



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

January 14, 2015

Number: **2015-0008**
Release Date: 3/27/2015

CONEX-146291-14

UIL: 63.00-00

Dear _____ :

I am responding to your inquiry to Senator Ron Wyden dated December 4, 2014, about the federal income tax treatment of child support payments collected by levy upon your wages. You wrote that the "after-tax" application of the wage garnishment makes your marginal income tax rate higher than you considered to be fair and prevents you from receiving many tax benefits available to taxpayers with smaller taxable income. Senator Wyden asked us to respond directly to you.

An individual taxpayer's federal income tax is computed on the basis of the taxpayer's taxable income. A taxpayer's taxable income is the taxpayer's gross income, including wages, as reduced by the deductions allowed under applicable provisions of the Internal Revenue Code (the Code).

Personal, living, or family expenses are not deductible (section 262(a) of the Code). In general, a taxpayer may not claim a deduction for expenses paid or incurred to provide support for the taxpayer's child, whether the taxpayer pays those expenses directly or through child support payments. Because personal, living, or family expenses are not deductible, your taxable income includes any child support payment made under wage garnishment.

Any change to this requirement would call for legislative action. The IRS has no authority to modify the statutory requirement.

CONEX-146291-14

2

I hope this information is helpful. If you have any additional questions, please contact me, _____, or _____ at _____.

Sincerely,

Andrew J. Keyso Jr.
Associate Chief Counsel
(Income Tax and Accounting)

cc: The Honorable Ron Wyden
Attention:



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

January 14, 2015

CONEX-146291-14

UIL: 63.00-00

The Honorable Ron Wyden
United States Senate
Washington, DC 20510

Attention:

Dear Senator Wyden:

I am responding to your inquiry dated December 4, 2014, on behalf of your constituent, . He contacted your office about the "after-tax" application of his wage garnishments.

As you requested, I responded directly to . I am enclosing a copy of my response.

I hope this information is helpful. If you have any questions, please contact me, , or at .

Sincerely,

Andrew J. Keyso Jr.
Associate Chief Counsel
(Income Tax and Accounting)

Enclosure