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## Section 5: Case Management - Special Expenses

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### Policy Statement

Under the Child Support Guidelines (CSG), support amounts are typically determined based on the support tables. Special Expenses refer to additional amounts that may be ordered on top of the table amount. They are meant to cover expenses incurred by a receiving parent that exceed what regular child support can cover. This policy outlines the types of enforceable and unenforceable special expenses, submission criteria, and enforcement guidelines.

**Note:** While the special expenses outlined in your court order may not be enforceable by the Office of Support Enforcement (OSE), this does not invalidate the court order. Rather, it indicates that the OSE lacks the authority to enforce the expense in question, because the expense is not clearly defined or included in the order.

### Enforceable special expenses:

1. Specific Expenses Listed in the Court Order:  
Enforceable special expenses include those explicitly listed in a court order or referred to as Section 7 expenses, as defined in Appendix A of this policy.
2. Required Information:  
To enforce a special expense, the following information must be included in a support order:
  - a. Particulars of the expense.
  - b. The child to whom the expense relates.
  - c. The amount of the expense or the proportion to be paid in relation to the expense.

*Note:* When all three of these conditions are met, the OSE can enforce the special expense.
3. Submitters of Special Expense Receipts:  
Special expense receipts can be submitted by:
  - a. The recipient of child support.
  - b. The paying party of child support if the order specifies shared parenting time not less than 40% or if the order allows both parties to submit receipts to each other for reimbursement.

### Unenforceable special expenses:

1. Lack of Specificity in Court Order:  
If the court order does not clearly specify the payable expenses (e.g., "pay 50% of extracurricular activities"), enforcement can only occur if both parties sign the Section 7 Special Expenses Consent form (Appendix B) and detail the specific expenses to be paid.

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2. Prorated Amount Calculation:  
The OSE cannot enforce special expenses if the "Prorated Amount" cannot be calculated based on the information in the order (e.g. the order indicates the income of the payer but not of the recipient).

### Disagreements on Enforcement

In the event of a disagreement between the parties concerning the interpretation of a special expense, the enforceability of that expense is at the sole discretion of the Director.

### Special Expenses Type – Fixed vs. Receipt Based

1. The OSE may enforce Section 7 expenses with a fixed dollar amount specified in the court order. To continue enforcement of daycare expenses beyond the age of 12, the recipient must provide a receipt verifying ongoing payment for daycare services.
2. The OSE may also enforce Section 7 expenses when the order states parties are to pay a percentage or proportionate share of expenses and clearly specifies the expenses payable. The recipient must submit a Section 7 Special Expenses Claim form (Appendix C) along with receipts for enforcement purposes.

### Submission of Special Expenses to the OSE:

1. Specific Expense with a Percentage or Proportionate Share:  
Submit a Section 7 Special Expenses Claim form and acceptable proof of payment.
2. Expense Not Specified in the Order:  
Submit a Section 7 Special Expenses Consent form (Appendix B) indicating agreed-upon expenses, a Section 7 Special Expenses Claim form (Appendix C), and acceptable proof of payment.

### Acceptable proof of payment

Acceptable proof of payment is a photocopy of a document or combination of documents (including receipts, invoices, front and back of cleared cheques, e-transfer records, credit card or bank statements) which meets the following criteria:

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✓ Is legible	✓ Shows the date payment was made (payment date must be within 90 days of the date the expense is submitted to the OSE or as specified in the order).	✓ Shows the vendor/service provider's name
✓ Shows the amount paid		
✓ Shows that the recipient paid the expense	✓ Shows the name of the child (the name may be handwritten)	✓ Shows the good or service provided

**NOTE:** The receipts must be submitted within 90 days of having incurred the expenses or as specified in the order; however, the receipts **must not** be dated prior to the effective date of the order.

**GUIDELINES**

1. Expenses Payable to a Third Party:  
 The OSE enforces expenses paid directly to a service provider upon receiving proof that the recipient is covering the full amount, and the payer has not made payments.
2. Expenses Requiring Agreement or Consent:  
 The recipient must obtain written consent from the payer before incurring expenses if required by the order.
3. Ambiguous Wording in Expenses: Expenses with ambiguous wording will not be enforced, except for health-related expenses with proper prescription referral or consent (e.g. ...shall share equally **major** clothing costs).
4. "Net" Expenses: Expenses requiring a "net" amount to be paid will be processed as any other receipt under this policy.
5. Expenses with Conditions: The OSE will not enforce expenses that involve verifications from third parties or require reimbursement by the recipient to the payer for the overpayment.

By implementing these guidelines, we aim to ensure a fair and consistent process for handling special expenses while supporting the best interests of the children involved. The OSE remains committed to assisting families in providing the necessary support for their children's well-being.

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For Reference only, examples of preferred wording of special expenses.

Unenforceable	Enforceable
Both parties will share equally major clothing costs for the child.	Both parties will share equally the clothing costs for the child for winter snowsuit and winter boots.
<p>The parties' respective proportional shares are 65% for the Payer and 35% for the Recipient. The following expenses are:</p> <ul style="list-style-type: none"> <li>• extra-curricular activities</li> <li>• Educational costs</li> </ul>	<p>The parties' respective proportional shares are 65% for the Payer and 35% for the Recipient. The following expenses are:</p> <ul style="list-style-type: none"> <li>• Hockey</li> <li>• Dance</li> <li>• Tutoring</li> <li>• Post-secondary tuition fees</li> </ul> <p><i>Note: For hockey and dance, registration fees and equipment / costumes would be enforceable.</i></p>
Both parties shall share equally expenses related to hockey tournaments.	Both parties shall share equally the following expenses related to hockey: registration fees, equipment, travel costs such as gas, motels and meals to attend tournaments.

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## APPENDIX A

### Definition of Special Expenses

Special expenses as defined in Section 7(1) of the CSG encompass various receipt-based categories, including but not limited to:

1. Child Care expenses, including day camp (Note: Overnight camp requires specification in the order or consent of the other party).
2. Portion of Medical and Dental Insurance Premiums attributable to the child (requires confirmation from the insurance provider).
3. Health-Related Expenses as listed below:
  - Audiologist
  - Chiropractor
  - Contact lenses
  - Counsellor – Psychologist, Psychiatrist, Social Worker
  - Dental
  - Hearing aids
  - Occupational Therapist
  - Optometrist
  - Orthodontic (braces, retainer, consultation)
  - Physiotherapist
  - Prescription drugs
  - Prescription lenses and frames
  - Speech Therapist

*Note:* Any health-related expenses not listed above will require a prescription referral or consent of the other party.
4. Extraordinary expenses for primary or secondary school education or for any other educational program that meets the child's particular needs.

*Note:* The expense must be identified in the order or consent of the other party for the OSE to be able to enforce (e.g., tutoring, school fees and school supplies requested by the school).

The OSE will not enforce post-secondary education expenses unless it is specified in the order or with the consent of the other party and accompanied by proof of payment by the recipient if in the dependent's name (e.g., tuition, textbooks, rent/residence, meal plan at residence).

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*Note:* The OSE will not enforce post-secondary education expenses when the court order specifies that the dependent is required to contribute towards them.

5. Extracurricular activities are enforceable when specified in the order or with the consent of the other party (e.g., hockey, piano lessons, and dance).

*Note:* Enforceable receipts include registration fees, equipment, and costumes. Travel, accommodations, and food expenses associated with games/tournaments are only enforceable if specified in the order or consent of the other party.

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**APPENDIX B**

## Special Expenses Consent

Complete this form if your court order requires the parties to pay a proportionate share of expenses for the child(ren) but does not specifically detail which expenses are to be shared. You must be very specific about the expense type, such as *'Hockey equipment'* or *'Summer camp registration'*.

<b>OSE File Number:</b> [FSOSCaseNumber]	<b>Effective date of consent:</b>	
Description of expense	Name of child	<b>To be completed by payer:</b> Initial the box below for each expense you agree to pay.

*\* Note: Unless specifically stated otherwise, consent is for current and future claims related to the expense type.*

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**Acknowledgements:**

1. I understand if an expense consented to previously is not included on this form, the OSE may no longer enforce that expense as of the effective date of this agreement. If a previous expense is still applicable, it should also be included on this form.
2. I understand either party can withdraw their consent to all or part of this agreement at any time upon written notification to the OSE.
3. I understand if a new support order/agreement that changes the terms of Section 7 expenses is received by the OSE, this agreement will become void. A new agreement will be required to resume enforcement of any expenses that are not clearly specified in the new court order.

\_\_\_\_\_  
Date (mm-dd-yyyy)

\_\_\_\_\_  
Print name of Recipient





\_\_\_\_\_  
Recipient signature

\_\_\_\_\_  
Date (mm-dd-yyyy)

\_\_\_\_\_  
Print name of Payer

\_\_\_\_\_  
Payer signature

**Send the completed form and copies of receipts to:**

Contact Us	
 PO Box 5001 Grand Falls/Grand-Sault NB E3Z 1G1	 Toll-free (844) 673-4499
 OSE-BEOA@gnb.ca	 gnb.ca/OSE





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**Acknowledgements**





- i. If my order **requires the other party to consent to expenses**, either the OSE already has consent on file, or I have attached the other party's written consent.
- ii. If I am claiming health/medical expenses, I acknowledge that I submitted them to my insurance plan (if any) for reimbursement.
- iii. If the expenses I claim are older than 30 days from the date they were incurred, they may be subject to a longer repayment period.
- iv. I understand the OSE will provide a copy of this form and receipts to the other party, and I have not included additional personal information I do not want shared with the other party.

\_\_\_\_\_  
Date (mm-dd-yyyy)

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Client's signature

***Send the completed form and copies of receipts to:***

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 PO Box 5001 Grand Falls/Grand-Sault NB E3Z 1G1	 Toll-free (844) 673-4499
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