

ALIMONY IN MASSACHUSETTS: a partial overview

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The new Alimony Reform Law that was passed and signed in Massachusetts in early 2012 has various subtleties and uncertainties: this brief overview should *not* be considered comprehensive. If the Parties agree on alimony, it is subject to the following (and other) constraints. In all events, the Court can modify alimony's amount and duration, if the divorce settlement allows for it.

1) Duration of the alimony period

The law puts limits on the duration of the alimony period, depending on length of marriage, as follows:

Length of Marriage	Maximum duration of alimony period
5 years or less -	50% the actual length of the marriage
5-10 years	60% the actual length of the marriage
10-15 years	70% the actual length of the marriage
15-20 years	80% the actual length of the marriage
over 20 years	Duration of alimony period can be indefinite

2) Exclusions

- Alimony cannot apply if the Parties' entire incomes are included in the calculation of child support. The same income cannot be subjected to both child support and alimony payments.
- The alimony period "counts" from the date of the Divorce Absolute, even if Alimony has not been initiated at that time. For instance, if the maximum alimony period is 7 years and alimony was not initiated during that period for whatever reason, it cannot commence after the end of that period, because its limit has been reached.
- The date of filing for divorce in court is counted as end of marriage for the purpose of figuring duration of alimony, even though the divorce may not be final at that point.

3) Dollar amount

If there is a substantial difference in income, the law indicates a payment of up to 30-35% of the difference, subject to considerations of need and ability to pay.

4) Tax treatment

As has been the case always, the payer of alimony can deduct the alimony payments on his/her tax return. The recipient has to declare the alimony payment as income on his or her tax return and pay taxes on it.

NOTE: this rule applies for the last time to alimony orders that commence in 2018. From 2019 alimony payments are no longer deductible to the payer nor taxable on the payee's taxes.

5) Termination of alimony

Alimony ends upon the first to occur of the following:

- Either party is deceased
- The payer attains full retirement age, as defined by Social Security
- The preset alimony period ends
- The recipient of alimony remarries

Alimony can be reduced or suspended or terminated if the recipient cohabitates for over three months with someone in a way that indicates "couplehood" (not a term used in the law). If it is not terminated, Alimony can be reinstated if cohabitation ends. The paused period does not affect (ie, does not extend) the end date of the alimony period.