

SUPREME COURT OF NOVA SCOTIA
FAMILY DIVISION

Citation: *MacQueen v MacQueen*, 2025 NSSC 366

Date: 20251121

Docket: SFH HFD No. 1201-073054

Registry: Halifax

Between:

Christopher MacQueen

Petitioner

v

Sonja MacQueen

Respondent

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Judge: The Honourable Justice Daniel W. Ingersoll

Heard: November 5, 2024, January 27 and 28, 2025, March 21, 2025,
and May 23, 2025

Written Decision: November 21, 2025

Summary: The parties separated in 2018 after an eighteen-year marriage, they have three children. The Husband worked in Africa on a rotational basis and argued that the children had since separation been in a shared parenting relationship or in his primary care. The Wife asserted that she had been the primary care parent since separation other than during the COVID pandemic and sought child support retroactive to 2018. The Wife asserted that the pre-tax corporate profit of the corporation in which the parties were shareholders should be included in the husband's income.

The court held the children had been in the wife's primary care since separation other than a period of shared parenting

during the COVID pandemic and awarded child support to the wife prospectively and retroactively to 2018.

Key Words: Shared Parenting, Primary Care, Child Support, Table Amount, Special or Extraordinary Expenses, Imputing Income, Pre-Tax Corporate Profit, Retroactive Support.

Legislation: *Divorce Act*, R.S.C. 1985 (2nd Supp.), c. 3

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Written Release: November 21, 2025

Counsel: Leigh Davis for the Petitioner
Kaitlin Gauvin for the Respondent

By the Court:

Introduction

[1] Christopher MacQueen and Sonja MacQueen separated in 2018 after an 18 year marriage. They have three children who are now 17, 14 and 12.

[2] Mr. MacQueen says the children have been in a shared parenting arrangement since separation except for periods when the children were in his primary care. He says the shared parenting arrangement should continue. He does not seek child support in respect of periods when he had primary care of the children and says child support during shared parenting should be calculated based on the set-off approach and that in lieu of a set-off amount being paid to him, each party should bear expenses of the children when in their care. Mr. MacQueen says there should be no retroactive child support award.

[3] Ms. MacQueen says she has been the children's primary care parent except for a twenty month period during the COVID pandemic when the parties shared parenting. She says she should continue to be the children's primary care parent and that Mr. MacQueen's child support obligations should be calculated (in some years) by incorporating into his income his corporation's pre-tax corporate profit. She seeks prospective and retroactive child support.

[4] The parties resolved the issues of spousal support and the division of matrimonial property prior to trial.

[5] During the trial the parties confirmed the following agreements (particularized in Schedule A attached hereto):

1. Decision making will be shared between the parties;
2. The parties may communicate with their children by any means at reasonable times;
3. The parties shall communicate with each other mainly in writing;
4. The parties shall be entitled to information regarding the children;
5. The parties shall be entitled to travel with the children;
6. The parties shall participate in co-parent counselling;
7. Both parties shall have the right of first refusal when the other party is unavailable to exercise parenting time with the children;
8. No further equalization payment is required regarding historic special and extraordinary expenses;
9. Certain identified expenses constitute future special and extraordinary expenses;

10.Both parties will:

- a. obtain life insurance in the amount of \$250,000 naming the other party as beneficiary,
- b. maintain the children on their respective health care plans, and
- c. continue to hold the children's Registered Education Savings Plans;

11.All support payments will be payable through maintenance enforcement.

Issues to be resolved

[6] I must now resolve the following issues:

1. Divorce
2. Historic parenting arrangement
3. Prospective parenting arrangement
4. Income determination
5. Prospective child support
6. Prospective contribution to Section 7 expenses
7. Retroactive child support

Inferences and Credibility Assessments

[7] In reaching my decision I considered the burden of proof, as well as the statutory scheme and the applicable case authorities.

[8] The parties offer conflicting evidence on a number of key issues.

[9] In reviewing the evidence, I have drawn inferences in keeping with the law as discussed by Saunders, JA in *Jacques Home Town Dry Cleaners v. Nova Scotia (Attorney General)*, 2013 NSCA 4.

[10] In reviewing the evidence, I assessed each witness' credibility in determining what evidence I have accepted and applied the law on credibility as set out in *Baker-Warren v. Denault*, 2009 NSSC 59 as approved in *Gill v. Hurst*, 2011 NSCA 100, *Paulin v. Pennell*, 2022 NSSC 297 and *Peters v. Reginato*, 2016 NSSC 345.

[11] I am not required to believe or accept any witness' evidence in its entirety. I may believe or rely upon none, part, or all of a witness' evidence. I may attach different weight on different parts of the evidence (*Burghardt v. Burghardt*, 2019 NSSC 106 and *MacKinnon v Davis*, 2024 NSSC 267).

[12] The parties have offered differing evidence regarding their parenting time with the children. For the reasons that follow I find Ms. MacQueen's evidence regarding the parties' historic parenting arrangements to be more reliable:

1. Mr. MacQueen's affidavit evidence regarding his parenting time conflicts with his parenting time overview set out in his Parenting Statement.
2. Mr. MacQueen's affidavit evidence is not consistent regarding his past work or travel schedule. Mr. MacQueen deposed that his work schedule in 2019 and 2020 (pre-COVID) was a 28 day schedule, and in another affidavit deposed that it was a 35 day schedule. Ms. MacQueen tendered a portion of Mr. MacQueen's discovery examination in which Mr. MacQueen stated that his schedule at this time was a 35 day schedule.
3. Mr. MacQueen's evidence on cross examination demonstrated a lack of recollection regarding his historic work schedule and his parenting time.
4. From November 2021 forward Ms. MacQueen maintained a parenting calendar which I accept as substantially accurate.

5. Mr. MacQueen did not keep any record of his parenting time with his children.

[13] Mr. MacQueen says Ms. MacQueen lacks credibility. I do not agree; I find Ms. MacQueen's evidence with respect to the parenting time issue to be credible.

Divorce

[14] The parties were married in Nova Scotia on August 19, 2000, and separated on June 29, 2018. The Petition for Divorce was filed on December 7, 2020. An Answer was filed on February 4, 2021. The Petition, Answer and long form marriage certificate were tendered as exhibits.

[15] The parties have not reconciled, and I am satisfied that there is no possibility of reconciliation. At least one of the parties has lived in Nova Scotia for at least one year immediately preceding the filing of the Petition in 2020. I am satisfied that the jurisdictional requirements for the granting of a divorce have been met, and there is proof of permanent marriage breakdown. There is no bar to divorce, such as collusion, condonation, or connivance. I grant the divorce.

Historic Parenting Arrangement

[16] The parties separated on June 29, 2018, yet continued to reside in the matrimonial home until October 7, 2018. The parenting arrangements in place since October 2018 have varied depending on Mr. MacQueen's work and travel commitments and other variables such as the COVID pandemic.

[17] The parties disagree whether their historic parenting arrangement has been a shared parenting arrangement or a primary care arrangement. Mr. MacQueen says the parties have been in a shared parenting arrangement or in his primary care which is denied by Ms. MacQueen. Mr. MacQueen bears the burden of establishing that he had the children in his care, or was responsible for them, for 40% of the time over the course of each year (*Hamm v Hamm*, [1998] NSJ No 139, paragraphs 18 and 21). Given the number of years that have passed since the parties separated I find it is most appropriate to review the parenting arrangement by reference to the calendar year (*Gosse v. Sorensen-Gosse*, 2011 NLCA 58).

[18] For the reasons that follow I find the parties' historic parenting arrangements have not been static; in some years the children were in a shared parenting arrangement and in other years a primary parenting arrangement.

2018 parenting arrangement

[19] The parties agree that they separated in June of 2018 but continued to occupy the same residence until October 7, 2018, when Mr. MacQueen left the matrimonial home. Mr. MacQueen was working in Nova Scotia when the parties separated and continued to work in Nova Scotia until March of 2019.

[20] Neither party maintained a parenting calendar in 2018 documenting when the children were in each parties' care. Ms. MacQueen says, and I accept, that she had primary care of the children following the parties' physical separation in 2018. She says that in December 2018 Mr. MacQueen's parenting time increased from one night per week to three nights per week.

[21] I find Mr. MacQueen has not established that in 2018 he exercised parenting time with the children in an amount equal to 40% of available parenting time post physical separation in 2018.

2019 parenting arrangement

[22] Neither parent tendered a calendar tracking parenting time for 2019.

[23] Ms. MacQueen says the parties tried a shared parenting arrangement in January and February of 2019 but that the children were in her primary care thereafter when Mr. MacQueen recommenced work in Africa.

[24] The parties disagree on Mr. MacQueen's work schedule once he returned to work. Mr. MacQueen deposed that he started on a four week schedule in 2019 but I do not accept that evidence as it is contradicted by other evidence tendered by Mr. MacQueen himself and the evidence of Ms. MacQueen. I find that Mr. MacQueen recommenced his work in Africa in March of 2019 on a five week on and five week off rotating schedule. Although Mr. MacQueen deposed that traveling to and returning from Africa consumed two and half days of travel time, he acknowledged on cross examination that there are four travel and transition days (not two and a half) each rotation in which he does not see the children.

[25] I find that Ms. MacQueen had the children in her care and was solely responsible for all aspects of childcare (including providing or arranging transportation to sporting events for all three children) each time Mr. MacQueen was working in or traveling to or from Africa.

[26] I find that Ms. MacQueen also had parenting time and was engaged with the children when Mr. MacQueen was home during his "off shift" rotation. Ms. MacQueen says when Mr. MacQueen was at home between March of 2019 and March of 2020 the parties shared parenting of the children on a ten day rotating schedule. She admitted on cross examination that this practice did not last very long. Mr. MacQueen admitted on cross examination that the children were in Ms.

MacQueen's care every second weekend when he was home on his five week rotating schedule.

[27] The evidence also establishes that Ms. MacQueen assisted in transporting the children to athletic events when they were in Mr. MacQueen's care.

[28] Mr. MacQueen says the children were in a shared parenting arrangement, with Ms. MacQueen having sole care of the children while he was away due to his work commitment and with him having sole care while he is in Nova Scotia. Mr. MacQueen says that he was flexible with Ms. MacQueen's parenting time requests when the children were with him, but he says that this flexibility did not mean the children were not in a shared parenting arrangement.

[29] I find it was entirely reasonable for Ms. MacQueen to seek parenting time with the children during the blocks of time Mr. MacQueen was present in Nova Scotia between work rotations. In 2019 the children were just 11, 8 and 6. At that age, I find that it was not in the children's best interest to go several weeks without parenting time with their mother. The practical reality has been that Mr. MacQueen's work rendered frequent in-person contact with both parents impossible during his time away. However, Mr. MacQueen's inability to exercise parenting time while away with work did not mean that it was in the children's best interest to be in his sole care for several weeks in a row and deprived of any

parenting time with their mother while Mr. MacQueen was in Canada. I find that it is appropriate for me to consider the time the children spent with Ms. MacQueen in 2019 when Mr. MacQueen was present in Nova Scotia together with the time the children were exclusively with Ms. MacQueen due to Mr. MacQueen's absence due to work in determining the historic parenting arrangement in 2019.

[30] Mr. MacQueen has not provided me with details of his 2019 work schedule laid out in a calendar, his travel particulars, or dates on which he or Ms. MacQueen had parenting time during his time in Nova Scotia.

[31] Based on the evidence I have of Mr. MacQueen's work schedule, his travel time on either end of his work schedule, and Ms. MacQueen's time with the children during his time in Canada, Mr. MacQueen has not satisfied me that he spent 40% or more of the available parenting time in 2019 with the children.

[32] I find that Ms. MacQueen had primary care of the children in 2019.

2020 parenting arrangement

[33] Mr. MacQueen's rotational work schedule continued until March of 2020 when he was laid off due to the COVID Pandemic. Mr. MacQueen remained in Nova Scotia until he returned to work in November of 2021.

[34] Ms. MacQueen and the children lived with Mr. MacQueen for five weeks commencing in March of 2020. Ms. MacQueen says she moved out of Mr. MacQueen's home in May of 2020 and that thereafter, she and Mr. MacQueen shared in the care of their children with a week about schedule until Mr. MacQueen returned to work in November of 2021.

[35] Although Mr. MacQueen deposed that following May of 2020 the children were in his care during the week and in Ms. MacQueen's care on the weekend with shared week about parenting in the summer of 2020 and 2021 he admitted on cross examination that the children had been in a shared parenting arrangement since 2018. Mr. MacQueen's contention that he had primary care of the children during the COVID pandemic and thereafter is contrary to his 2022 Parenting Statement in which he stated that prior to November of 2021 the children had been in the care of each parent on alternating weeks.

[36] Mr. MacQueen has not satisfied me that the children were in his primary care in 2020. I find that the children were in a shared parenting arrangement in 2020.

2021 parenting arrangement

[37] Mr. MacQueen returned to work in November of 2021 on a five-week rotating schedule. He says the children were in his primary care from January to November except for the summer when the children were in a shared week about parenting arrangement.

[38] Ms. MacQueen says, and I accept, that she and Mr. MacQueen shared parenting of the children on a week about basis between January 1 and November 16, 2021.

[39] I find that the children were in each parties' care for at least 40% of the available time in 2021.

2022 parenting arrangement

[40] Mr. MacQueen continued to work a five-week rotating schedule in 2022. The children were, of necessity, in Ms. MacQueen's sole care when Mr. MacQueen was away with work.

[41] Ms. MacQueen began keeping a calendar of parenting time in November of 2021 when Mr. MacQueen returned to work. I find that Mr. MacQueen's 2022 parenting time varied as reflected in Ms. MacQueen's parenting time calendar.

[42] Ms. MacQueen's parenting calendar discloses that in 2022 the children were in her care for 259 nights and in Mr. MacQueen's care for 106 nights. Mr. MacQueen testified that he did not accept the accuracy of Ms. MacQueen's calendar but did not point to any inaccuracy in the 2022 record. He did not maintain his own parenting time calendar. I find that the accuracy of Ms. MacQueen's parenting calendar was not seriously challenged by Mr. MacQueen. I find that Ms. MacQueen's parenting calendar is consistent with the evidence I have accepted and relied upon regarding the 2022 parenting arrangement.

[43] I find that Mr. MacQueen has not established the children were in his care for 40% of the available time in 2022. I find that Ms. MacQueen had primary care of the children in 2022.

2023 parenting arrangement

[44] Mr. MacQueen's rotating schedule changed in 2023 from a five week rotation to a four week rotation plus the required travel/transition time. Ms. MacQueen had sole care of the children during Mr. MacQueen's absences and continued to have parenting time with the children when Mr. MacQueen was back in Nova Scotia.

[45] Ms. MacQueen's parenting time calendar indicates that the children were with her for 235 nights in 2023 and in Mr. MacQueen's care for 130 nights.

[46] I find that Mr. MacQueen has not established the children were in his care for 40% of the available time in 2023. I find that Ms. MacQueen had primary care of the children in 2023.

2024 parenting arrangement

[47] Mr. MacQueen continued to work remotely on a rotating shift basis until October of 2024. He was laid off effective October 31, 2024; he returned to Nova Scotia on October 24, 2024.

[48] Mr. MacQueen required medical care between October 29, 2024, and November 22, 2024, and as a result was unable to have the children in his care during that time frame.

[49] Ms. MacQueen's parenting time calendar establishes that Mr. MacQueen had the children in his care for 139 nights in 2024.

[50] I find that Mr. MacQueen has not established the children were in his care for 40% of the available time in 2024. I find that the children were in Ms.

MacQueen's primary care in 2024. Section 9 of the Federal Child Support Guidelines is not engaged.

2025 parenting arrangement

[51] Mr. MacQueen obtained a new contract for work in Africa and departed Nova Scotia on February 6, 2025. Mr. MacQueen completed one further rotation after the February rotation and was in the midst of his third 2025 rotation as of the final day of hearing. Mr. MacQueen participated in the last day of hearing remotely from Africa.

[52] Mr. MacQueen was absent from Nova Scotia for 37 days on his first 2025 rotation and 31 days on his second rotation. I accept that Mr. MacQueen's absence from Nova Scotia during his third rotation was expected to be similar in length to his second rotation for a total of 99 days absent of the first 181 days in the year. I have assumed that Mr. MacQueen's third rotation will end as contemplated on June 19, 2025, and that he will return immediately to Nova Scotia.

[53] To reach a shared parenting arrangement in the first half of the year, Mr. MacQueen would have had to have the children in his care for 73 of the 181 days in the first six months of 2025. I find that the evidence does not support a conclusion that Mr. MacQueen's parenting time reached that number of days. Mr. MacQueen was absent from Nova Scotia for 99 days up to June 19, 2025. When

Ms. MacQueen's parenting time while Mr. MacQueen is home is added to her parenting time when Mr. MacQueen is away, I find that Mr. MacQueen's parenting time in the first half of 2025 fell below the threshold for shared parenting.

[54] My parenting arrangement analysis thus far has been an assessment of the parties' actual parenting time. I must now consider the appropriate parenting arrangement which will be in the children's best interest going forward.

[55] Central to the determination of the appropriate parenting arrangement is Mr. MacQueen's future work prospects. Ms. MacQueen acknowledged on cross examination that she would agree to shared parenting if Mr. MacQueen was unemployed. Ms. MacQueen says that although Mr. MacQueen was about to be laid off as of the last day of trial, he is likely to obtain work in the near future. I agree with Ms. MacQueen and find that the evidence establishes Mr. MacQueen will likely locate replacement work and will as a result continue to work internationally on a rotational basis. The likelihood of Mr. MacQueen securing new international work in the near term is supported by the following findings:

- a. Mr. MacQueen experienced contract terminations in the past and found subsequent contracts fairly quickly. For example, Mr. MacQueen was laid off in the Fall of 2024 but was offered another

contract in December of 2024, which he declined due to a medical issue. He was thereafter offered work that commenced in February of 2025. He thought the new 2025 contract would end in April of 2025 but was offered a further rotation thereafter which commenced on May 21, 2025, and was set to end on June 18, 2025.

- b. Mr. MacQueen acknowledged on cross examination that periods of unemployment in his industry are not uncommon. He acknowledged that in the past he has been able to secure new contracts. Ms. MacQueen's evidence was that to her recollection, other than during the COVID Pandemic three months was Mr. MacQueen's longest period of unemployment since 2010.
- c. Mr. MacQueen's evidence establishes he was unemployed for part of 2014 and 2015, during which time he drew Employment Insurance Benefits. Mr. MacQueen received employment income in 2014, 2015 and 2016 establishing that he was able to find employment after periods of unemployment.
- d. Mr. MacQueen deposed that he has facilitated and maintained business connections with clients and suppliers so he can continue to work and obtain future contracts in the industry. He deposed that

he has worked to ensure good relationships with line managers with whom he has worked as these connections can facilitate new employment in future lay off situations.

[56] I find that the children were in Ms. MacQueen's primary care in the first half of 2025 and that the arrangement is likely to continue through the balance of the year. Given these conclusions I find that Mr. MacQueen's parenting time with the children in 2025 will likely not meet the shared parenting threshold of 40% of the available time.

[57] For the reasons that follow, I have determined it is in the children's best interests that Ms. MacQueen should have primary care of the children moving forward.

1. She is solely responsible for all parenting obligations and issues while Mr. MacQueen works out of country.
2. I have found that it is likely Mr. MacQueen will locate alternate work out of country in the near term. It is likely this work will require travel time on either end of the rotation, which historically has added four days to Ms. MacQueen's parenting time in addition to the actual rotation.

3. I have found that it is in the children's best interests to have parenting time with Ms. MacQueen when Mr. MacQueen is home.
4. Ms. MacQueen provides transportation for the children to their various athletic engagements when Mr. MacQueen is home.

[58] In finding that Ms. MacQueen will continue to be the primary care parent, I acknowledge that the parties' oldest son is seventeen. I accept that given his age this child's choice of residence should be respected however I find that his mother will remain the primary care parent because it is likely his father will be out of the country for portions of the year and cannot therefore care for or host him and because he will likely have parenting time with his mother when his father is home. For these reasons I find that Ms. MacQueen will have primary care of the children, including the parties' oldest child, moving forward.

Parenting Arrangement

[59] The following chart summarizes my conclusions regarding the historic parenting arrangements.

Year	Parenting arrangement
2018	Primary care with Ms. MacQueen
2019	Primary care with Ms. MacQueen
2020	Shared parenting
2021	Shared parenting
2022	Primary care with Ms. MacQueen

2023	Primary care with Ms. MacQueen
2024	Primary care with Ms. MacQueen
2025	Primary care with Ms. MacQueen

Child Support

[60] Ms. MacQueen seeks prospective child support, and historic child support from October of 2018 in the net amount of \$210,302.00.

[61] With respect to her historic child support claim, Ms. MacQueen seeks child support based on the Federal Child Support Guideline for periods during which she was the primary care giver.

[62] The parties agree child support for any period in which I find there was shared parenting should be calculated using the set off method.

[63] Ms. MacQueen says income should be imputed to Mr. MacQueen. Mr. MacQueen says his Line 15000 Income Tax Return income should be used to determine his child support obligations.

[64] Mr. MacQueen commenced paying child support in 2023.

Income determination

[65] Ms. MacQueen's income

1. Ms. MacQueen's Line 15000 income declared on her annual income tax returns since separation and her 2024 T4 slip confirm the following income from 2018 to 2024:

Year	Ms. MacQueen's income
2018	126,018.19
2019	136,512.43
2020	151,657.71
2021	147,927.38
2022	148,422.73
2023	144,148.67
2024 (T4)	152,435.69

[66] Mr. MacQueen's income:

1. Before and after separation, Mr. MacQueen earned his income through a professional services corporation, 3224517 Nova Scotia Limited (the company). The parties were equal shareholders in the company.
 - a. Mr. MacQueen's professional services were the sole source of all income earned by the company in the years prior to and following separation. At all material times all income earned by the company was earned from one client at a time.

- b. Mr. MacQueen deposed, and I accept, that he and Ms. MacQueen consulted with and acted on the advice of an accountant with respect to the payment of dividends from the company and earnings retained in the company.
- c. Since at least 2016 Mr. MacQueen's sole source of income has been employment or dividend income paid by the company (other than a small RRSP withdrawal in 2016/2017 and COVID benefits in 2020/2021). Ms. MacQueen has not taken any dividend income from the company since at least 2017.
- d. The parties separated in June of 2018. The company had retained earnings of \$440,867.83 as of December 31, 2017, and \$651,756.07 as of December 31, 2018.
- e. A consent order issued on September 6, 2023, ordered Ms. MacQueen to release her interest in the company to Mr. MacQueen upon payment to her of \$290,337 from the company.
- f. Mr. MacQueen is now the sole shareholder in the company. His line 15000 income declared on his annual incomes tax returns since separation and his company's financial

performance since 2018 are summarized in the following table:

Year	Mr. MacQueen's Line 15000 income	Corporate Total Revenue	Corporate Return Expense	Corporate Pre-Tax Income	Retained Earnings
2018	185,741**	526,275	32,035	494,240	774,986
2019	125,350***	288,085*	232,999	55,086	589,062
2020	282,600****	102,410	100,469	1,941	522,952
2021	18,600	120,049	32,633	87,416	578,369
2022	238,734.86*****	322,083	61,191	260,892	592,909
2023	202,400***	203,773	74,964	126,809	215,492
2024	\$116,900*****	*			
<p>*Corporate Return not tendered, information for 2019 from 2020 Corporate Return</p> <p>** Employment income</p> <p>*** Dividend based income</p> <p>**** Income comprised of \$186,700 employment income, \$75,900 dividend income and \$20,000 CERB and CRB income</p> <p>***** income comprised of \$234,600 dividend income and \$4,134.86 interest and investment income</p> <p>***** 2024 Income Tax Return not tendered, 2024 T5 notes Dividend income of \$116,900.</p>					

Retroactive child support

[67] Ms. MacQueen seeks child support retroactive to 2018. Ms. MacQueen's claim for retroactive child support within the three-year period prior to the pleadings gives rise to this matter (*DBS v SRG*, 2006 SCC 37). Mr. MacQueen filed his Petition for Divorce on December 7, 2020, seeking among other things shared parenting and child support. Ms. MacQueen filed her Answer to the Petition on February 4, 2021, seeking, among other things, shared parenting and child support.

[68] Mr. MacQueen says that consideration of the factors set out in *DBS, supra* does not favour retroactive support. I have considered the DBS factors and for the following reasons am satisfied that it is appropriate for me to consider Ms.

MacQueen's claim for child support retroactive to 2018:

1. Ms. MacQueen's delay in advancing her claim for child support was not so long so as to disentitle her from seeking child support. Ms. MacQueen sought support in February of 2021, well within the three year *DBS, supra* time frame. Mr. MacQueen raised the issue of child support in his December 2020 Petition for Divorce.

2. With respect to blameworthy conduct, Mr. MacQueen had an obligation to pay child support in 2018 and 2019 but failed to do so. In *DBS, supra* Justice Bastarache addressed the fact that parents have an obligation to support their children and said, “[t]he parental obligation, like the children’s concomitant right to support, exists independently of any statute or court order.”
3. With respect to hardship Mr. MacQueen has acknowledged that neither party would suffer hardship if required to pay retroactive support.
4. Finally, with respect to the circumstances of the children, I accept that while it appears the children’s needs were met, I am satisfied that their circumstances would have been enhanced had their father paid child support.

[69] I will address each year in which child support is claimed. Ms. MacQueen seeks to have Mr. MacQueen’s income in certain years determined by reference to the company’s pre-tax corporate profit. Ms. MacQueen confirmed during closing submissions that she is not seeking to have any income added to or imputed to Mr. MacQueen’s income on the basis of corporately funded expenses which may have personally benefited Mr. MacQueen.

2018

[70] Ms. MacQueen seeks child support from the date the parties' separated until December 31, 2018. This includes the post separation period during which the parties continued to occupy the matrimonial home. The evidence does not establish how the parties shared expenses during the time they occupied the matrimonial home post-separation. Given the lack of evidence regarding how expenses were handled during the time the parties jointly occupied the matrimonial home post-separation I find that child support should not be retroactive to the period of mutual occupation of the matrimonial home (*Skiffington v Parsons*, 2025 ONCJ 66)

[71] Ms. MacQueen is entitled to a lump sum child support payment equivalent to the table amount of child support Mr. MacQueen should have paid from October 7, 2018, to December 31, 2018.

[72] Ms. MacQueen calculates Mr. MacQueen's 2018 child support obligation based on his 2018 pre-tax corporate profit of \$494,240. Mr. MacQueen bases his 2018 child support obligations on his Line 15000 income of \$185,741.

[73] Mr. MacQueen says his 2018 child support obligations should be calculated using his T1 General form Line 15000 income of \$185,74.

[74] In determining Mr. MacQueen's 2018 income for child support purposes, Section 16 of the Federal Child Support Guidelines stipulates that I start with his T1 General form. This starting point is only displaced if I am satisfied that some other method of calculation would result in a fairer determination of income (*Joudrey v. Reynolds*, 2020 NSCA 60).

[75] Section 18 of the Federal *Child Support Guidelines* permits me to lift the corporate veil if I am satisfied that Mr. MacQueen is a shareholder, director or officer of a corporation and if I am satisfied that Mr. MacQueen's annual income determined pursuant to Section 16 (his Line 15000 income) does not fairly reflect all income available to him for child support purposes (*Ward v. Murphy*, 2022 NSCA 20) . Section 18 (1) (a) permits me to attribute all or part of the company's 2018 pretax corporate income to Mr. MacQueen's 2018 annual income for the purpose of determining his 2018 child support obligation. I am required to recognize the money that is available to Mr. MacQueen from his professional corporation's income. Mr. MacQueen bears the onus of establishing that the company's pre-tax profit is not available for support purposes. He must lead evidence that the pre-tax corporate income is not available for support purposes because it will jeopardize the capacity of the corporation to meet its financial obligations. (*Ward v. Murphy, supra*) Absent evidence to the contrary I must

assume that the company's pre-tax income is available to Mr. MacQueen (*Richards v. Richards*, 2012 NSCA 7).

[76] Based on the evidence before me, I find that Mr. MacQueen's 2018 income determined under Section 16 of the federal *Child Support Guidelines* (Line 15000 income of \$185,741) does not fairly reflect all the money available to him for the payment of child support.

[77] In determining whether I should attribute some or all of the company's pre-tax profit to Mr. MacQueen I am mindful that the purpose of analyzing all potential sources of Mr. MacQueen's income is to arrive at an amount that fully and fairly reflects the income available for support purposes. In considering whether pre-tax profit should be attributed to Mr. MacQueen I considered the following:

- The nature of the business
- Whether there is a business reason for retaining earnings
- The historical practice for retaining earnings to the extent disclosed by the evidence
- The degree of Mr. MacQueen's control of the company

- The fact that there are only two shareholders and no other bona fide arm's-length shareholders involved
- The lack of depreciation;
- Possible economic downturns; and
- Return on invested capital (*Ward v. Murphy, supra*)

[78] For the reasons that follow I am satisfied that I should exercise my discretion pursuant to Section 18 of the Federal *Child Support Guidelines* and attribute some of the company's 2018 pre-tax profit to Mr. MacQueen for the purposes of determining his 2018 child support obligation:

1. At all times material hereto, I find Mr. MacQueen was a shareholder in and President of the company.
2. Up until 2023 the parties were the sole shareholders in the company. Thereafter Mr. MacQueen was the sole shareholder. There were no arms length shareholders. The company was a closely held family corporation.
3. Although Mr. MacQueen was a joint shareholder with Ms. MacQueen at all material times, he alone provided the service that generated the

company's income, and he alone drew employment or dividend income from the company.

4. The evidence supports a conclusion that the parties decided how much money was drawn from the company.
5. The evidence does not establish a business reason for retaining earnings in the company. The evidence does not establish that attributing pre-tax company income to Mr. MacQueen would jeopardize the capacity of the company to meet its financial needs and obligations, including for example, capital or working capital requirements, salaries or other operating costs, share redemptions or otherwise (*Merrifield v. Merrifield*, 2021 SKCA 85).
6. The company's filed income tax returns establishes retained earnings of \$458,75 in 2016, \$504,644 in 2017 and \$774,986 in 2018. The evidence does not establish a need to increase the company's retained earnings in 2018 by 35% year over year.
7. The decision to not pay out all of the company's 2018 profit was attributable to tax planning or income smoothing in anticipation of periods of reduced corporate income rather than corporate need. I find

that not taking all of the company's 2018 revenue out by way of a dividend increased the company's retained earnings and created a favourable tax outcome for Mr. MacQueen in 2018.

[79] The company's 2018 pre-tax profit was \$494,240.

[80] Mr. MacQueen's 2018 Line 15000 income on his personal income tax indicates employment income of \$185,741. I am unable to reconcile where that income originated because neither the 2018 Income Statement for the company nor the company's 2018 corporate income tax return note any wages being paid by the company in 2018 (the company's year end is December 31). Both documents indicate that a dividend of \$160,122 was paid in 2018.

[81] The company's 2018 pre-tax corporate income of \$494,240 set out in the company's 2018 corporate income tax return is therefore not the net of employment income paid to Mr. MacQueen or anyone else. I find that it is appropriate for me to attribute the company's 2018 pre-tax corporate profit to Mr. MacQueen as income in 2018 for the purposes of determining his child support obligations. Ms. MacQueen does not seek to have Mr. MacQueen's 2018 reported employment income added to the company's 2018 pre-tax corporate profit for the purposes of calculating his child support obligation. I agree with that approach and will not add Mr. MacQueen's 2018 employment income to the company's pre-tax

profit. I will calculate Mr. MacQueen's 2018 child support obligation based on the company's pre-tax profit.

[82] Mr. MacQueen's 2018 child support obligation is \$8,789 per month based on his attributed pre-tax corporate income of \$494,240 (imputed as dividend income and subject to gross up to \$563,625) which equates to a 2018 income for child support purposes of \$563,622. Mr. MacQueen ought to have paid this amount for 2.23 months in 2018 which equates to a total lump sum child support payment for 2018 of \$19,599.47.

2019

[83] Mr. MacQueen's 2019 personal income tax return reported Line 15000 income of \$125,350 comprised entirely of dividend income.

[84] Mr. MacQueen tendered the company's 2019 Income Statement which noted 2019 wages paid of \$189,598, a dividend of \$109,000 and a net income of \$55,086.40 with year end retained earnings of \$589,062.47. The 2019 corporate pre-tax income and the 2019 year end retained earnings amount are confirmed in the company's 2020 corporate income tax return (the company's 2019 corporate income tax return was not tendered). The company's 2020 return reports 2019 operating expenses of \$232,999.

[85] Based on the evidence before me, I find that Mr. MacQueen's 2019 income determined under Section 16 of the federal *Child Support Guidelines* (Line 15000 income of \$125,350) does not fairly reflect all the money available to him for the payment of child support.

[86] I find that it is appropriate to fix Mr. MacQueen's 2019 income for child support purposes by attributing to him the company's 2019 pre-tax profit of \$55,086 (subject to gross up) and adding that amount to the employment income (\$189,598) paid to Mr. MacQueen in 2019 according to the company's 2019 Statement of Income tendered by Mr. MacQueen. These combined amounts (after gross up) result in an annual income for child support purposes of \$251,538 which results in a monthly 2019 child support payment of \$4,108 or an annual child support payment of \$49,296. I find that Mr. MacQueen ought to have paid Ms. MacQueen child support in 2019 of \$49,296.

2020

[87] Mr. MacQueen's 2020 personal income tax return reported Line 15000 income of \$282,600 comprised of employment income of \$186,700, dividend income of \$75,900 and CRB benefits of \$20,000.

[88] The company's 2020 corporate return reports salary and wages of \$63,573, a 2020 dividend paid in the tax year of \$66,000, a pre-tax net income of \$1,941 and year end retained earnings of \$522,952.

[89] Mr. MacQueen did not tender a 2020 statement of income for the company other than that contained within the 2020 corporate income tax return.

[90] I find that the Line 15000 income reported on Mr. MacQueen's 2020 income tax return is the fairest indication of income available to him in 2020 for support purposes. I find that Mr. MacQueen's 2020 income for Child Support purposes was \$280,910.

[91] I have found that the parties shared parenting of their children in 2020. The parties agree that I should fix child support by way of set off in any year in which I determine that there was a shared parenting situation.

[92] Mr. MacQueen's 2020 monthly child support obligation was \$4,549. Ms. MacQueen's 2020 income for child support purposes was \$147,736 (employment income of \$149,231, dividend income subject to gross up [not from the company] of \$2,426 less eligible deductible expenses of \$3,671). Ms. MacQueen's 2020 monthly child support obligation was \$2,551 for a set off child support payment from Mr. MacQueen to Ms. MacQueen in the monthly amount of \$1,998 or

\$23,976 annually. I find that in 2020 Mr. MacQueen ought to have paid Ms. MacQueen child support, based on the set off approach, of \$23,976.

2021

[93] Mr. MacQueen's 2021 personal income tax return reported Line 15000 income of \$18,600 noted as being comprised of CRB.

[94] The company's 2021 corporate income tax return reported pre-tax income of \$87,416 and year end retained earnings of \$578,369.

[95] Ms. MacQueen accepts Mr. MacQueen's 2021 child support obligation should be based on the income he declared in his personal income tax return of \$18,600. Because this approach is acceptable to Ms. MacQueen and not challenged by Mr. MacQueen, I fix Mr. MacQueen's 2021 income for child support purposes at \$18,600.

[96] Ms. MacQueen's 2021 personal income tax return reported Line 15000 income of \$147,927.38 comprised of employment income of \$140,719.64, dividend [not from the company] of \$2,404.21 and capital gains of \$4,803.53. She also reported employment expenses of \$2,340.00. I find that Ms. MacQueen's 2021 income for child support purposes was \$153,936.

[97] Because the parties shared parenting in 2021 and because they agree that child support should therefor be calculated on the set off basis, I will calculate their child support obligations on the set off basis.

[98] I find that Mr. MacQueen's 2021 monthly child support obligation was \$280 and that Ms. MacQueen's 2021 monthly child support obligation was \$2,644 resulting in a monthly child support payment from Ms. MacQueen to Mr. MacQueen of \$2,364 or \$28,368 annually.

2022

[99] Mr. MacQueen's 2022 personal income tax return reported Line 15000 income of \$238,734.86, comprised of dividend income of \$234,600 and interest and other investment income of \$4,134.85.

[100] The company's 2022 corporate income tax return reported pre-tax income of \$260,892 and year end retained earnings of \$592,909. The company's 2022 return does not identify any employment expenses paid by the company in 2022 but does report dividends of \$170,000 paid in the tax year.

[101] Ms. MacQueen accepts that Mr. MacQueen's 2022 income declared on his personal income tax return should be used as the basis for his 2022 child support obligation. I find that given the similarity between the dividend income declared by

Mr. MacQueen in 2022 and the company's pre-tax profit that year that it is appropriate to base his child support obligations on his reported Line 15000 income. Mr. MacQueen's 2022 income for child support purpose is (after gross up) \$220,795.

[102] Because Ms. MacQueen had primary care of the children in 2022, her income is not relevant for the purposes of calculating 2022 child support.

[103] I find that in 2022 Mr. MacQueen ought to have paid child support in the monthly amount of \$3,647 or \$43,764 annually.

2023

[104] Mr. MacQueen's 2023 personal income tax return reported Line 15000 income of \$202,400, comprised entirely of dividend income. Mr. MacQueen deposed that his daily rate of pay was reduced by half in 2023.

[105] The company's 2023 corporate income tax return reported pre-tax income of \$126,809 and year end retained earnings of \$215,492 (the company's retained earnings were divided between the parties in 2023). The company's 2023 return does not identify any employment expenses paid by the company in 2022 but does report dividends of \$466,335 comprised of a dividend of \$290,335 representing the

distribution to Ms. MacQueen pursuant to the September 6, 2023, order, and a further dividend of \$176,000.

[106] Based on the evidence before me, I find that Mr. MacQueen's 2023 income (comprised entirely of dividend income) determined under Section 16 of the federal *Child Support Guidelines* (Line 15000 income of \$18,600) fully and fairly reflects income available to Mr. MacQueen for support purposes.

[107] Mr. MacQueen's 2023 income for child support purpose is (after gross up) \$186,496.

[108] Because Ms. MacQueen had primary care of the children in 2023, her income is not relevant for the purposes of calculating 2023 child support.

[109] I find that Mr. MacQueen ought to have paid 2023 child support in the monthly amount of \$3,132 or \$37,584 annually.

[110] I find that Mr. MacQueen paid \$16,000 in child support in 2023 (\$2,000 per month March to June, \$1,000 per month July to November and \$3,000 in December). An interim child support order issued on December 7, 2023, required Mr. MacQueen to pay Ms. MacQueen child support in the amount of \$3,000 per month. Mr. MacQueen ought to have paid child support for 2023 to Ms.

MacQueen in the amount of \$21,584 (total annual 2023 child support of \$37,584 less the \$16,000 paid).

2024

[111] In determining Mr. MacQueen's 2024 income for child support purposes Section 16 of the Federal Child Support Guidelines stipulates that I start with his T1 General form. This starting point is not an option in this case because Mr. MacQueen did not tender his 2024 T1 General form.

[112] Mr. MacQueen did not tender the company's 2024 corporate return, nor did he tender a 2024 Statement of Income to disclose the company's 2024 gross or pre-tax profit.

[113] Mr. MacQueen deposed that in 2024 he earned approximately \$146,529.78 CAD in "corporate income" and incurred estimated expenses of \$50,680 resulting in net income of \$95,849.78. Mr. MacQueen also deposed that he estimated his 2024 pre-tax corporate profit to be \$117,850. The evidence is unclear as to whether Mr. MacQueen drew \$95,849.78 out of the company as employment income. Mr. MacQueen says that his 2024 income for child support purposes is \$95,850.

[114] Mr. MacQueen tendered his 2024 T5 Return of Investment document which reported taxable eligible dividends from the company of \$161,322.

[115] Because I do not have Mr. MacQueen's 2024 income tax T1 General Form I must consider the evidence and arrive at what I consider to be the fairest determination of Mr. MacQueen's 2024 income. Given the lack of available evidence concerning Mr. MacQueen's 2024 actual income and the company's 2024 financial performance (including but not limited to its pre-tax corporate profit) I find using Mr. MacQueen's 2024 dividend income as his 2024 income for child support purposes is appropriate and necessary to reflect the amount of money truly available to him for child support purposes. I will use Mr. MacQueen's 2024 dividend paid from the company as his 2024 income for the purposes of calculating his 2024 child support obligations. Using this approach Mr. MacQueen's 2024 income for child support purpose is (after adjustment) \$150,714.

[116] Because Ms. MacQueen had primary care of the children in 2024 her income is not relevant for the purposes of calculating 2024 child support.

[117] I find that Mr. MacQueen ought to have paid child support in the monthly amount of \$2,596 or \$31,152 annually. Mr. MacQueen paid child support during this period of \$3,000 per month until October or \$30,000 for the year resulting in an aggregate underpayment for the year of \$1,152.

2025

[118] Ms. MacQueen suggests that although Mr. MacQueen did not have a contract for work in place following June 19, 2025, I should nonetheless fix Mr. MacQueen's 2025 income for child support purposes at \$250,000.

[119] Mr. MacQueen says that I should fix his 2025 income at \$119,402 for the purposes of determining his child support obligations. Mr. MacQueen bears the burden of establishing on a balance of probabilities that his 2025 income will be less than his 2024 income (*MacDonald v. MacDonald*, 2010 NSCA 34)

[120] Mr. MacQueen has not established on a balance of probabilities that his 2025 income will be less than his 2024 income. For the reasons that follow, I am satisfied that I should fix Mr. MacQueen's 2025 income at \$225,000 for the purposes of determining his child support obligations:

- a. Mr. MacQueen's 2025 income to the date of trial has been significant.
 - i. Mr. MacQueen was offered and accepted another contract for work in Africa in February of 2025 and departed Nova Scotia on February 6, 2025 (the February 2025 contract).

The February 2025 contract is an Agreement between Mr. MacQueen personally and Air Resources Limited.

- ii. The February 2025 contract stipulates that Mr. MacQueen's daily rate of pay is \$1,684 USD per day (the gross daily rate) and also stipulates that this rate is subject to personal income tax at the prevailing rate which Air Resources Limited will withhold and pay to the authorities on Mr. MacQueen's behalf. The February 2025 contract also covers Mr. MacQueen's air travel to and from Africa.
- iii. Mr. MacQueen says that the gross daily rate is subject to a 41% tax in Mauritania resulting in a net pay of \$994 USD per day (the net daily rate). This net rate of pay is similar to his daily rate under prior contracts.
- iv. Ms. MacQueen says that Mr. MacQueen's child support obligations should be calculated based on the gross daily rate (\$1,684 USD).
- v. The parties agree that an exchange rate of approximately 1.4335 is appropriate to convert Mr. MacQueen's USD income to CDN. I will use that agreed upon exchange rate.

The February 2025 contract paid Mr. MacQueen an approximate daily rate of \$2,414.01 CDN if the gross daily rate is applied, and \$1,425 CDN per day if the net daily rate is applied.

- vi. Mr. MacQueen's first rotation under the February 2025 contract was 37 days in length, inclusive of paid days for travel to and from Africa. The first rotation garnered Mr. MacQueen a gross rate compensation of \$89,318.37 and net rate compensation of \$52,275.
- vii. Ms. MacQueen calculates, and I accept, that Mr. MacQueen's second 2025 rotation was 31 days in length which garnered a gross rate compensation of \$74,834.31, or net rate compensation of \$44,175.
- viii. Ms. MacQueen anticipated, and I accept, that Mr. MacQueen's third 2025 rotation would also be 31 days in length and would garner a gross rate compensation of \$74,834.31 or net rate compensation of \$44,175.

- ix. Mr. MacQueen's year to date income from the February 2025 contract appears to be approximately either a gross rate of \$238,986.99 or a net rate of \$140,625.
- x. The starting point in my determination of Mr. MacQueen's 2025 income for child support purposes is his Line 15000 income (Section 16 of the federal Child Support Guidelines). Mr. MacQueen will be required to report his income under the February 2025 contract which confirms his daily rate of pay is \$1,684 USD. I accept that Mr. MacQueen's income under the February 2025 contract to June 19, 2025, will be \$238,986.99. The fact that Mr. MacQueen may be required to pay tax in Mauritania can be accounted for when he files his 2025 personal income tax return. Section 126 of the Income Tax Act permits a taxpayer to deduct from tax payable under Part 1 of the Income Tax Act an amount equal to the tax paid by the taxpayer in the year to the government of a country other than Canada.

- xi. In *Hilliar v. Stasiuk*, 2002 SKQB 377, Justice Maher rejected a father's request to reduce his income by 11% for "foreign tax on his earned income for monies he earned in his offshore employment". Justice Maher held such a reduction is not provided for in Section 16 nor in Schedule III of the Guidelines.
- b. Mr. MacQueen has historically deducted expenses from the income which he has generated and reported as income for the company. I was not provided with the company's 2024 expenses. The evidence establishes that the company incurred travel expenses of \$48,235 in 2023 with \$26,247 in other operating expenses. In 2022 the company incurred travel costs of \$35,623 with \$25,568 in other operating costs. Given the fact that Mr. MacQueen is not responsible to pay for his air travel in the February 2025 contract I find it is appropriate to assume that the company's 2025 deductions for operating expenses other than travel will be in the approximate range of \$25,000.

[121] I fix Mr. MacQueen's 2025 income for the purposes of calculating his child support obligations at dividend income of \$225,000 (which after adjustment for tax

consequences is \$207,024). Mr. MacQueen's 2025 monthly child support obligation is \$3,515 per month. Mr. MacQueen ought to have paid child support in 2025, to the end of November, in the amount of \$38,665.

[122] My findings with respect to historic unpaid child support is as follows:

Year	Payable by Mr. MacQueen	Payable by Ms. MacQueen
2018	\$19,599.47	
2019	\$49,296	
2020	\$23,976	
2021	\$0	\$28,368
2022	\$43,764	
2023	\$21,584	
2024	\$1,152	
2025 (YTD)	\$38,665	
Total	\$198,036.47	\$28,368
Net payment Mr. MacQueen to Ms. MacQueen	\$169,668.47	

[123] I order Mr. MacQueen to pay Ms. MacQueen historic child support in the amount of \$169,668.47 within ninety days of this decision.

Prospective child support

[124] Mr. MacQueen is ordered to pay child support of \$3,515 per month to Ms. MacQueen for the month of December 2025 and on the first of each month thereafter until further order of the court or agreement between the parties.

Prospective contribution to Section 7 expenses

[125] I have determined that Mr. MacQueen's 2025 income for purposes of calculating his child support obligations is \$225,000.

[126] Ms. MacQueen did not tender her 2024 personal income tax return but did tender her 2024 T4 statement from her employer which reflected 2024 employment income of \$152,435.69.

[127] I find that the parties should contribute to prospective special expenses in proportion to their incomes which I find to be 60% for Mr. MacQueen and 40% for Ms. MacQueen.

Disposition

[128] My findings are summarized as follows;

- a. The parties are divorced.

- b. Mr. MacQueen shall within ninety days pay Ms. MacQueen \$169,668.47 in respect of child support owing from 2018 to the date of this decision.
- c. Ms. MacQueen shall continue to be the primary care parent for the children. Of necessity, Ms. MacQueen shall have sole care of the children while Mr. MacQueen works out of province, the parties shall both have parenting time with the children when Mr. MacQueen is in the province. Ms. MacQueen will have at least three days of parenting time in each two week period that Mr. MacQueen is in the province.
- d. Mr. MacQueen will pay Ms. MacQueen child support in the amount of \$3,515 on December 1st and the first day of each month thereafter until further order of the court or agreement between the parties.
- e. Mr. MacQueen will be responsible for 60% and Ms. MacQueen responsible for 40% of special and extraordinary expenses.
- f. The parties shall exchange personal income tax returns and notices of assessment no later than June 30 of each year and Mr. MacQueen will annually disclose his corporate income tax return within 30 days of it

being filed and his corporate notice of assessment within 30 days of it being filed.

[129] Ms. MacQueen's lawyer shall prepare the Corollary Relief Order incorporating this decision and the matters agreed upon by the parties prior to trial and the agreements set out in Schedule A.

[130] If the parties are unable to agree on costs they may file written submissions regarding costs within 45 days of this decision.

Daniel W. Ingersoll, J.

Schedule A

Parenting

Decision-Making Responsibility

1. Sonja MacQueen and Christopher MacQueen shall share decision-making responsibility with respect to the children of the marriage.
2. Each of the parties shall meaningfully consult with the other on all major developmental decisions respecting the children related to health, education, religion, extracurricular activities, and general well-being.
3. In the event that the parties are unable to reach agreement on a major decision, they shall consult the relevant third-party professional involved and follow the advice of the professional. This process does not apply to the issue of where the children shall attend school, a change to which must either be agreed by the parties or ordered by the Court.

4. Decisions related to the daily care of the children shall be made by the party caring for the children at the relevant time.
5. Each party shall have the independent power to solely authorize emergency medical care for the children, and each party shall notify the other party of the emergency as soon as it is practical to do so considering the nature of the emergency.
6. Neither party shall move the residence of the children further than a reasonable commute to their current school district without the prior written consent of the other party or court order.
7. Both parties shall be entitled to attend any functions and meetings relating to the children that parties are normally entitled to attend, such as school-related events, medical and dental appointments, recreational activities, concerts and the like.

Communication

8. Each party shall be entitled to communicate with the children at reasonable times and by any means of communicating, including but not limited to telephone, Facetime and Skype.
9. The children shall be entitled to communicate with either party at any time.
10. The parties shall mainly communicate in writing (via e-mail or text) unless there is an emergency.
11. The parties shall inform one another of any changes in his or her home address, home phone number, work address, work phone number, or any other means of contact such as fax numbers or e-mail addresses.

Access to Information

12. Each party shall be entitled to make inquiries and receive information from third-party care providers for the children. Such third-party care providers shall include the children's schools, health professionals (i.e. doctor,

dentist), religious providers, extracurricular leaders and coaches and any other party in a caregiving or leadership role with the children.

13. Each party shall be entitled to receive information relating to the children, such as school report cards, medical reports, information regarding their recreational activities and the like.
14. Sonja MacQueen and Christopher MacQueen shall each be entitled to make inquiries and receive information regarding the children's health, education and welfare, including but not limited to access to health, medical, dental, counselling, education, religious and extracurricular activity records and reports or other information about the children's welfare.

Parenting

15. Christopher MacQueen shall inform Sonja MacQueen regarding his travel for his work rotations and when he is available to care for the children as soon as this information is available. In the event of any change to Christopher MacQueen's travel for his rotations or availability to care for the children, he will immediately notify Sonja MacQueen of same.
16. Sonja MacQueen and Christopher MacQueen shall continue to make reasonable arrangements for holiday and special occasion parenting time.

Travel

17. Both parties shall be entitled to travel with the children outside of Nova Scotia, including travel outside of Canada, during their parenting time. For travel with the children outside of Nova Scotia, but within Canada, the travelling party shall provide the other with one (1) week advance notice of the planned travel whenever possible. For travel outside of Canada, the travelling party shall provide the other with 30 days advance notice of the planned travel whenever possible. As part of the advance notice, the party travelling with the children shall provide a travel itinerary to the other party, which shall include the dates and times of travel, and contact

information, which includes the address and telephone number where the children can be reached by the other party.

18. Either party, upon providing notice to the other, shall be able to arrange to obtain a passport for the children and the other party shall cooperate with this request and shall do whatever is necessary to obtain the passport. The passport shall be made available to the party travelling with the children from time to time. If travel includes travel outside of Canada, the other party shall provide the travelling party with a letter confirming the parties have shared decision-making responsibility of the children and that the travelling party is travelling with the children with the knowledge and consent of the other. Should “policy” regarding travel outside of Canada change in the future, the parties shall modify the arrangements set out in this paragraph such that the travelling party shall receive the cooperation of the other party as may be necessary to carry out travel plans. The passports shall be held by Sonja MacQueen until required by Christopher MacQueen for travel purposes.

Additional Parenting Clauses

19. The parties shall participate in co-parenting counselling with an agreed upon counsellor and equally share the cost of same.
20. The party who does not have regularly scheduled parenting time shall be entitled to a right of first refusal to provide care for the children in preference to a babysitter or caregiver if the regularly scheduled parent is unavailable to care for the children overnight or longer.

Child Support

Special and Extraordinary Expenses

21. The children’s special or extraordinary expenses shall include but not be limited to uninsured medical, dental, orthodontic, physiotherapy or optometry expenses of the children that exceed \$100.00 annually; equipment/gear for hockey and gymnastics, mouth guards, registration fees, tryout fees, all activity fees of any nature, training costs, travel, hotels, tournament expenses, training and competition apparel, team apparel, tournament apparel, camps, training expenses including cost of

trainer, additional ice time, footwear/skates, gym membership, agent expenses, videos; the costs related to Ryder's motor vehicle; and, cost of sports injuries not paid by insurance including but not limited to any rehabilitation services, treatment and medical equipment.

Life Insurance

22. Both parties shall maintain life insurance in the amount of \$200,000 with the other party named as the beneficiary in trust for the children.

Medical Coverage and RESPS

23. Both parties shall maintain medical, dental and health plan coverage for the children available through present or subsequent employers or otherwise for so long as the children are eligible pursuant to the terms of the plan. In the event that a party receives a reimbursement from their insurer for an expense submitted by the other party, the reimbursement shall be paid to the submitting party without delay.
24. The Registered Education Savings Plan held for the children will continue to be held by the parties, and neither will access the funds for any purpose without the written consent of the other or a Court Order. Each party will be entitled to a copy of any statement produced with respect to the Registered Education Savings Plan.
25. The Funds in the Registered Education Savings Plan will be deemed as the children's contribution to the cost of their post-secondary education, prior to the calculation of any contribution from a parent.
26. If any portion of the Registered Education Savings Plan is not used for the children's education, the unused portion will be divided equally between the parties.

Maintenance Enforcement

27. All support payments must be made payable to Sonja MacQueen.

28. The payments must be sent to the following address while this Order is filed for enforcement with the Director:

Office of the Director of Maintenance Enforcement
P.O. Box 803
Halifax, Nova Scotia
B3J 2V2

29. Pursuant to section 9 of the *Maintenance Enforcement Act*, a Court Officer must send a copy of this Order and the current designated addresses of the parties, to the Office of the Director of Maintenance Enforcement.
30. Christopher MacQueen and Sonja MacQueen must advise the Office of the Director of Maintenance Enforcement of any changes to their address with ten (10) days of the date of the change, under section 42(1) of the *Maintenance Enforcement Act* while this Order is enforced by the Director.
31. Christopher MacQueen must advise the Office of the Director of Maintenance Enforcement of any change in location, address, and place of employment including the start or end of employment, within ten (10) days of the date of the change, under section 42(1) of the *Maintenance Enforcement Act* while this Order is enforced by the Director.