

The Impact of the Tax Cuts and Jobs Act of 2017 on Spousal Support

In New York, all divorce judgments, separation agreements and court orders containing spousal support awards signed on or before December 31, 2018 will remain tax deductible as they have been since 1943. After December 31, 2018, any spousal support payments awarded under a divorce judgment, separation agreement or court order signed will not be tax deductible.

While there are initial concerns about the impact of the new law in spousal support calculations, New York law does specifically provide for a court's ability to consider "the tax consequences to each party" when ordering spousal support. [1] As such, a court can take into account the difference in cost the payor spouse will be forced to incur under the new Federal tax law that the payee spouse no longer has the obligation to pay.

Additionally, spousal support obligations created in divorce judgments, separation agreements, or court orders signed on or before December 31, 2018 may be modified after December 31, 2018 without changing the tax-deductible nature of spousal support payments as it stands now.

Having the right answers to your questions is very important to succeeding in life. While a family and marriage counselor can help you work through any emotions you may have, the attorneys at [Jewell Law](#) can assist you with the legal aspects associated with your divorce. Please contact us at (212) 856-7273 for an appointment.

[1] New York Domestic Relations Law §§ 236B(5-a)(h)(j) and 236B(6)(e)(1)(j).

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