This Legal Health Check gives tips on tax issues that often come up when your marriage or common law relationship ends.

- **Spousal support** is usually taxable for the person receiving it, and deductible for the person paying it, if paid:
  - directly from one person to the other, or to a government agency that collects and pays support
  - periodically (usually monthly or bi-weekly) and
  - to comply with a written agreement or court order

- Send Canada Revenue Agency (CRA) a copy of the agreement or order, and proof of the payments.

- If you pay spousal support and can claim a deduction on your tax return, consider asking your employer to reduce tax taken from each pay based on your support payments.

- If you receive periodic spousal support to comply with a written agreement or court order, include it in your annual taxable income.

- But, if the spousal support is paid as a lump sum, it is usually not taxable for the person receiving or deductible for the person paying. Ask a lawyer if unsure.

- **Child support** is different. It is not taxable to the person receiving it or deductible for the person paying.

**More Tips:**

- Tell CRA about changes to your marital status.

- Give your former partner your tax return and financial information every year if your court order or separation agreement says you must or if you are asked for it.

- Keep your records organized. Include receipts for children’s expenses, like dental and activity costs

- Consult a lawyer or accountant:
  - when your relationship ends, as tax laws change all the time
  - about possible deductions, credits, or benefits
  - if you have complex property or income issues.

- There are free services on the CRA website to help with your tax return - [https://www.canada.ca/en/services/taxes.html](https://www.canada.ca/en/services/taxes.html).

For more information, see the [CBA’s Tax Toolkit for Clients](https://www.canada.ca/en/services/taxes.html).

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For links and resources, visit cba.org/healthcheck