

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) Durational limits on alimony payments

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 were included in the calculation of child support. However, after figuring alimony, the post-alimony incomes can apply to calculating child support.
- 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 7 years have passed, because the durational 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) Tax treatment

Alimony used to be deductible on the Payor's tax return until and including 2018. The 2018 deadline applied provided the alimony agreement was signed and notarized in 2018. Alimony payments based on agreements that are signed in 2019 or later are no longer deductible by the Payor. Previously ordered alimony that was deductible could lose its deductibility if Parties file to modify it.

4) Dollar amount

If there is a substantial difference in income, the law used to indicate a payment of up to 30-35% of the difference, subject to need and ability to pay. Now the percent is reduced, considering the non-deductibility of alimony

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* paused *or* terminated if the recipient cohabits 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.