



# OLR RESEARCH REPORT

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## STATE INCOME TAX ON CHILD SUPPORT PAYMENTS

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You asked whether Connecticut imposes income taxes on child support payments a person receives.

The answer is no. Under the federal tax law, income from child support payments is not counted in federal adjusted gross income (AGI). Since Connecticut uses federal AGI as the starting point for calculating a person's Connecticut tax, income from such payments is automatically excluded from Connecticut AGI (CT AGI) and not subject to state income tax.

According to the [Frequently Asked Questions](#) section of the IRS website, a person who receives child support payments owes no federal income tax on them. Such payments are excluded from reportable income for purposes of determining federal AGI and are thus not taxed.

Connecticut's income tax treats child support in the same way. The starting point for calculating Connecticut income tax is the taxpayer's federal AGI as reported on his or her federal tax return. The taxpayer applies certain additions and subtractions to federal AGI to arrive at Connecticut AGI (CT AGI) and uses the CT AGI to determine his or her taxable income.

In order to subject income not included in federal AGI, such as child support payments, to the Connecticut income tax, state law must require taxpayers to add the income to their federal AGI when calculating CT AGI. There is no addition requirement for child support so that income is not subject to the Connecticut income tax ([CGS § 12-701\(a\)\(20\)\(A\)](#)).

JL:ts