

CANADA / JUDGMENT

Moore v. Tse

2025 BCSC 2519

COURT

Supreme Court of British Columbia

DECIDED

19 December 2025

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2025 BCSC 2519 Moore v. Tse

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation:

Moore v. Tse,

2025 BCSC 2519

Date: 20251219

Docket: E191842

Registry: Vancouver

Between:

Nicholas Moore

Claimant

And

Jennifer Tse

Respondent

Before: The Honourable Madam Justice W.A. Baker

Supplementary Reasons for Judgment

Counsel for Claimant:

A. Allidina

The Respondent, appearing in person:

J. Tse

Written Submission of Claimant and Respondent:

December 12, 2025

Place and Date of Judgment:

Vancouver, B.C.

December 19, 2025

Introduction

[1] On November 18, 2025 I delivered reasons for judgment addressing child support, special expenses, and support arrears. I was unable to determine all issues, and directed the parties to provide me with submissions on the arrears or overpayment of child support by Mr. Moore, in light of my findings on the parties' guideline incomes over a number of years. Those submissions were received December 12, 2025. These reasons are to be read in conjunction with my earlier reasons, and address the issues of over or under payment of child support, and obligations for the payment of special expenses.

Should any orders for repayment of child support, or arrears of child support, be made?

- [2] Following the Coval Order made October 18, 2023, Mr. Moore began repaying child support arrears. Mr. Moore completed repayment of those arrears in February 2025.
- [3] The parties are in agreement that, taking into account my determinations of child support payable in my earlier reasons, Mr. Moore remains in arrears of child support in the amount of \$7,239.20.
- [4] I order Mr. Moore to pay his arrears of child support by no later than March 27, 2026. He may pay the arrears in instalments, ending no later than March 27, 2026, or in a lump sum.

Should the order respecting special and extraordinary expenses be varied and, if so, what variation should be made?

- [5] Before me, Mr. Moore submitted that he has overpaid child support, and he sought to set off his overpayment of child support against future special and extraordinary expenses. He also submitted that I should exercise my discretion to exempt him from paying special and extraordinary expenses in the future.
- [6] As I have not found that Mr. Moore overpaid basic child support, I will only consider what orders should be made for s. 7 expenses.
- [7] In the 2020 Morellato Order, the parties shared s. 7 expenses equally. Mr. Moore seeks to be exempted from contributing to s. 7 expenses for the following reasons:

- a) Mr. Moore's costs in exercising parenting time are high. The parties have a shared parenting regime which Mr. Moore is committed to maintaining. However, he is a US citizen and lives and works in Seattle. To allow him to exercise his parenting time, he is required to maintain a second home in Burnaby, and he incurs the costs of travelling between Seattle and Burnaby. Mr. Moore submits these are extraordinary costs that should be taken into account in determining his s. 7 expense obligations.
- b) Mr. Moore is a high income earner, and requiring him to contribute to s. 7 expenses results in a wealth transfer from him to Ms. Tse in excess of the financial needs of their child.
- c) The sharing of s. 7 expenses has been contentious and a source of ongoing conflict between the parties.

Cost of exercising parenting time

- [8] Mr. Moore pays \$2,700 in rent at his Burnaby apartment. He must also pay double the utility and household expenses. In his first F8 financial statement, and affidavits filed on these applications, Mr. Moore has provided evidence of his monthly household expenses, however these expenses are not broken out between his US home and his rental home in Canada. Of the receipts he produced in evidence, all related to his home in the US. There is no evidence before me that would suggest he must pay property taxes, water, sewer or garbage, health and electricity, or house repairs and maintenance for the rental property in Burnaby. I accept that he would pay some amount for insurance and internet in Canada, but these amounts would be de minimis, in the range of \$100/month. He claims he had food expenses in both homes, but I am not satisfied that he has proven such costs exceed what he would have paid if he lived in one house.
- [9] Mr. Moore claims \$450 in monthly oil and gas expenses. However, this has not been broken out to establish what costs relate to his travel to Canada. I accept that some fuel costs are incurred by Mr. Moore in relation to his parenting time, but I do not accept that his extra costs are \$450/month.
- [10] In the result, I am satisfied that Mr. Moore's increased costs of exercising his parenting time are in the range of \$3,000/month, which accounts for his rent, utilities and property insurance in Burnaby, and car expenses relating to his travel to Canada to exercise shared parenting.

Conflict in s. 7 expenses

- [11] Mr. Moore says he has paid s. 7 expenses which Ms. Tse has declined to reimburse him for. In this respect, he points to summer camp in 2025.
- [12] Mr. Moore says Ms. Tse has incurred a number of s. 7 expenses without first seeking his consent. In particular, Mr. Moore did not agree to pay for the child's competitive dance, but Ms. Tse enrolled her and expected Mr. Moore to contribute.

- [13] The parties have had difficulty agreeing on the payment of expenses. They have disagreed with the types of expenses claimed, the amounts claimed, and the proof of payment exchanged. One appearance before the registrar resulted in extensive reasons addressing a number of such issues.

Analysis

- [14] Section 9 of the Federal Child Support Guidelines, SOR/97-175 [Guidelines] provides that in a shared parenting regime, child support must be determined taking into account the parent's incomes, any increased costs of shared parenting time arrangements, and the means, needs and circumstances of the parties.
- [15] In *Contino v. Leonelli-Contino*, 2005 SCC 63, the Supreme Court considered how s. 9 is to be applied. It confirmed that in a shared parenting regime, child support must be determined in accordance with the factors set out in s. 9. The only discretion lies in the quantification of child support, taking into account the factors.
- [16] I find that s. 9 does not permit me to consider the difficulty experienced by the parties in reaching agreement on s. 7 expenses as a factor to be considered in setting child support.
- [17] However, the means of the parties, and the additional costs for Mr. Moore of shared parenting, are properly considered under s. 9.
- [18] The starting point in my analysis is the calculation for child support under Guidelines tables, which I have already determined. I have found that basic child support will be paid in accordance with the tables, based on the imputed and guideline incomes I have determined. The other component of child support that I have not determined is the obligation of the parties to contribute to s. 7 expenses.
- [19] In *Contino*, the court held:
- 71 Moreover, given the broad discretion of the court conferred by s. 9(c), a claim by a parent for special or extraordinary expenses falling within s. 7 of the Guidelines (see Appendix) can be examined directly in s. 9 with consideration of all the other factors (see *Slade v. Slade*, at paras. 26-30). Section 9(c) is conspicuously broader than s. 7.
- [20] On her financial statement, Ms. Tse claims monthly expenses of \$11,254. Mr. Moore's monthly expenses are \$22,600. Within her expenses, Ms. Tse claims s. 7 expenses of \$1,250/month. Mr. Moore claims s. 7 expenses of \$685. I find that the total monthly s. 7 expenses incurred vis-à-vis the child are \$1,250.
- [21] For the purposes of this analysis, I assume that all s. 7 expenses remain in the range of \$1,250, and do not exceed \$2,000/month. It is possible that something will arise in the child's life that may result in a claim for a much larger expense, for example costs of post secondary education. However, these reasons do not address s. 7 expenses higher than \$2,000/month.

- [22] When s. 7 expenses are removed from the expenses claimed by the parties, Ms. Tse's monthly expenses are \$10,000, and Mr. Moore's monthly expenses are \$21,915.
- [23] In many cases, the courts will consider the extra costs incurred by the family once a single family living arrangement breaks apart into two separate family living arrangements. The court will consider the impact on the family unit of the costs of doubling the cost of providing a home to the child: Contino at para 52. The case before me is somewhat unique. The parents were never married, and never lived together after the child was born. They have always maintained their own, separate homes. Therefore, in this case, the increased cost of shared parenting really relates solely to the cost to Mr. Moore of travelling to and maintaining a home in Burnaby, in addition to his home in Seattle.
- [24] I find it is appropriate to factor the additional \$3,000 Mr. Moore may spend each month to exercise his shared parenting into the total child support orders made in this case.
- [25] For 2024, I imputed income to Ms. Tse in the amount of \$112,069. Ms. Tse provided an updated financial statement on July 16, 2025, in which she indicated she had obtained new employment with an annual salary of \$100,000. I find that Ms. Tse's monthly income in 2025, before taking into account basic child support, was \$9,340 from January through June, and \$8,330 from July through December.
- [26] I ordered Mr. Moore to pay Ms. Tse monthly child support of \$2,545 from January 1, 2025 to May 31, 2025, and \$5,100/month for the remainder of 2025. Therefore, taking into account her imputed income, her employment income, and basic child support paid to her, Ms. Tse's average income in 2025 was \$12,870/month. Since July 2025, when Ms. Tse began her new job and Mr. Moore's basic child support obligation was \$5,100/month, Ms. Tse's monthly income is \$13,430.
- [27] Mr. Moore's imputed income for 2024 was \$719,313, which equates to roughly \$60,000/month. His income is substantially higher than the discretionary threshold of \$150,000 set out in the Guidelines. When a payor's income exceeds \$150,000 the courts must be careful to ensure that the child support award reflects the needs and expenses of the child, and is not simply a wealth transfer: *S.R.M. v. N.G.T.M.*, 2014 BCSC 442 at para. 121.
- [28] Since the Morellato order in 2020, the parties have shared s. 7 expenses equally. However, in 2025 the landscape changed. Shared parenting began on January 1, 2025. Mr. Moore's expenses increased in order to allow him to exercise shared parenting, and his income increased significantly. When the basic child support paid by Mr. Moore is included in her income, Ms. Tse's total monthly income exceeds her total monthly expenses, including all s. 7 expenses. Mr. Moore's expenses increased by approximately \$3,000 due to his shared parenting expenses. The additional \$3,000 he pays monthly is a benefit to their child, as it allows her to spend substantial time with her father. Given my finding that Ms. Tse's expenses, including 100% of the s. 7 expenses, are fully covered by her income, I see no basis to require Mr. Moore to contribute any additional funds to the support of their child by way of a contribution to s. 7 expenses.

[29] In the result, pursuant to s. 9 of the Guidelines, I order that, commencing January 1, 2025, Mr. Moore has no obligation to contribute to s. 7 expenses incurred in relation to their child. Should circumstances arise where s. 7 expenses are expected to exceed \$2,000/month, an application to court may be made to determine whether this order should be varied.

"W.A. Baker J."

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