

The Income Tax Treatment of Child Support

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A common question in my office from parents experiencing divorce concerns how to treat child support for income tax purposes.

Fortunately, this is an easy one to answer. Child support payments have no income tax effect: They are not deductible by the paying parent, and they are not taxable to the receiving parent.

In a rarity in the tax code, there are no exceptions. Most tax provisions have exceptions and exceptions to the exceptions, and exceptions to the exceptions to the exceptions. But here's one place where there is a hard and fast rule: Child support is not deductible and not taxable.

This is the polar opposite of alimony. As long as it meets all the requirements in the tax code, alimony is deductible by the one paying it, and taxable to the one receiving it.

It can get messy when both child support and alimony are involved in your divorce. If you're not careful, you can wind up with payments you thought were tax deductible alimony being treated as non-deductible child support. Sometimes even divorce lawyers miss this one. Check out [The Divorce Financial Survival Series](#) for a full explanation and for the red flags and traps to watch out for.

For more information:

[Income Taxes](#)

[Alimony](#)

[Child Support Calculators](#)

[The Divorce Financial Survival Series](#)