

In the State of New Jersey there are currently four types of alimony (also called spousal support):

- Limited duration alimony;
- Durational alimony (formerly permanent alimony);
- Rehabilitative alimony;
- Reimbursement alimony;

Durational alimony is paid from the date of divorce until normal retirement, the death of either party or the remarriage of the receiving spouse, although there are other factors impacting the length of alimony that depend on the facts of each case.

Limited duration alimony is for a limited time period and is less likely to be modified. Limited duration alimony is awarded for marriages of less than 20 years or in other special circumstances.

Rehabilitative alimony is a short term award of alimony to enable the former spouse to make the preparation necessary for economic self-sufficiency and ceases when the dependent spouse is in a position of self- support. Rehabilitative alimony is in addition to regular alimony (limited duration and durational alimony).

Reimbursement alimony is typically a lump sum to reimburse the spouse that supported the other through an advanced education and is in addition to other alimony and is not subject to modification. *Comment:* This award is impacted by how long ago this support occurred; the further back, reimbursement alimony is less likely to be awarded. The Court looks at whether the supporting spouse got or will get the benefit of the increased education.

Normally, alimony is taxable to the receiving spouse and deductible for the paying spouse on the parties' respective tax returns. However, this can be adjusted by judicial order or a negotiated written agreement.

Although there is no formula for determining spousal support or alimony, case law and the new alimony statute (N.J.S.A 2A:34-23(b)) have provided factors to be considered in making alimony determinations.