

# Alimony vs Child Support

Payment Type	Deductible By Payer	Taxable to Recipient	Notes
Alimony (Pre-2019)	✔ Yes	✔ Yes	Must meet IRS criteria
Alimony (Post-2018)	✗ No	✗ No	TCJA eliminated the deduction
Child Support	✗ No	✗ No	Always tax-free