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Subject: tax: child support vs. alimony

The question was asked why alimony payments are tax deductible but child support payments are not.

Because alimony payments are considered income to the mother (for example), she is taxed. It is treated like any other damage payment.

On the other hand, child support payments are treated as a personal expense. The Code considers taking care of one's kids to be a responsibility, which should not be treated as a deduction. The money is not considered income to the children in the same sense as it is considered income for purposes of alimony.

Child support -

Alimony