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Big Changes to Illinois Divorce Laws in 2019

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Big Changes to Illinois Divorce
Laws in 2019

Per federal tax reform, one of the biggest changes to note is that maintenance – formerly known as alimony – is no longer tax-deductible for the paying spouse and the receiver can't include it as gross (taxable) income. This applies to divorces and separation agreements entered after January 1, 2019.

Maintenance Calculations

Calculations are now based on the spouses' **net** rather than **gross** incomes. Maintenance guidelines changed from 30 percent of the payor's gross income to 33.3 percent of the payor's net income; the recipient's (or payee's) amount changed from 20 percent gross to 25 percent net income. The cap remains at 40 percent, but applies only to net income; a new cap for child support or maintenance is at 50 percent of the payor's net income, as noted below:

"Only if the court finds that a maintenance award is appropriate, shall the court order guideline maintenance or non-guideline maintenance. However, if the application of guideline maintenance results in a combined maintenance and child support obligation that exceeds 50% of the payor's net income, the court may determine non-guideline maintenance in accordance with paragraph (2) of this subsection (b-1), non-guideline child support in accordance with paragraph (3.4) of subsection (a) of Section 505, or both."

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Multiplying Factors

The amount of time a spouse must pay maintenance is still determined by multiplying the length of the marriage by a numerical factor or percentage based on the length of the marriage. The percentages continue to increase with the duration of the marriage, however, after the first five years, they change, and each year from five to 20 years – rather than every five years – has its own percentage.

Example:

Under the old law, a marriage that lasted ten years would be multiplied by 60 percent (.60) of the length of the marriage to reveal the term of maintenance (ten years x .60) = six years

With the new law, the percentage for a ten-year marriage is 44 percent (.44) = four years, four months

| Old Law |
|--|
| Five or fewer years = .20 |
| Five to nine years = .40 |
| Ten to 14 years = .60 |
| 15 to 19 years = .80 |
| 20 or more years = maintenance for a term equal to the length of the marriage or permanent maintenance |

| New Law | | |
|---------------------------|----------------|--|
| Five or fewer years = .20 | 11 years = .48 | |
| Five years = .24 | 12 years = .52 | |
| Six years = .28 | 13 years = .56 | |

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| Nine years = .36 | | 16 years = .68 | | | |
| Ten years = .44 | | 17 years = .72 | | | |
| Nine years = .40 | | 18 years = .76 | | | |
| Ten years = .44 | | 19 years = .80 | | | |
| 20 years or more = the period o indefinite term. | f maintenance is e | qual to the length | n of the ma | arriage or for an | |

As you can see, the length of time for maintenance payments is shorter for some people.

Long-Term Maintenance

"Permanent maintenance" for marriages of 20 years or more is now for "an indefinite term," which can allow for maintenance payments to end after a set number of years that equal the length of a marriage.

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