provide the other party proof they have paid their proportionate share.

[101] With respect to the laptop expense, I order that:

- a) Pursuant to para. 16(c)(vi) of the December 2024 Order, the claimant is to reimburse the respondent for 39% of the cost of a laptop for the Child, up to a maximum of 39% of \$1,750 (a maximum of \$682.50). If the cost of the laptop exceeds \$1,750 inclusive of tax, the claimant is not required to reimburse the respondent for more than 39% of \$1,750 (or \$682.50 total). Any payments required to be made by either party to reimburse or reconcile the parties' proportionate shares of the laptop expense must be made within 60 days of the date of these reasons for judgment and may not be set-off against any other amounts owing between the parties.

- [102] To reconcile all amounts to be offset between the parties under the terms of the December 2024 Order and the additional arrears from the three time periods specifically addressed in these reasons for judgment (up to June 30, 2024, between July 1, 2024 and June 30, 2025, and post-July 1, 2025), I order the claimant to pay the respondent the sum of \$1,373.31 within 30 days of the date of these reasons for judgment.
- [103] With respect to the McGill Pension, para. 30 of the December 2024 Order is varied and replaced with the following:
- a) The benefits accrued by the respondent's McGill University Pension Plan (the "McGill Pension"), including benefits in another plan that supplement the McGill Pension are family property:
 - i. The claimant is entitled to a 50% share of the after-tax value of the McGill Pension; and
 - ii. Within 15 business days of the date of these reasons, to settle the division of this family property, the respondent must pay the claimant the sum of \$3,055.89 in full satisfaction of her entitlement to the McGill Pension.
- [104] Given certain comments made by the respondent in his reply submissions, it is necessary to clarify that the orders I have made above are in effect as soon as these reasons for judgment are released. While a formal order must still be drafted and entered, the entry date of the formal order does not impact the effective date of the orders I have made, or the deadlines tied to the date of these reasons for judgment.
- [105] In this conclusion section, I have set out the specific language of the orders made, in an effort to guide the parties in drafting the final form of order and to avoid disputes. I will again direct claimant's counsel to prepare the draft order, which must be provided to the respondent for his review and comment within 30 days of the date of these reasons. The respondent must provide any comments on the draft form of order within 10 business days of receipt. If the parties are unable to agree on the form of order within 60 days of the date of these reasons, they must set down a hearing before the Registrar to settle its terms.
- [106] I find success on these further issues to have been divided. Pursuant to Rule 16-1(7) of the Supreme Court Family Rules, I exercise my discretion to order each party to bear their own costs.
- [107] I am hopeful the clarification and additional guidance in these reasons for judgment will assist the parties in navigating the future reviews and adjustments required while the Child remains entitled to support. I reiterate that there are public resources available, such as the Justice Access Centre, if the parties need further support to reach agreement and avoid a return to Court. Should further applications be required, I am not seized.

"K. Wolfe J."

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