



Snapshots™

DIVORCE: SPOUSAL SUPPORT

UNLIKE FORMAL GUIDELINES FOR CHILD SUPPORT, THERE ARE NO SPECIFIC RULES FOR SPOUSAL SUPPORT UNDER THE *DIVORCE ACT*.

Each case is considered on its merits. Consequently, you cannot accurately predict who will be paying how much. Either spouse can apply for support.

Some of the factors that will be considered under family law when determining spousal support are:

- a. the incomes of the spouses
- b. the length of the marriage
- c. the roles of the spouses during the marriage

The courts will attempt to be fair and provide incentive to the receiving spouse to become self supporting.

Under the *Income Tax Act*, spousal support payments are deductible to the paying spouse and included as income by the receiving spouse. However, for these rules to apply, the spousal support payments must be structured as a predetermined, regular payment, for example, \$1,000 monthly. If a payment is not structured, it will not be deductible by the paying spouse. For example, if a former spouse pays a \$500 car repair bill for the other spouse, this is not a deductible expense for the paying spouse.

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