Alimony received is considered taxable income: As mentioned above, **the recipient must report the alimony payments they receive as taxable income on their federal tax return**. This will increase their taxable income and could push them into a higher tax bracket, resulting in a higher overall tax bill.

Alimony payments are not subject to Social Security and Medicare taxes: Unlike wage income, **alimony payments are not subject to Social Security and Medicare taxes**. This means the recipient will not have to pay these taxes on the alimony payments they receive.

Before awarding you alimony, the court must determine whether you need it, taking into account whether you:

Have insufficient property, after the marital property is distributed, to support yourself

Are unable to obtain employment that will make you self-sufficient because, for instance, you are too long out of the job market or must care for a young child

Helped increase your spouse's earning capacity by contributing to the cost of his or her education, training or vocational skills

Have significantly decreased your own income or career opportunities to benefit your spouse

Factors the Court Weighs

Arizona courts look at various elements to decide if alimony is appropriate:

The standard of living established during the marriage

The duration of the marriage

The age, employment history, earning ability, and physical and emotional condition of the spouse seeking maintenance

The ability of the paying spouse to meet their own needs while also paying maintenance

The comparative financial resources of both spouses

The contribution of the spouse seeking maintenance to the earning ability of the other spouse

The extent to which the seeking spouse has reduced their income or career opportunities for the benefit of the other spouse