

Do I have to pay tax on Alimony in PA

Notaro & Associates, P.C. wants to make sure you are aware that the Tax Cuts & Jobs Act of 2017 could have an impact on your pending divorce.

Starting in 2019, alimony is no longer taxable income unless it is paid under a pre-2019 divorce settlement agreement or order. This also means that if you are the payor of alimony, you are no longer able to deduct the alimony paid. Only those persons who have finalized their divorce agreements on or before December 31, 2018, will be eligible to continuing deducting alimony paid.

### **What does this mean for clients with pending divorces?**

If you think you might be subject to paying alimony, please contact our office to discuss options for finalizing your divorce settlement agreement before the end of the year.

### **Do you need to worry if you have already finalized your Marital Settlement Agreement already and it contains alimony?**

No. The Tax Cuts & Jobs Act of 2017 does not modify settlement agreements finalized prior to 2019, and any such provisions for includible and/or deductible alimony will remain in effect.

### **Does this affect spousal support and/or alimony *pendente lite*?**

Any orders or agreements entered on or before December 31, 2018 will be deductible and/or includible; however, if there is a modification to these temporary payments in 2019 or later, the new law applies and they are no longer deductible/includible.

*(For more information on this topic or any topic in divorce, custody, mediation, child support, collaborative law, PFA matters, alimony, or other family law matters, visit [www.Pittsburgh-Divorce-Lawyer.com](http://www.Pittsburgh-Divorce-Lawyer.com) or contact Notaro & Associates, PC at 412-281-1988 for a free phone consultation with an attorney. You can also schedule online by clicking [here](#).)*

