SUPREME COURT OF YUKON

Citation: *M.J.S. v J.M.S.*
2023 YKSC 18

Date: 20230406
S.C. No. 21-D5351
Registry: Whitehorse

BETWEEN:

M.J.S.

PLAINTIFF

AND

J.M.S.

DEFENDANT

Before Justice K. Wenckebach

Counsel for the Plaintiff — Megan É. Whittle

Appearing on her own behalf — J.M.S.

REASONS FOR DECISION

Introduction

[1] The plaintiff, M.S., and the defendant, J.S., were married on February 22, 2010, and separated on August 10, 2020. There is one child of the marriage, M.G.K.S., born August 5, 2011, who lives equally with both parties. The parties have brought cross-applications concerning child support and special and extraordinary expenses. The applications were heard on February 16, 2023.

[2] The core issue in the applications is how much child support M.S. has been required to pay to J.S. since separation, and on an on-going basis. This determination turns on the resolution of a number of issues, including: whether M.S. has paid child support until now; whether the parties should be imputed income; and what the

appropriate calculation for child support should be, given the shared residential schedule.

[3] For the reasons that follow, I determine that M.S. has paid child support since August 2020. I impute an income to J.S. I find that M.S.' actual income should be used to calculate child support. Finally, I determine that the set-off amount is the appropriate amount for child support for 2021, 2022, and going forward. I also find that special and extraordinary expenses should be payable proportionate to the parties' incomes.

ISSUES

a. Can I take into account allegations about the parties' behaviour?

b. Has M.S. been paying child support?

c. How much child support is payable for 2020?

d. Should J.S. be imputed an income for 2021, 2022, and on-going?

e. Should M.S. be imputed an income for 2022 and on-going?

f. Should the amount of child support payable be adjusted pursuant to ss. 9 and 4 of the *Federal Child Support Guidelines*, SOR/97-175 (the "*Guidelines*")?

g. How should special and extraordinary expenses be paid?

ANALYSIS

a. Can I take into account allegations about the parties' behaviour?

[4] During oral submissions, J.S. made allegations about M.S.' behaviour, including his behaviour towards her during the relationship and romantic relationships he has had since the parties separated. Many of these allegations were not proper evidence because J.S. did not attest to them in her affidavits. However, even when they are

included in affidavit material, they are irrelevant. Family law in Canada is a no-fault system. The purpose of the *Divorce Act*, R.S.C. 1985, c. 3, is not to determine whether a spouse is right or wrong, or good or bad (*PP v DD,* 2017 ONCA 180 at para. 58); thus, "bad" or "good" behaviour does not usually factor into determinations about child support. Rather, child support is calculated based on the parties' income, and sometimes on their capacity to earn income, and on the parties' and the children's needs and circumstances.

[5] The dissolution of a relationship often raises many intense and painful emotions. It can be very difficult for parties to separate how they feel about their relationship, their partner, and the wrongs they believe were done to them, from the legal issues. That is precisely what is required, however, in the determination of family law issues.

[6] In this case, I am concerned only with the factors that the law permits me to consider in deciding child support.

b. Has M.S. been paying child support?

[7] I find that M.S. has been paying child support.

[8] M.S. has been putting money into the parties' shared account every month since August 2020. He has put in varying amounts, from about $1,000 – $1,900, generally every two weeks. As of the date of the hearing, M.S. had transferred $89,721.92 to the shared account for J.S.' use. M.S. submits that this should be counted as child support. J.S. submits that, because M.S. stated in his Statement of Claim that he is seeking occupation rent, these payments are related to that claim and are not for child support.

[9] M.S. is seeking that the money he paid be considered child support. A letter from M.S.' counsel to J.S.' previous counsel also stated that some of the funds M.S.

deposited into the account was for child support. I find M.S. has paid child support for the child since September 2020.

c. How much child support is payable for 2020?

[10] M.S. does not contest that he owes the full table amount for child support from September–December 2020.

[11] The *Guidelines* provide tables that set out child support payable based on the payor's income, the number of children of the marriage, and the jurisdiction in which the payor lives. The amount set out in the tables is called the "table amount". Where one party has parenting time with the child of the marriage for more than 60% of the year, generally, the other party will owe the full table amount for child support.

[12] M.S. and J.S. separated in August 2020. From the date of separation to December 2020, J.S. had parenting time with M.G.K.S. full-time. Thus, M.S. owed the full table amount for child support. In 2020, M.S. earned $205,604. The table amount based on that income is $1,811 per month. I therefore find that M.S. owed $1,811 per month in child support from September–December 2020.

d. Should J.S. be imputed an income for 2021, 2022, and on-going?

[13] M.S. seeks that I impute income to J.S. He submits that J.S. is intentionally under-employed; she is not properly utilizing her property to generate income; she unreasonably deducts expenses from her income; and, for 2022, she did not provide income information when under a legal obligation to do so. J.S. seeks that I not impute income to her.

[14] I have determined that it is appropriate to impute an income to J.S. for 2021, 2022, and for calculating child support on an on-going basis. As M.S. has raised several arguments, I will address each in turn.

Intentional Under-employment

[15] I find that J.S. is intentionally under-employed.

[16] Section 19(1)(a) of the *Guidelines* provides that a court may impute income to a party when they are intentionally under-employed or unemployed, although under-employment or unemployment may be justified by the needs of a child of the marriage, or the party's reasonable health or educational needs.

[17] The court has broad discretion to impute income to a party (*Yeung v Silva*, 2016 BCSC 1682 at para. 43). In determining whether the parent is intentionally under-employed or unemployed, the court will assess the party's capacity to work by looking at factors such as the party's work history, age, education, skills, and the available job opportunities, (*Van Gool v Van Gool*, [1998] 166 DLR (4th) 528 (BCCA) at para. 34). It is irrelevant whether a parent is deliberately seeking to avoid paying child support or is acting in good faith (*McCaffrey v Paleolog*, 2011 BCCA 378 ("*McCaffrey*") at para. 52).

[18] If the parent is intentionally under-employed or unemployed, the court will consider whether their under-employment or unemployment is justified by the needs of a child, or the party's educational or health needs.

[19] In the case at bar, M.S. estimates that, on a yearly basis, J.S. works an average of 20 hours per week, working 45 hours a week in mid-March to mid-June and about 10 hours per week in June and July. In 2021, J.S. took a three-month vacation with

M.G.K.S., and did not earn an income from employment during this time. He submits that this part-time work constitutes under-employment.

[20] J.S. does not dispute these figures, nor does she dispute that, based on her education and experience, she could earn more than she does. I have no difficulty concluding that J.S. is under-employed.

[21] J.S. submits, however, that her under-employment is justified. She says that her current work schedule permits her to spend summers with M.G.K.S., and notes M.G.K.S. is only eleven. J.S. also attests that it would be difficult for her to arrange childcare for M.G.K.S. if she were to work full-time.

[22] However, under-employment is not justified merely because the child in the parent's care is young (*McCaffrey* at para. 49). Moreover, childcare is often needed when parents work full-time. There is nothing here to suggest that J.S. faces greater challenges than other parents in arranging childcare.

[23] J.S. also submits that she cannot work full-time because of her health and has provided a letter from her therapist in support of this submission.

[24] I find the evidence is insufficient to establish that J.S. is unable to work full-time. J.S.' therapist does not state that she independently assessed whether J.S. had been medically unable to work full-time. Rather, she simply relays J.S.' feelings about her capacity to work.

[25] I conclude that J.S. is under-employed and that there is no legal justification for it.

Utilization of Property

[26] I conclude that J.S. is not reasonably using her property to generate income.

[27] Under s. 19 (1)(e) of the *Guidelines*, a party may be imputed income when they are not reasonably utilizing property to generate income.

[28] M.S. attests that there is a legal suite in the matrimonial property which could be rented out. In 2021, J.S. did rent out the suite for three months for $1,350 per month, but did not include the income generated in her income tax return.

[29] As well, J.S. owns a cabin in Tagish, which M.S. submits she could rent out. M.S. submits that I should impute income to J.S. for the income she received for the suite, and for income she could have generated for the suite and the cabin.

[30] J.S. attests that her 18-year-old son from another relationship is living in the suite in the family home. She submits that her failure to include the rental income on her income tax return was an honest mistake. She also attests that the cabin in Tagish is not fit to be rented.

[31] It is not uncommon for children to continue to live with their parents after having finished their schooling. There is no issue with J.S.' son living in the family home. However, J.S. has not explained why her son is required to live in the suite, rather than with the rest of the family. I do, however, accept J.S.' testimony that the cabin at Tagish is not habitable. As a result, I conclude that J.S. should be able to generate rental income from the suite in the family home, but not the Tagish property.

[32] Additionally, as it is uncontested that J.S. did not include the rental income she did receive on her income tax return, that should be added to her 2021 income.

Deduction of Expenses from Income

[33] I conclude that some of J.S.' deductions should be added back to her income.

[34] Under s. 19(1)(g) of the *Guidelines*, the court may impute income to a party who "unreasonably deducts expenses from income". Section 19(2) of the *Guidelines* clarifies that a deduction is not reasonable simply because it is permitted under the *Income Tax Act,* R.S.C. 1985, c. 1 ("*Income Tax Act*").

[35] Thus, a party seeking to justify a deduction cannot simply rely on the fact that it is permitted by the *Income Tax Act*. The purposes of the *Income Tax Act* and the *Guidelines* are different. The *Income Tax Act* aims to tax individuals in accordance with specific policy objectives; on the other hand, pursuant to the *Guidelines*, the court's goal is to determine a party's capacity to pay child support. A party's net business income as shown on their income tax return is, therefore, not necessarily an accurate reflection of a party's income for the purposes of paying child support (*Snow v Wilcox*, 1999 NSCA 163 at para. 22).

[36] Here, M.S. submits that J.S.' claims for meals and entertainment, utilities, and motor vehicle expenses should be added back to her income. J.S. does not explain why she made deductions for meals and entertainment. I therefore find that the amount deducted for meals and entertainment – $478.91 – should be added back to her income.

[37] J.S. also deducts the cost of utilities. J.S. works from home. M.S. says that these costs are related to the matrimonial home, and J.S. would incur these costs in any case. I agree that some, but not all, of the costs of utilities should be added back. It is reasonable to conclude that some costs, such as heat and electricity, are increased when a person is home all day rather than when they work outside the home. J.S. deducted $1,600. I find that it would be appropriate to add back $1,000 to her income.

[38] J.S. deducted $1,323.57 for motor vehicle costs. M.S. says that this is unreasonable given the amount J.S. worked and the nature of her work. J.S. says that she only drives for work and does not otherwise drive very much. Again, however, she does not explain how those costs relate to her work as a bookkeeper. I find that those costs should be added to her income as well.

Failure to Provide Income Information

[39] I do not impute income to J.S. for failure to provide information.

[40] Section 19(1)(f) of the *Guidelines* states that the court may impute income to a party who has "failed to provide income information when under a legal obligation to do so".

[41] M.S. submits that J.S. did not provide information about her new common-law spouse's contributions to the home, and because of that, she should be imputed an income. J.S. submits that she is not required to provide this information.

[42] While generally a new spouse or common-law spouse's income information is not relevant to the determination of child support, it may be a factor where s. 9 of the *Guidelines* is applicable (*BPE v AE*, 2016 BCCA 335 ("*BPE*") at para. 51).

[43] Here, J.S.' partner moved into the matrimonial home in January 2022. M.S. requested information about J.S.' partner's contributions to household expenses from J.S., but she did not provide them. Because s. 9 of the *Guidelines* is in play, J.S. should have provided the information requested by M.S.

[44] However, a new partner's income information is not used to determine the party's income under s. 9(a), but is used at a different stage of the s. 9 analysis (*BPE* at para. 52). As a partner's income would not be used to calculate income if it were

disclosed, it seems illogical to impute an income to them for failure to disclose the information. I will therefore not impute an income to J.S. on this basis but will consider her failure to disclose the information later in my analysis.

Imputation of Income

[45] Having found that there are grounds for imputing income to J.S., I conclude it is appropriate to impute income to her for 2021, 2022, and to calculate child support going forward.

[46] In 2021, J.S.' gross income was $38,478.51, and her net income was $33,093.85. The rental income J.S. received, but did not include in her income tax return, totals $4,050. This should be included in her income, as are the deductions which I found should be added back to her income. The total for those items is about $2,800.

[47] Based on job ads provided by M.S., a person with J.S.' skills could earn between about $50,000 – $75,000 per year. Additionally, if the suite were to be rented for $1,350 per month, J.S. could receive $16,200 for rent per year. However, I also take into consideration that the parties separated in late 2020. Adjusting to a new reality which requires J.S. to maximize her earning potential would take some time. I will therefore impute J.S.' income at $40,000 in 2021.

[48] At the time of the hearing, J.S. had not yet filed her income tax return for 2022. The information available is that she had a contract for $47,350. I impute J.S. an income of $55,000 for 2022.

[49] On-going, I impute J.S. an income of $60,000.

e. Should M.S. be imputed an income for 2022 and on-going?

[50] There is no issue about how much M.S. earned in 2021. M.S.' income for 2022 and 2023, however, is contentious. J.S. seeks that I impute income to M.S. for 2022 and to calculate child support on an on-going basis. M.S. seeks that I not impute income to him and that I deduct the car allowance given to him by his employer.

[51] I will not impute an income to M.S. and will deduct the money given to him as an allowance by his employer.

Imputation of Income

[52] M.S. was employed as a salesperson with one company until late 2021 when he was terminated without cause. He got a new job in early 2022, also, it appears, as a salesperson. In his new job he earns over $100,000 less than in his previous job. J.S. seeks that I impute to M.S. his salary from his previous job.

[53] A party who loses their job through no fault of their own is not intentionally under-employed or unemployed (*Fincham v Fincham*, 2017 ONSC 4279 at para. 17).

[54] Here, M.S. did not quit nor was he terminated for cause. He found new work quickly. He does not earn as much as before; however, he has explained why: he worked for 17 years at his previous job and he worked his way up in the company, the company sold a wider range of goods than the company where he currently works, and his previous employer generally pays higher wages than others in the industry. M.S.' decision to take the job he has now, despite the decrease in salary, is reasonable.

Car Allowance

[55] M.S. received a car allowance of $12,000 from his employer in 2022 and for 2023. He seeks that this be deducted from his income. I agree that it should be deducted.

[56] The purpose of an employee allowance is to cover extra costs arising from particular requirements of a job. As noted in *Webster v Webster*, 2014 BCSC 730 ("*Webster*") at para. 35, citing *Jordan v Jordan*, 2005 SKQB 129 at para. 15, allowances are not included in total income on a T-1 General Form nor are they deductible as expenses from income. Moreover, allowances are deductible from income under s. 16 of the *Guidelines*. It would be inconsistent with the *Guidelines* to include a vehicle allowance in income where there is evidence that the party has incurred extra costs for their vehicle because of their job (*Webster* at para. 37).

[57] Here, M.S. has provided evidence about his use of his car for work, including that he drives frequently for work, using about three tanks of gas per month. While some of the costs he mentions, such as winter tires, would likely be incurred even if he did not use his vehicle for work, M.S. has provided sufficient evidence that he uses the allowance for extra costs incurred for work, and therefore should not be included in his income.

[58] M.S.' income was: in 2021, $402,788 (which included a one-time severance payment of $165,523.64); and in 2022, $136,000, including a bonus. Child support for 2023 will be calculated based on M.S.' 2022 income.

f. Should the amount of child support payable be adjusted pursuant to ss. 9 and 4 of the *Guidelines*?

[59] I conclude that there should be a reduction in child support from the table amount.

[60] Under s. 9 of the *Guidelines*, where each party has not less than 40% parenting time with the child over the course of the year, the amount of child support payable is not determined by a mechanical application of the *Guideline* tables. Rather, the court decides the amount of child support payable by taking the following factors into consideration:

- the table amounts that would be payable based on the parties' incomes (s. 9(a));
- whether there are "increased costs [because] of shared parenting time arrangements" (s. 9(b)); and
- "the conditions, means, needs and other circumstances of each spouse and of any child for whom support is sought" (s.9(c)).

[61] After examining these factors, the court may decide that the "straight set-off" amount is appropriate. The straight set-off amount is determined by calculating what each party would pay pursuant to the table amount if the other party had full parenting-time, and then subtracting the two. However, there is no presumption that the child support payable is by way of straight set-off: the court must determine the appropriate child support payable in light of all the factors (*Contino v Leonelli-Contino*, 2005 SCC 63 ("*Contino*") at para. 49).

[62] M.S. also submits that the child support payable should be reduced from the table amount pursuant to s. 4, which permits a departure from the table amount where

the payor earns more that $150,000. Where s. 9 is applicable, however, the court does not perform a separate s. 4 analysis, because s. 9 provides a complete code for the determination of child support in circumstances of shared residency. Instead, s. 4 principles may inform the s. 9 analysis (*BPE* at paras. 21-22). I will therefore address s. 4 through my s. 9 analysis.

[63] Although the parties agree that in 2022, and at present, they each have M.G.K.S. for 50% of the time, they do not agree that M.S. had parenting-time with M.G.K.S. not less than 40% of the time in 2021. Thus, I must first determine if s. 9 is applicable for 2021 as well as 2022 and for the calculation of on-going child support.

The Parties' Parenting Time with M.G.K.S. in 2021

[64] I conclude that M.S. had parenting time with M.G.K.S. for not less than 40% of the time in 2021.

[65] J.S. says that she had parenting time with M.G.K.S. for eight months, while M.S. had parenting time with M.G.K.S. for four months in 2021. M.S. says that he had parenting time with M.G.K.S. for 41% of the year.

[66] In 2021, J.S. had sole parenting time with M.G.K.S. for January and for three months when she was on vacation with M.G.K.S. M.S. had sole parenting time with M.G.K.S. for one month in December and for three weeks when he took M.G.K.S. to visit family in Nova Scotia. The parties split the rest of the parenting time equally.

[67] The parties did not provide a break down of the number of days each had parenting time with M.G.K.S. On the information I have, I calculate that M.S. had parenting time with M.G.K.S. for about 41 or 42% of the year. Thus, M.S. meets the

threshold for s. 9 to apply for 2021 and onwards. I now turn to the factors under s. 9(a)-(c).

Section 9(a): The Table Amounts

[68] Under this factor, I must determine what the set-off amount for child support would be for each year at issue (*Contino* at paras. 43-44).

[69] For 2021, M.S. earned $402,788. The table amount for that income is $3,388 per month. I have imputed an income to J.S. in the amount of $40,000; her table amount would be $364 per month. The set-off amount is, therefore, $3,024 per month for 2021.

[70] In 2022, M.S. earned $136,000. The table amount is $1,250 per month. I have imputed an income of $55,000 to J.S. The table amount for J.S. would be $504 per month. The set-off amount for 2022, is therefore, $746 per month.

[71] The calculation for 2023 is based on M.S.' 2022 income, and so once again is $136,000, with a table amount of $1,250 per month. I have imputed an income of $60,000 to J.S. The table amount for that income is $553 per month. The set-off amount is, therefore, $697 per month.

Section 9(b): Whether There are Increased Costs Because of the Shared Parenting Time

[72] I conclude that there is an increase in costs because of the shared parenting time.

[73] Section 9(b) of the *Guidelines* recognizes that the total costs of raising children in shared residential arrangements may be greater than when the child resides with one parent. However, increased parenting time does not always increase the costs to a parent. Thus, courts must examine the budgets and expenditures of both parents to

determine if the payor parent is spending more money than they would before the shared residential arrangements came into effect (*Contino* at paras. 52-53).

[74] In the case at bar, neither party filed financial statements. M.S. provided evidence of his household expenditures and his expenditures on M.G.K.S., including that he has bought her clothes, sports equipment, furniture and spent money on her personal care.

[75] J.S. has not filed the same kind of information. Unfortunately, she focused on M.S.' expenditures and behaviour rather than providing information of about her own expenditures on M.G.K.S. J.S.' presentation in court shows that she cares for M.G.K.S. very much, but J.S. has not provided much evidence of how she provides for M.G.K.S. in a material sense. The Supreme Court of Canada has warned that the court should not rely on common sense assumptions when examining the factors under ss. 9(b) and (c) (*Contino* at para. 54). In this case, however, despite the lack of information from J.S., I do have sufficient evidence to conclude that the costs to both parties have increased.

Section 9(c): The conditions, means, needs and other circumstances of the Parties and of M.G.K.S.

[76] Under this factor, the court looks at the parties' spending patterns, the ability of the parties to absorb the increased costs of shared custody, and the standard of living of the child in each household (*Contino* paras. 69-70).

[77] Section 4 criteria are also addressed at this stage. Section 4 permits a departure from the table amount, including where the table amount would be so high as to exceed the reasonable needs of the child of the marriage, and where it would result in an excessive wealth transfer to the payee or would be "*de facto* spousal support" (*Francis v Baker*, [1999] 3 SCR 250 ("*Francis*") at para. 41). However, it is also to be expected that

there will be some wealth transfer from the payor, and an indirect benefit given to the payee (*Francis* at para. 41).

[78] A party's current partner's information is taken into account when looking at this factor. Generally, however, the current partner's information is not relevant "unless it can be said that payment of the set-off amount to the payee's household will create or exacerbate a disparity" (*BPE* at para. 65).

[79] The evidence before the court is that M.S.K.G's standard of living is similar in both homes. J.S. has stayed in the matrimonial home. M.S. is currently renting an apartment, however, there is no evidence that he will not be able to purchase a house in in the future. M.S.K.G. went to Spain for three months with J.S., and to Hawaii for a week with M.S., although both parties economized in their travels.

[80] In 2021 M.S.' income was unusually high because he received a severance payment. M.S. seeks to have child support payments reduced for that year, saying that the amount of child support payable would otherwise be a wealth transfer to J.S. However, child support in the amount of $3,024 per month is not exceedingly high. Taking into consideration the disparity in the parties' incomes, the set-off amount is reasonable.

[81] Turning to the issue of J.S.' partner's contributions, J.S.' partner began living with J.S. in January 2022. As J.S. has not provided information about her partner's contribution to living expenses, M.S. has asked that I find that a reasonable contribution would be between $1,000 and $1,500 per month. I agree that that would be a reasonable contribution. However, I do not find that the set-off amount would increase

or exacerbate any disparity between the parties. I therefore will not be taking J.S.' partner's deemed contributions to the household into account.

[82] I therefore find that the set-off amount is appropriate for 2021, 2022, and on an on-going basis.

g. How should special and extraordinary expenses be paid?

[83] J.S. seeks that the parties share the costs for a number of items, however at this point, aside from hockey and an assessment for ADHD, no costs have been incurred, nor is it clear what costs will be incurred. M.S. agrees to pay part of the cost of the ADHD assessment. I will therefore order that the parties pay for the ADHD assessment proportionate to their incomes. With regards to hockey, M.S. has paid for hockey fees and is not presently seeking contributions from J.S. There are therefore no current special and extraordinary expenses. I will not make an order about payment of costs for specific expenses.

[84] Generally, special and extraordinary expenses are paid proportionate to the parties' incomes (s. 7(2), *Guidelines*). I can see no reason to depart from this approach. However, the parties will be liable to pay for these expenses only if both parties agree in advance to the expense.

CONCLUSION

[85] M.S. owes child support to J.S. as follows:

2020: Based on an income of $205,604, M.S. owed $1,811 per month from September-December 2020, with a total owing of $7,244.

2021: J.S. is imputed an income of $40,000, and I have found that M.S.' income was $402,788. I find that the set-off amount is appropriate, and child support is $3,024 per month. The total owed for the year is: $36,288.

2022: J.S. is imputed an income of $55,000; and I have found that M.S.' income was $136,000. I find that the set-off amount is appropriate, thus child support is $746 per month. The total owed for the year is: $8,952.

2023: J.S. is imputed an income of $60,000. M.S.' income is calculated at $136,000. Again, the set-off amount is appropriate, and child support is $697 per month.

[86] In future years, J.S.' income will be imputed to be $60,000, or her actual income will be used to calculate child support if her income is greater than $60,000.

[87] The total child support owing as of the date of the hearing is $53,878. M.S. has deposited $89,721.92 in the parties' shared account for J.S.' use since the parties' separation. As M.S. has put more money into the joint account than required, he does not owe any child support up to the date of hearing. I will order that M.S. pay child support in the amount of $697 per month, starting on March 1, 2023, and payable on the first of every month thereafter.

[88] The parties shall share any extraordinary and special expenses proportionate to their income if the parties agree to the expense before it is incurred.

[89] The parties shall pay for M.G.K.S.' ADHD assessment proportionate to their incomes.

[90] It is not necessary to include a term about registering with the Maintenance Enforcement Program. Either party may register with the MEP if they wish.

[91] Incidental to child support is the requirement to provide income information to the other party on a yearly basis. I order that the parties exchange their previous year's financial information in accordance with the *Guidelines*, including but not limited to their T1 Generals and Notices of Assessment on or before May 15, each year, commencing May 15, 2023. The parties may make adjustments to the base amount of child support payable and the proportional sharing of special and extraordinary expenses, which will take effect June 1 of each year, commencing June 1, 2023.

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WENCKEBACH J.