

# Spousal Maintenance and Taxes

Spousal Support, also known as “maintenance,” and also known as “alimony,” used to affect taxes for both spouses in Wisconsin. The Tax Cuts and Jobs Act (TCJA) of 2017 changed how alimony is taxed. Wisconsin follows federal tax rules for spousal maintenance.

## **For Divorce Agreements/Judgments Executed Before January 1, 2019:**

### **1. Paying Spouse:**

1. **Deductible:** Alimony payments are deducted from taxes for the spouse who pays them, both on federal and Wisconsin tax returns. The person who pays alimony subtracts these payments from their gross income, lowering their taxable income and taxes. To deduct alimony, the paying spouse uses IRS Form 1040.

### **2. Receiving Spouse:**

1. **Taxable Income:** Alimony payments that are received are considered taxable income. The person who gets alimony must report it as income on their federal and Wisconsin tax return. The receiving spouse would report alimony received on IRS Form 1040 as income.

## **For Divorce Agreements/Judgments Executed After December 31, 2018:**

### **1. Paying Spouse:**

1. **Not Deductible:** Alimony payments are no longer tax-deductible for the person who pays them. The person who pays alimony can no longer subtract those payments from their gross income on their tax returns.

## 2. **Receiving Spouse:**

1. **Not Taxable:** Alimony payments are now not considered taxable income for the person receiving them. The person who gets alimony does not have to report these payments as income on their federal or Wisconsin tax return.

## **Important Considerations**

### 1. **Changing Existing Agreements:**

1. If an alimony agreement made before January 1, 2019, is changed after December 31, 2018, and the change says that the new tax rules apply, then the new rules (no tax deduction for the payer and no taxes for the recipient) will apply to the updated agreement.
2. However, if a change is made but the spouses agree that the old tax rules should apply, then they can ask the judge to honor the previous tax rules and the judge has the ability to do so.

### 2. **Legal and Tax Advice:**

1. It is important for people in spousal maintenance agreements to get legal and tax advice. Changes in tax laws can have a big effect on finances, and getting help from professionals can make sure you follow the law and get the best tax results.

### 3. **Documentation:**

1. Proper paperwork and clear details in the divorce decree or maintenance agreement are important to make sure alimony payments are taxed correctly.

## **Conclusion**

The way spousal maintenance and taxes work in Wisconsin depends a lot on when the divorce agreement was made because of changes from the TCJA. For agreements before January 1, 2019, the payer can deduct alimony payments from their income, and the recipient must pay taxes on them. For agreements after December 31, 2018, alimony payments are not deductible by the payer, and the recipient does not have to pay taxes on them. It's important to talk to legal and tax

experts to understand how this applies to you and make sure you're following the rules.

Last updated on April 23, 2025.

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