

**SUPREME COURT OF NOVA SCOTIA**  
**FAMILY DIVISION**

**Citation:** *Watkins v. Collins*, 2025 NSSC 363

**Date:** 20251118

**Docket:** HFD No. FTMCA - 068628

**Registry:** Truro

**Between:**

Jeremy David Watkins

Applicant

v.

Margaret Hazel Collins

Respondent

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**LIBRARY HEADING**

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**Judge:** The Honourable Justice Terrance G. Sheppard

**Heard:** October 1, 2025, in Truro, Nova Scotia

**Written Decision:** November 18, 2025

**Subject:** Retroactive Recalculation of Child Support

**Summary:** The payor sought to vary his child support obligation back to the summer of 2022 when he stopped working in the fishing industry and his income drastically decreased. The Recipient sought to vary the child support back to 2016 based on his actual income.

**Issues:**

- a) How far back should the child support be retroactively calculated?
- b) How should the retroactive child support be calculated?
- c) Should income be imputed to Jeremy Watkins for 2022, 2023 and 2024?

d) What is an appropriate monthly amount for Jeremy Watkins to pay any retroactively recalculated child support?

e) On what income should prospective child support be based?

**Results:**

a) Child support was retroactively calculated to the month following the last court order, September of 2016.

b) Support was calculated based on the calendar year.

c) No income was imputed to the Payor for 2022. For 2023 and 2024, although there was no reasonable prospect that the Payor would return to the fishing industry, there was no reason he could not work full time at minimum wage. He worked under the table and quit one job specifically to avoid child support.

d) Retroactive support is to be paid at \$200 per month. This was an appropriate amount given the Payor's current income and expenses.

e) Prospective child support is based on the Payor's current income.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION.  
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**Judge:** The Honourable Justice Terrance G. Sheppard

**Heard:** October 1, 2025, in Truro, Nova Scotia

**Written Release:** November 18, 2025

**Counsel:** Jeremy David Watkins unrepresented  
Margaret Hazel Collins unrepresented

**By the Court:**

**OVERVIEW**

[1] The parties have one child, born November 4, 2009.

[2] There is a Final Order (August 29, 2016) of the Honourable Chief Judge

Raymond Morse (as he then was) that:

- a) Set Jeremy Watkins' child support at \$327 per month based on a 2016 income of \$39,000, payable starting the last day of August, 2016;
- b) Set arrears as of August 1, 2016, at \$7,859, payable at \$100 per month; and
- c) Ordered administrative recalculation of child support, which required Jeremy Watkins to provide annual disclosure of his income.

[3] Jeremy Watkins never provided his income disclosure and the administrative recalculation clerk increased his income by 10% each year. When he filed his application to vary child support on October 28, 2024, he provided the usual three years' worth of returns. However, Margaret Collins asked to have the child support varied going back to 2016, so he was ordered to provide income disclosure from 2016 forward. He provided income information for 2017 – 2024 and Margaret Collins filed his 2016 Income Tax Return.

[4] There were issues raised by the parties that could not be properly addressed. Only retroactive and prospective variation of child support was addressed.

[5] Regarding retroactive variation of child support, Jeremy Watkins requested the child support be varied back to August of 2022 and based on his actual income. Margaret Collins says that the child support should be retroactively recalculated to and including January of 2016 based on his actual income.

[6] For the reasons that follow, Jeremy Watkins' child support is retroactively varied to September of 2016. It would be markedly unfair to do as Jeremy Watkins

suggests and only vary child support to August of 2022 when his income dramatically decreased and ignore the significantly higher incomes he earned after the Final Order (August 29, 2016).

[7] Child support from January to August of 2016 could not be recalculated as this would predate the current order.

[8] Child support was recalculated based on actual income for the years 2016 until 2022. Income was imputed for the years 2023 and 2024 based on minimum wage. Child support for 2025, both retroactively and prospectively, was based Jeremy Watkin's actual income in 2025.

### **ISSUES – CANNOT BE ADDRESSED**

[9] There were three issues that were raised by the parties that I could not address:

- a) Undue Hardship
- b) Disability Tax Credit
- c) Change of Name

### ***Undue Hardship***

[10] Jeremy Watkins claimed undue hardship in his notice of Variation Application; however, he was advised by me at pre-trial conference that he must perfect his claim for undue hardship by filing a Statement of Undue Hardship Circumstances. Only then would I require Margaret Collins to provide her and her husband's income disclosure. Jeremy Watkins never did file the required Statement of Undue Hardship Circumstances.

[11] Jeremy Watkins has three other children beside the Child involved in this application. With Anne Patterson, he has a 14 year old. Since December 31, 2016, he has been required to pay Ms. Patterson various amounts of child support starting at \$286 to, most recently, \$512 per month. He has provided the Record of Payments for Ms. Patterson and as of August 25, 2025, he is \$10,373.04 in arrears.

[12] Jeremy Watkins also has two children with Staci Sherman, an eight year old son and three year old daughter. Although he has been separated from Ms. Sherman since approximately June of 2022, he does not provide any child support for his two children with her.

[13] Margaret Collins does not work outside the home, mainly because of the Child's high needs. He has been diagnosed as "non-verbal, low functioning autistic." She is married to Mark Collins and they have two children together.

[14] Although under no legal obligation to do so, Margaret Collins brought her husband's tax returns from 2021 to and including 2024. She indicated to the Court that his 2024 income was \$55,144, his highest income to date.

[15] If Jeremy Watkins had perfected his claim for undue hardship, and the standards of living calculations were based on his actual, reported income, he would have satisfied s.10(3) of the Child Support Guidelines. However, even attributing a minimum wage income of \$34,320 to him, the comparison of household standards of living show that Jeremy Watkins would be at 2.676 and, Margaret Collins, 1.853. The DivorceMate calculations are attached to this decision as **Schedule I**. Jeremy Watkins would not have satisfied s. 10(3) based on this income.

### ***Disability Tax Credit***

[16] On March 18, 2024, Jeremy Watkins received correspondence indicating he qualified for the Disability Tax Credit retroactive to 2007. He received the retroactive amount of \$16,710.22 on or about May 29, 2024. The Records of Payment show that the Maintenance Enforcement Program seized \$8,545.51 of this for Margaret Collins and \$8,164.71 for Anne Patterson.

[17] Jeremy Watkins requested that I order the return of the \$16,710.22 because the DTC is somehow “protected.” He did not provide me with any further details on exactly how it is protected, nor did he provide me any legislation or caselaw to that effect. In fact, the DTC is not protected in anyway from being ceased by enforcement agencies for the satisfaction of support arrears. Even if it were protected in some way, I can only deal with the \$8,545.51 that Margaret Collins received.

### ***Change of Name***

[18] Margaret Collins asked that I order Jeremy Watkins to sign the paperwork necessary to change the child’s last name. She had mentioned this at the pre-trial conference and was advised by me at that time that she needed to perfect this request by filing a Response to Variation Application and claim relief under the *Change of Name Act*, 1989 R.S.N.S. c. 66. She did not perfect her application.

### **ISSUES – TO BE DECIDED**

[19] That leaves the following substantive decisions for me to decide:

- a) How far back should the child support be retroactively calculated?
- b) How should the retroactive child support be calculated?

- c) Should income be imputed to Jeremy Watkins for 2022, 2023 and 2024?
- d) What is an appropriate monthly amount for Jeremy Watkins to pay any retroactively recalculated child support?
- e) What income should prospective child support be based on?

***Date For Retroactive Child Support***

[20] While I cannot go behind the Final Order (August 29, 2016), as urged by the recipient, it would be unfair to her to only consider the payor's income in 2022, 2023 and 2024 when it decreased and not consider his unreported, increased income from 2017 to 2021.

[21] Margaret Collins urges me to go back prior to the date of the Final Order (August 29, 2016) and vary child support as of January of 2016. Jeremy Watkins' income is noted to be \$39,000 in the Final Order (August 29, 2016); however, she provided his income tax return from 2016 showing his income was, in fact, \$66,357.07.

[22] I cannot go behind the most recent court order. s. 37 of the *Parenting and Support Act* only allows a court to vary a prior order, "...where there has been a

change in circumstances *since* the making of the order or the last variation order [emphasis added].” See ***Gray v. Rizzi***, 2016 ONCA 1532 at paragraph 23.

[23] Chief Judge Morse set the arrears as of August 1, 2016, and commenced the new table amount of child support as of the last day of August 2016. The farthest I can go back is September of 2016.

[24] The most recent decision from the Supreme Court of Canada on retroactive variation of child support, and the most applicable to this case, is ***Colucci v. Colucci***, 2021 SCC 24. There, at paragraphs 80-86, Justice Martin states that the presumptive start date would be the date of effective notice, meaning the date the payor said they wanted to change the previous order and provided documentary proof of the change in circumstances. Retroactive decreases are presumptively capped at three years before formal notice, subject to variation using the factors enunciated in ***D.B.S. v. S.R.J.***, 2006 SCC 37 at paragraphs 94-116.

[25] Here, Jeremy Watkins filed his Notice of Variation Application, along with all the required supporting documentation, in October of 2024. As there had been no prior communication regarding retroactively varying child support, that would be the date of effective notice.

[26] The presumptive rule capping retroactive variation to three years was put in place in the context of a payor attempting to go back much earlier to vary the child support down, as was the case with Mr. Colucci. However, in the circumstances of this case, this works an injustice to the recipient, Maragret Collins. Jeremy Watkins' income from 2016 through to and including 2022 was significantly higher than pegged in the Final Order (August 29, 2016). In fact, some years it was higher than the grossed-up amount attributed to him by the Administrative Recalculation Clerk.

[27] Allowing the child support to be retroactively calculated only to August of 2022, as Jeremy Watkins requests, would mean a reduction in child support, especially if it is based on his actual income. It is only fair that this amount be balanced against the child support that would have been due and owing from September of 2016 until July of 2022 had Jeremy Watkins followed the order and provided his income disclosure.

[28] Jeremy Watkins says that he was meeting all his financial obligations up until the summer of 2022. That is not quite correct. While the table amount of support was being paid, he was not meeting his obligation to provide annual financial disclosure to the Administrative Recalculation Clerk.

***How Should Retroactive Child Support Be Calculated?***

[29] I have all of Jeremy Watkins' Notices of Assessment from 2017 to and including 2024. Margaret Collins provided his 2016 Tax Return Summary. I also have the Record of Payments from the Maintenance Enforcement Program from December 31, 2016 to and including July 31, 2025. I do not have the records from September 1 2016 to December 30, 2016. Both Jeremy Watkins and Margaret Collins say that no child support has been paid since that date.

[30] There are a couple of different approaches to recalculating retroactive child support going back a number of years. One approach is to go from recalculation date is to recalculation date. Here, the recalculation date in the Final Order (August 29, 2016) was the end of September 2016.

[31] Another approach is to simply go calendar year by calendar year from January until December. In this particular case, neither approach would have a significant effect on the calculation of arrears; however, for convenience I will take each calendar year from January until December. For 2016, I will start the calculation as of September. For 2025, given the trial was October 1, I will end the recalculation as of the end of September, 2025 and set the new, prospective amount as of October.

***Should Income be Imputed to Jeremy Watkinks for 2022, 2023 and 2024?***

[32] Given that Jeremy Watkins income in 2022 was equivalent to the income he earned in most years he fished, and that Margaret Collins is not pushing to impute higher income in that year, child support for 2022 will be based on his actual income.

[33] Given the length of time that has passed since he left the fishing industry, and his significant mental health history, Jeremy Watkins' income earning capacity should not be imputed as high as it was when he was working in that industry. However, he has shown that he is able to work in various occupations, mostly at minimum wage, and has left at least one of those jobs only to avoid the payment of child support. Therefore, his income for 2023 and 2024 ought to be imputed to minimum wage for those years.

[34] The calculation of support between 2017 and 2021 is straightforward. The problematic years are 2023 and 2024 when Jeremy Watkins' income was \$12,350 and \$9,504 respectively.

[35] S.19(1)(a) of the *Child Support Guidelines* allows the Court to impute income when the payor is intentionally underemployed or unemployed unless it relates to the needs of a child or is reasonable for the education or health needs of the payor. Justice Forgeron helpfully summarized the legal principles in assessing

underemployment and unemployment cases at paragraph 32 of *Parsons v.*

*Parsons*, 2012 NSSC 239:

“[32] Section 19 of the *Guidelines* provides the Court with the discretion to impute income in specified circumstances. The following principles are distilled from case law:

- a. The discretionary authority found in s.19 must be exercised judicially, and in accordance with rules of reasons and justice, not arbitrarily. A rational and solid evidentiary foundation, grounded in fairness and reasonableness, must be shown before a court can impute income: *Coadic v. Coadic* 2005 NSSC 291.
- b. The goal of imputation is to arrive at a fair estimate of income, not to arbitrarily punish the payor: *Staples v. Callender*, 2010 NSCA 49.
- c. The burden of establishing that income should be imputed rests upon the party making the claim, however, the evidentiary burden shifts if the payor asserts that his/her income has been reduced or his/her income earning capacity is compromised by ill health: *MacDonald v. MacDonald*, 2010 NSCA 34; *MacGillivray v. Ross*, 2008 NSSC 339.
- d. The court is not restricted to actual income earned, but rather, may look to income earning capacity, having regard to subjective factors such as the payor's age, health, education, skills, employment history, and other relevant factors. The court must also look to objective factors in determining what is reasonable and fair in the circumstances: *Smith v. Helppi* 2011 NSCA 65; *Van Gool v. Van Gool*, (1998), 1998 CanLII 5650 (BC CA), 113 B.C.A.C. 200; *Hanson v. Hanson*, 1999 CanLII 6307 (BC SC), [1999] B.C.J. No. 2532 (S.C.); *Saunders-Roberts v. Roberts*, 2002 NWTSC 11; and *Duffy v. Duffy*, 2009 NLCA 48.
- e. A party's decision to remain in an unremunerative employment situation, may entitle a court to impute income where the party has a greater income earning capacity. A party cannot avoid support obligations by a self-induced reduction in income: *Duffy v. Duffy, supra*; and *Marshall v. Marshall*, 2008 NSSC 11.

[36] Justice Forgeron updated and expanded on this in *Standing v. MacInnis*, 2020 NSSC 304. She notes the list of factors in assessing earning capacity from the

*Hanson v. Hanson, supra*:

1. There is a duty to seek employment in a case where a parent is healthy and there is no reason why the parent cannot work. It is "no answer for a person liable to support a child to say he is unemployed and does not intend to seek work or that his potential to earn income is an irrelevant factor." (*Van Gool* at para [30](#).)
2. When imputing income on the basis of intentional under-employment, a court must consider what is reasonable under the circumstances. The age, education, experience, skills and health of the parent are factors to be considered in addition to such matters as availability of work, freedom to relocate and other obligations.
3. A parent's limited work experience and job skills do not justify a failure to pursue employment that does not require significant skills, or employment in which the necessary skills can be learned on the job. While this may mean that job availability will be at the lower end of the wage scale, courts have never sanctioned the refusal of a parent to take reasonable steps to support his or her children simply because the parent cannot obtain interesting or highly paid employment.
4. Persistence in unremunerative employment may entitle the court to impute income.
5. A parent cannot be excused from his or her child support obligations in furtherance of unrealistic or unproductive career aspirations.
6. As a general rule, a parent cannot avoid child support obligations by a self-induced reduction of income.

[37] These factors were cited with approval by Justice Darryl W. Wilson in *Gould v. Julian*, 2010 NSSC 123, and were cited with approval by our Court of Appeal in *Smith v. Helppi*, *supra*.

[38] While different Provinces have a different take on this, Justice Forgeron notes in paragraph 23 of *Standing v. MacInnis*, *supra*, that in Nova Scotia, there is no need to show that the payor is intentionally underemployed to avoid their child support obligations. Although in this case, Jeremy Watkins admits to quitting at

least one job only because they had started garnishing his wages to collect child support.

[39] Finally, at paragraph 24 Justice Forgeron adopts the three-part test in *Drygala v. Pauli*, [2002] O.J. No.3731 (Ont. CA.):

- a) Is the payor underemployed;
- b) If so, is the underemployment caused by any of the identified needs in s.19(1)(a);
- c) If so, what quantum of income should be imputed.

[40] The trouble here started in June of 2022 when Jeremy Watkins left the fishing industry. Margaret Collins indicated her preference is to base the recalculation on Jeremy Watkins' actual income in each year. When I asked her about years when he was underemployed, she deferred to the Court's discretion.

[41] For 2022, Jeremy Watkins' Notice of Reassessment shows his total income was \$58,000. I do not have a break down of the sources of that income. For the prior seven years, Jeremy Watkins worked in the fishing industry and had a mix of employment income and employment insurance benefits. I know that Jeremy Watkins worked in the fishing industry from the Spring until the Summer of 2022 and likely earned employment insurance benefits after that; however, I do not know if there were any further fishing seasons he could have worked that year.

[42] Given that Margaret Collins is not pushing for a recalculation from July until December of 2022, I will use his income of \$58,000 for that year. I note that this is very comparable to his income in other years he worked in the fishing industry which ranged from \$54,632 to \$66,096, except for 2021 when he was able to obtain additional work scallop fishing.

[43] In June of 2022, two things happened: Jeremy Watkins made the decision to no longer work in the fishing industry and, a couple of weeks later, his relationship with Staci Sherman ended.

[44] There is very little information in Jeremy Watkins' affidavits about why he stopped work in the fishing industry other than "risks posed by the employer." He also said that he wanted to be more involved in his children's lives. While he may have been sincere about that at the time, I note that Jeremy Watkins has done nothing whatsoever to become more involved in the lives of his children since then.

[45] During questioning by me, he indicated that there was a lot of drug use in the fishing industry, and he found himself wrapped up in that lifestyle. He said that he started attending Alcoholics Anonymous and worked on getting healthy and sober. He says he goes to a men's group. Finally, he says that he has recently joined the Free Masons.

[46] It was a substantial life decision to leave the fishing industry which had provided him with a decent income for the prior seven years. This is especially so given that his income in the year prior to his leaving the industry shot up to \$96,228. The question is really whether Jeremy Watkins can justify this significant change to his income. If not, his income ought to be imputed to his income when he was fishing, perhaps as high as the \$96,228 he earned in the year immediately prior to leaving the industry.

[47] Clearly something momentous was going on in his life at that time as shortly after he stopped fishing, his relationship with Staci Sherman ended.

[48] I also note that Jeremy Watkins has not returned to the fishing industry in the nearly three and a half years since he left. Clearly this is not a temporary ruse to “leave” the fishing industry and have his child support lowered only then to return to the industry.

[49] Jeremy Watkins says that he has been diagnosed with Attention Deficit Hyperactivity Disorder, Borderline Personality Disorder, Oppositional Defiance Disorder, Anxiety, Asthma, and a brain injury from 2012. Exhibit B to his affidavit sworn on September 8, 2025, is a letter from Dr. Peter Blaikie, confirming these diagnoses. Although Jeremy Watkins’ list of medical conditions does not match

exactly with what Dr. Blaikie; for example, Jeremy Watkins says “BPD” and Dr. Blaikie simply says “personality disorder.”

[50] Dr. Blaikie does confirm a diagnosis of Oppositional Defiance Disorder. That is a significant mental health condition and can have a profound and limiting impact on what employment can be sustained. Margaret Collins did not contest that Jeremy Watkins has, in fact, been diagnosed with this and other conditions.

[51] Dr. Blaikie goes on to express his support for Jeremy Watkins’ application to reduce support so that he can attend the Nova Scotia Community College; however, I do not place any weight on that part of Dr. Blaikie’s correspondence.

[52] Jeremy Watkins also notes that he qualifies for the Disability Tax Credit because of these conditions. I note that he has qualified for this tax credit since 2007 and the medical conditions have also been in place for a number of years. They all predate his change in employment in 2022 by at least a decade. So, while they cannot directly explain his change in employment in June of 2022, I do take this as part of the totality of the evidence when assessing what employment I think Jeremy Watkins is able to sustain.

[53] Jeremy Watkins initially stayed in a camper on his father's property after his separation from Ms. Sherman. However, he did experience homelessness at times and was a client of Souls Harbour from February until April of 2025.

[54] Jeremy Watkins' plan is to further his education through the Nova Scotia Community College. He enrolled in the Adult Learning Program in January of 2025. He has signed a Skills Development Agreement with Labour, Skills and Immigration Nova Scotia requiring him to maintain attendance and passing courses and he receives funding of \$440 per week. This funding continues until May 22, 2027.

[55] Jeremy Watkins states that he has been completely out of the workforce since April of 2024 and unable to obtain any employment. Therefore, the program at the Nova Scotia Community College is a reasonable course of conduct for him to re-enter the workforce. However, I do have my concerns about whether he is able to stay in the program given that he is now on probation of sorts because of his poor attendance and grades during the first semester.

[56] Jeremy Watkins also had a mental health breakdown in September of 2023 that resulted in an attempted overdose. He was under an induced coma lasting four days. He was discharged on October 4, 2023.

[57] Jeremy Watkins has done a number of short-term employment since leaving the fishing industry:

- a) Cross Roads Cycle Sales from August until September of 2022;
- b) Drywall company for approximately two weeks;
- c) Glengarry Best Western for a couple of weeks in January of 2023 until February 8, 2023;
- d) Received income assistance starting February 28, 2023;
- e) Fastec Coatings for a couple of weeks in September of 2023, shortly before his mental health breakdown;
- f) Resumed work with Fastec Coatings after he was released from the hospital on October 4<sup>th</sup> but ended his employment in November of 2023 because he did not have transportation and had lost his driver's license;
- g) He painted for VNR Services Inc. briefly in the early Winter of 2024;
- h) In the Winter and Spring of 2024, he worked temporarily as overnight staff at the Souls Harbour Rescue Mission Homeless Shelter.

[58] Given the totality of the evidence, I am not inclined to impute an income to Jeremy Watkins equivalent to his fishing income in prior years. The onus is

initially on Margaret Collins to show why income ought to be imputed but then shifts to Jeremy Watkins when he says he cannot be employed because of illness. I am convinced on a balance of probabilities that Jeremy Watkins is not likely to be able to reengage in employment in the fishing industry.

[59] Given the subjective factors in this case, including Jeremy Watkins mental health history, I find that his income earning capacity is compromised to an extent that would prevent him from earning income equivalent to what he earned in the fishing industry.

[60] The question then becomes whether I use Jeremy Watkins' actual income for 2023 and 2024 or whether I impute a different income to him.

[61] If I were to accept Jeremy Watkins' proposition that I should base his child support obligations in 2023 and 2024 on his actual income, for the period September 2016 to and including August 2025 there would be an overpayment of \$1,155.15 as the following chart illustrates. As I do not have the Record of Payments for 2016, I gave Jeremy Watkins full credit for the four months in question (September – December) of paying the table amount of \$327 and \$100 for the retroactive repayment. He did pay the full \$427, or more, right up until October of 2017.

YEAR	INCOME	SUPPORT	ANNUAL	PAID	DIFF
2016	\$66,357	\$561 <sup>1</sup>	\$2,244 (Sept – Dec)	\$1,708	(536)
2017	\$59,536	\$504/508 <sup>2</sup>	\$6,046.50	5,124	(922.50)
2018	\$54,632	\$463	\$5,556	\$5,580	(24)
2019	\$65,547	\$560	\$6,720	\$6,597.63	(122.37)
2020	\$66,096	\$565	\$6,780	\$6,478.87	(301.13)
2021	\$96,228	\$823	\$9,876	\$7,465.55	(2,410.50)
2022	\$58,000	\$494	\$5,928	\$4,605.08	(1,322.92)
2023	\$12,350	\$12	\$244	\$323.81	79.81
2024	\$9,504	0	0	\$9,066.76	9,066.76
2025 <sup>3</sup>	\$34,436	\$294	\$2,352 (Jan–Sept)	0	(2,352)
<b>TOTAL</b>					<b>\$1,155.15</b>

[62] Although I am not convinced that Jeremy Watkins was capable of being employed in the fishing industry in 2023 and 2024, I am not convinced that his income should be as reported on his tax returns for those years.

[63] First, he has unreported income for those years. He admits that he worked for a drywall company for cash. Secondly, he admits to quitting his employment with the Glengarry Hotel in Truro because his wages started to be garnished by the Maintenance Enforcement Program. His evidence was that there was no sense in working if he was not going to be able to make a living wage. He texted Margaret Collins the following:

<sup>1</sup> Based on the Child Support Guideline Tables effective 2011.

<sup>2</sup> The Child Support Guidelines Tables changed on November 22, 2017. From January to November, it was \$503.50/month (\$5,538.50) and in December of 2017, it was \$508, for a total of \$6,046.50.

<sup>3</sup> See “What Income Should Prospective Child Support Be Based on?” starting at paragraph 70 below.

“That’s because the hotel said fuck it cuz I quit but they had the garnishment there they told me and they got my scallop trip recently and I painted the malls for cash.

You don’t understanding what I’m say U CAN NOT HIDE FROM THEM!!!!!!”

[64] The job at the hotel was at minimum wage. As well, by and large, the other jobs that Jeremy Watkins worked between June of 2022 and April of 2024 were minimum wage or close to minimum wage jobs. Therefore, I find it appropriate in these circumstances to impute a full-time minimum wage income to Jeremy Watkins. Minimum wage changed several times in 2023 and 2024, and the following chart shows that full-time minimum wage employment in 2023 would have earned Jeremy Watkins \$29,952, and in 2024, \$31,512:

TIME PERIOD	MINIMUM WAGE	WEEKLY	WEEKS	TOTAL
Jan 1 – Mar 31, 2023	\$13.60	\$544	13	\$7,072
Apr 1 – Sep 30, 2023	\$14.50	\$580	26	\$15,080
Oct 1 – Dec 31, 2023	\$15.00	\$600	13	\$7,800
<b>TOTAL 2023</b>				<b>\$29,952</b>
Jan 1 – Mar 31, 2024	\$15.00	\$600	13	\$7,800
Apr 1 – Dec 31, 2024	\$15.20	\$608	39	\$23,712
<b>TOTAL 2024</b>				<b>\$31,512</b>

[65] Using these incomes for Jeremy Watkins income in 2023 and 2024 increases the amount owed by Jeremy Watkins to \$4,924.85 as illustrated in the following chart:

YEAR	INCOME	SUPPORT	ANNUAL	PAID	DIFF
2016	\$66,357	\$561	\$2,244 (Sept – Dec)	\$1,708	(536)

2017	\$59,536	\$504/508	\$6,046.50	5,124	(922.50)
2018	\$54,632	\$463	\$5,556	\$5,580	(24)
2019	\$65,547	\$560	\$6,720	\$6,597.63	(122.37)
2020	\$66,096	\$565	\$6,780	\$6,478.87	(301.13)
2021	\$96,228	\$823	\$9,876	\$7,465.55	(2,410.50)
2022	\$58,000	\$494	\$5,928	\$4,605.08	(1,322.92)
2023	\$29,952	\$257	\$3,084	\$323.81	(2,760.19)
2024	\$31,512	\$270	\$3,240	\$9,066.76	5,826.76
2025 <sup>4</sup>	\$34,436	\$294	\$2,352 (Jan–Aug)	0	(2,352)
<b>TOTAL</b>					<b>(\$4,924.85)</b>

[66] This amount, of course, does not include the arrears as of August 1, 2017, of \$7,859 as stated in Chief Judge Morse’s Final Order (August 29, 2016). Therefore, rounding to the nearest dollar, Jeremy Watkins owes retroactive child support of \$12,784 as of August 31, 2025.

***What is an appropriate monthly amount for Jeremy Watkins to pay any retroactively recalculated child support?***

[67] In the Final Order (August 29, 2016) from Judge Morse, Jeremy Watkins was to pay the \$7,859 at \$100 per month. At that time, the Child was only eight years old. Now, he is fifteen years old. The amount to be repaid is now even higher. Paying the retroactive child support off at only \$100 per month would take over nine and a half years and the child would be 25 years old at that point. It is not reasonable to spread the arrears over that length of time. Rather, I order that the

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<sup>4</sup> See “What Income Should Prospective Child Support Be Based on?” starting at paragraph 70 below.

retroactive child support be paid off at \$200 per month commencing the last day of September, 2025.

[68] Given Jeremy Watkins' income for 2025 and his prospective child support amount, discussed below, this amount is affordable for him. Further, his monthly income going forward is \$2,870 plus a GST rebate of \$60 for a total of \$2,930. He sets out his monthly expenses in Schedule "C" of his September 8, 2025 affidavit at \$1,457. During his testimony, he indicated that his rent had gone up \$763 per month and he now has a service dog that costs approximately \$50 per month. I also note that he does not account for any income tax which I estimate would be \$408 per month. Therefore, his total current monthly expenses are \$2,678 and his income, \$2,930, leaving him a surplus of \$252 per month, not including prospective child support of \$242 or any child support for his other three children.

***What income should prospective child support be based on?***

[69] Child support for 2025 should be based on his actual income in 2025.

[70] Jeremy Watkins' income for 2025 is more straightforward to calculate given his Skills Development Agreement with the Province of Nova Scotia. He is being paid \$440 per week, or \$22,880 annually.

[71] In addition to this, Jeremy Watkins indicates he receives \$200 per month in disability benefits. He does not specify what type of disability benefits and does not indicate whether they are taxable. Given the uncertainty about whether the benefits are taxable, I will not gross them up. I note that, given Jeremy Watkins modest income, the grossed up amount would not be significantly higher. Various types of disability benefits have long been included in income: see *Darlington v. Moore* 2013 NSSC 103, for example. Including these benefits in his income adds another \$2,400 annually.

[72] Finally, Jeremy Watkins receives a rent subsidy of \$763 per month from the Nova Scotia Rent Supplement Program. This is a taxable benefit that needs to be added to his income. It adds an additional \$9,156 annually to his income.

[73] Jeremy Watkins total current income is:

a)	Skills Development Agreement	\$22,880
b)	Disability Benefits	\$ 2,400
c)	Rent Subsidy	\$ 9,156
TOTAL		\$34,436

[74] Prospective child support based on income of \$34,436 is \$242 based using the 2025 Child Support Guidelines tables. That amount shall start on the last day of September 2025 and be payable on the last day of every month thereafter until the

amount is varied by further court order or by the Administrative Recalculation Clerk.

[75] Given that this has been Jeremy Watkins income since January of 2025, the retroactive recalculation of his support from January to and including August of 2025 will be based on this income as well, except that it will be based on 2017 Child Support Guideline tables which produce a monthly amount of \$294.

Sheppard, J.

**Schedule I.**



**Calculation Input** Annual \$

Jeremy Watkins	0, Resident of NS, Disabled
Income	
Employment income	34,320
Other Support Paid/Received	
Child support paid to prior spouse	512

Margaret Collins	0, Resident of NS
Income	
Employment income	0
Other Household Members	
Income of Spouse	55,144
Additional children from new relationship	2

Children	Age	Lives with	Table	Claimed
Zachary*	0	Margaret Collins	Yes	Margaret Collins

\* denotes disabled child

Dependant credit not claimed.

Special Expenses	Jeremy Watkins paid/claimed	Margaret Collins paid/claimed
No Special Expenses.		

**Relationship Dates**

Date of marriage/cohabitation	specify
Date of separation	specify

**Support Scenarios** Monthly \$ **Child Support**

	Jeremy Watkins	Margaret Collins
Gross Income	2,860	0
Taxes and Deductions	(260)	0
Benefits and Credits	232	881
Cash Flow Adjustments	0	0
Prior Support Obligation	(43)	0
<b>Child Support (Table)</b>	<b>(242)</b>	<b>242</b>
Net Disposable Income (NDI)	2,547	1,123
adult in household		
child in household		
shared/summer child		
<b>Percent of NDI</b>	<b>69.4%</b>	<b>30.6%</b>
CSG Special Expenses Apportioning %	100%	0%
After-tax Cost/Benefit of Spousal Support	0	0
Household Income Ratio	2.676	1.853

**Child Support Calculation Details**

	Jeremy Watkins	Margaret Collins
Employment income	34,320	0
Total Income (Line 150 - T1 General)	34,320	0
<b>Annual Guidelines Income</b>	<b>34,320</b>	<b>0</b>
# of Children for whom party pays CSG Table Amount	1	0
CSG Table Amount	242	0
<b>Child Support (Table)</b>	<b>242</b>	<b>0</b>
<b>SSAG Duration</b>		

Support Scenario Details	Child Support	
	Jeremy Watkins	Margaret Collins
<b>Income</b>		
Total Income (Line 15000 - T1 General)	34,320	0
Spousal support received	0	0
<b>Gross Income (Annual)</b>	<b>34,320</b>	<b>0</b>
<b>Gross Income (Monthly)</b>	<b>2,860</b>	<b>0</b>
<b>Prior Support</b>		
Prior support obligation (child support)	(512)	0
<b>Prior Support Obligations (Annual)</b>	<b>(512)</b>	<b>0</b>
<b>Prior Support Obligations (Monthly)</b>	<b>(43)</b>	<b>0</b>
<b>Taxes</b>		
Taxable Income (Line 26000 - T1 General)	34,012	0
Federal tax on taxable income	(4,932)	0
Federal non-refundable tax credits	4,325	2,339
Federal dividend tax credit	0	0
Canada Workers Benefit	1,232	0
Refundable medical expenses credit	0	0
Federal tax payable	625	0
Provincial tax on taxable income	(3,206)	0
Provincial non-refundable tax credits	1,861	1,138
Nova Scotia dividend tax credit	0	0
Nova Scotia tax before tax reduction	(1,345)	0
Nova Scotia tax reduction	0	0
Provincial tax payable	(1,345)	0
<b>Federal/Provincial Tax (Annual)</b>	<b>(720)</b>	<b>0</b>
<b>Federal/Provincial Tax (Monthly)</b>	<b>(60)</b>	<b>0</b>
<b>Source Deductions</b>		
CPP contributions	(1,834)	0
EI premiums	(563)	0
<b>Deductions (Annual)</b>	<b>(2,397)</b>	<b>0</b>
<b>Deductions (Monthly)</b>	<b>(200)</b>	<b>0</b>
<b>Benefits and Credits</b>		
Net Income - Family (Line 23600 - T1 General)	34,012	55,144
CCB - Standard Benefit	0	6,761
CCB - Disability Benefit	0	3,412
Canada Disability Benefit	2,198	0
GST/HST Credit	533	401
Nova Scotia Child Benefit	0	0
Nova Scotia Affordable Living Tax Credit	54	0
<b>Benefits and Credits (Annual)</b>	<b>2,785</b>	<b>10,574</b>
<b>Benefits and Credits (Monthly)</b>	<b>232</b>	<b>881</b>
<b>Cash Flow Adjustments</b>		
Social assistance clawback	0	0
OAS clawback	0	0
GIS clawback	0	0
<b>Cash Flow Adjustments (Annual)</b>	<b>0</b>	<b>0</b>
<b>Cash Flow Adjustments (Monthly)</b>	<b>0</b>	<b>0</b>



Calculation 1

<b>Undue Hardship</b>		
Annual Guidelines Income	34,320	0
Spousal support received	0	0
Guidelines Income for SOL test	34,320	0
Total taxes payable	(720)	0
CPP and EI	(2,397)	0
Income for SOL test	31,203	0
Income of other household members (spouse)	0	41,348
Total Household Income for SOL test	31,203	41,348
Child support paid (prior spouse)	(512)	0
Spousal support paid	0	0
Child Support (Table)	(2,904)	2,904
Adjusted household income	27,787	44,252
Number of Adults	1	2
Number of Children	0	3
Low Income Measures Amount	10,382	23,879
Household Income Ratio	2.676	1.853

