

Demanding financial self-sufficiency after divorce: Understanding the consequences of the 2008 Alimony Reform

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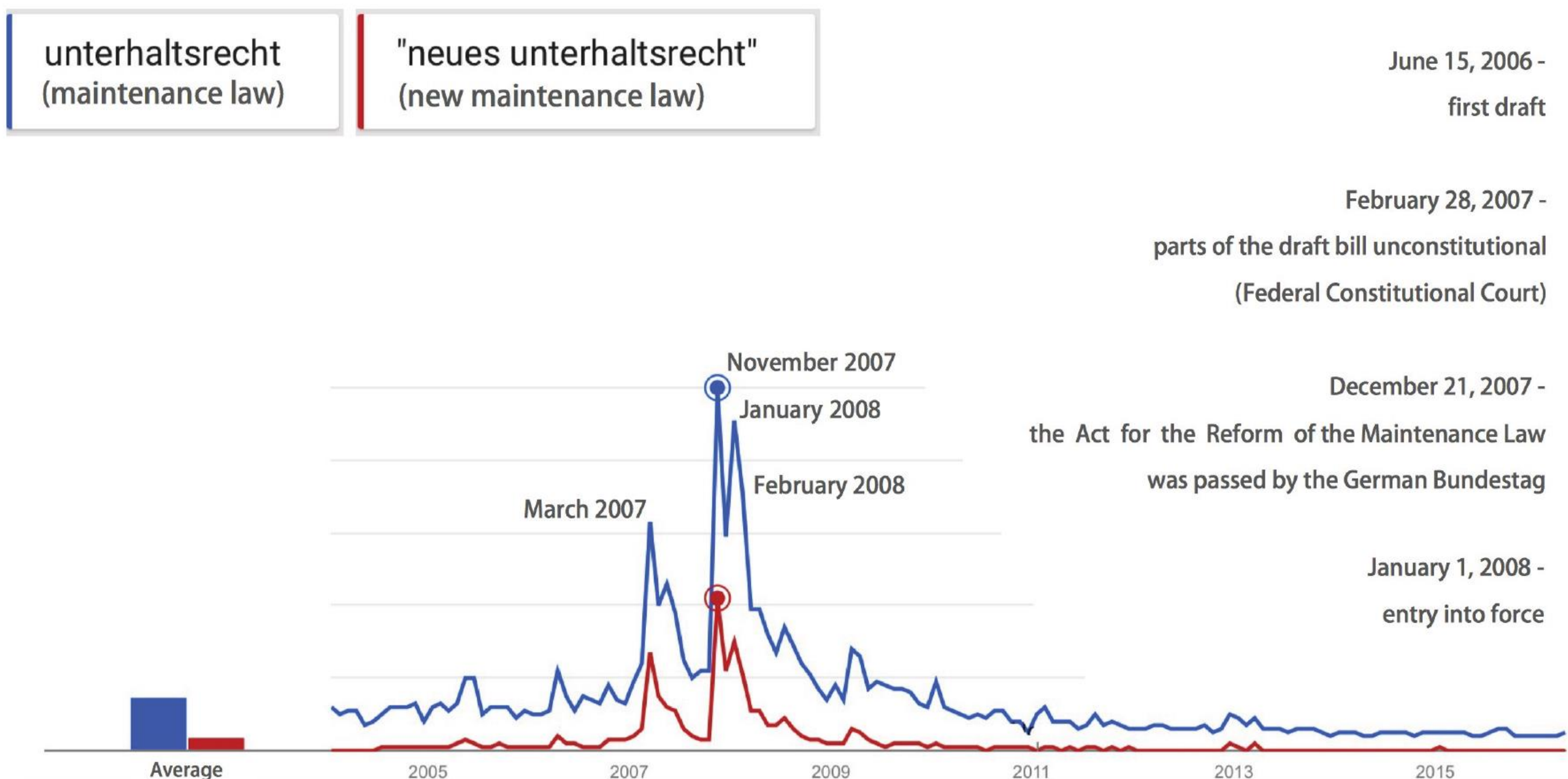
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Research Question

What is the impact of the 2008 alimony reform on

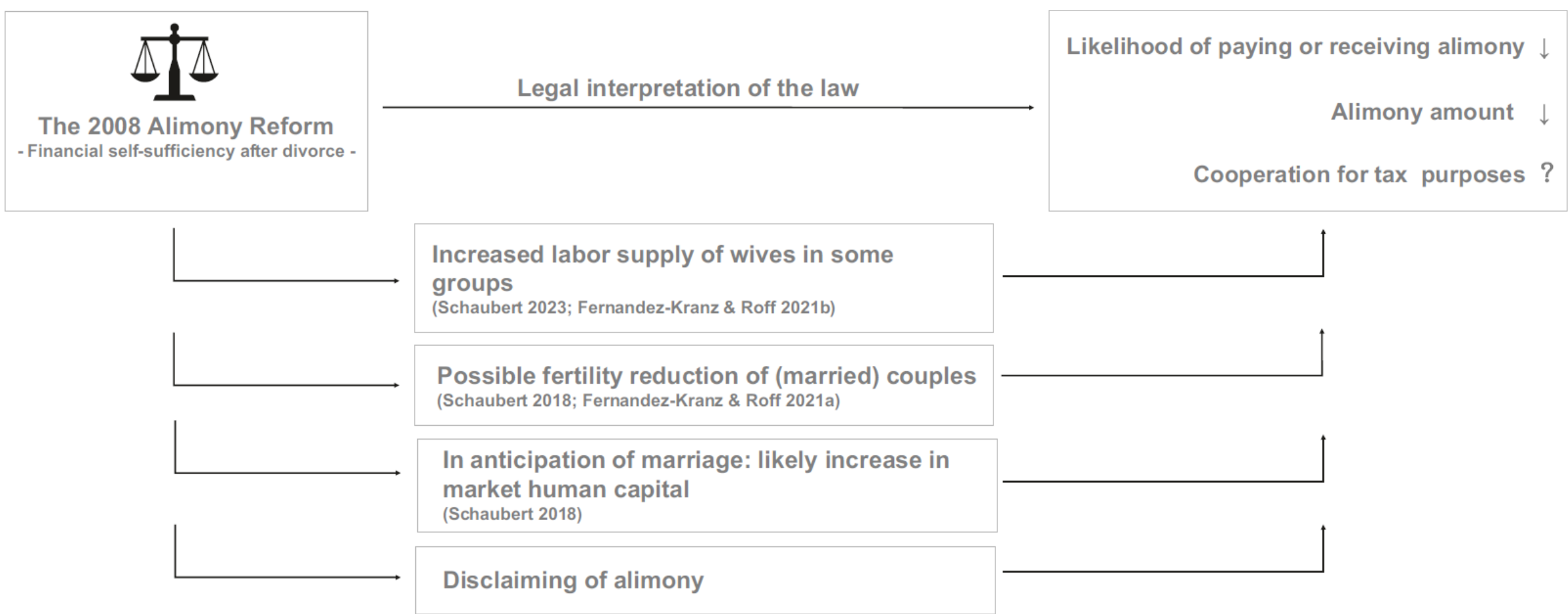
- the likelihood to pay alimony and its amount ?
- cooperation between the former spouses for tax purposes?

Reform



Notes: The term “unterhaltsrecht” can be also translated as alimony regulations, and “neues unterhaltsrecht” as new alimony regulations.
Source: Google 2016b, accessed on 04.26.2016

Reform & Google search ¹

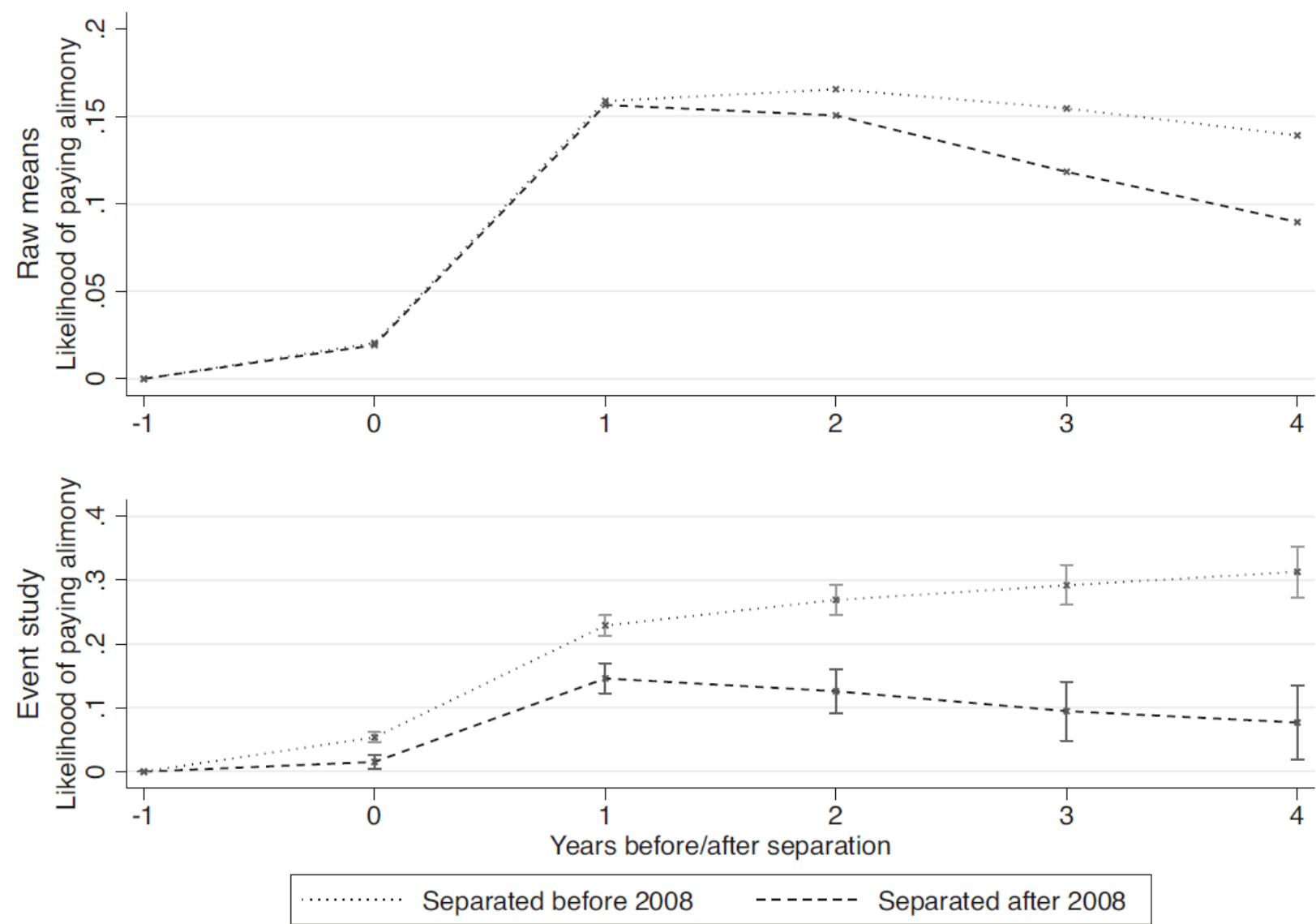


Channels & related literature ¹⁻²

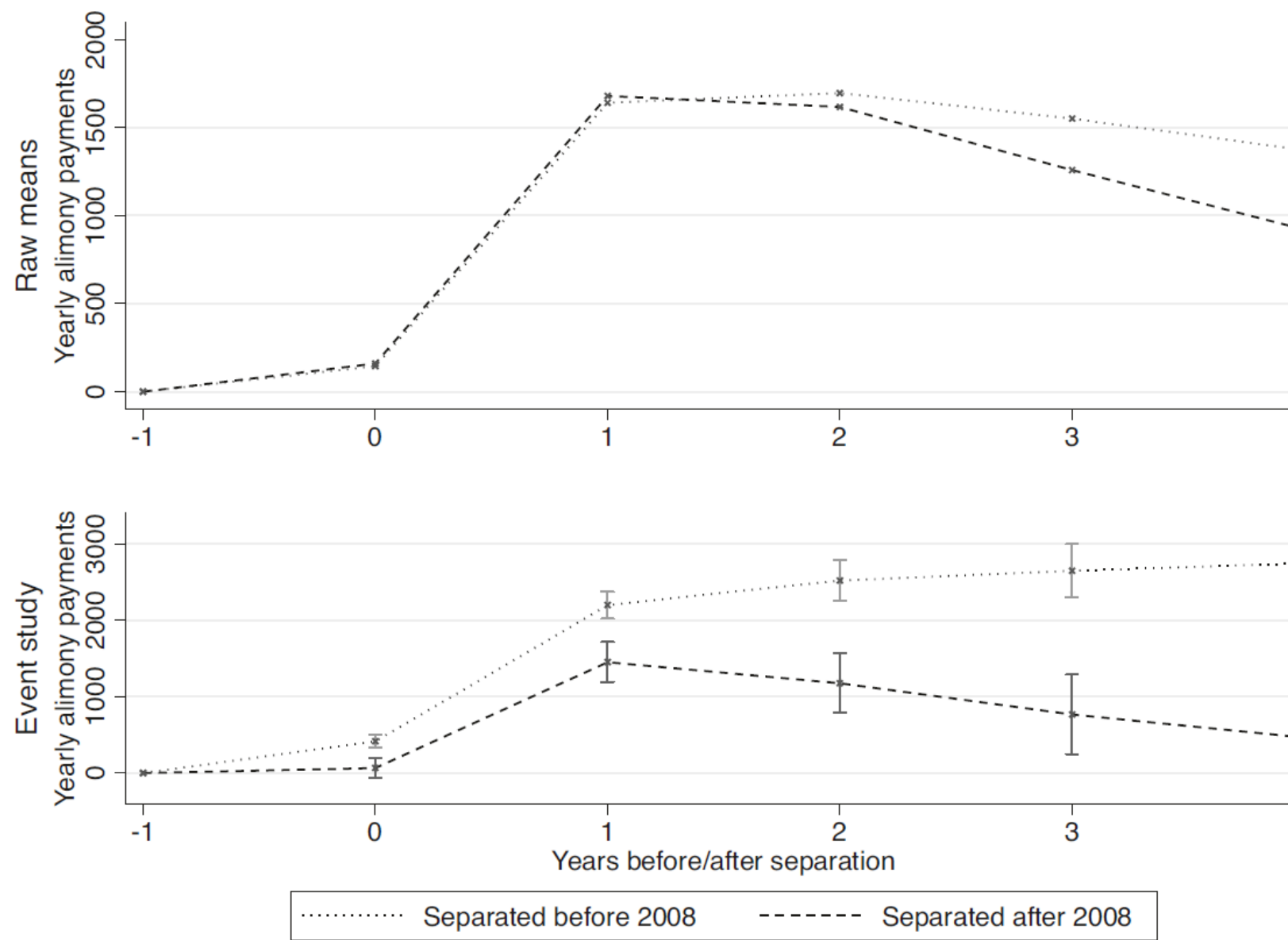
Data & methodology

- German Taxpayer Panel (TPP) 2001-2012
 - Yearly administrative tax (panel) data
 - 5% stratified random sample
- Annual maintenance payments reported to fiscal authorities:
 1. As an extraordinary burden (§33a (1) of Income Tax Law)
 2. As a special expense (so-called Real Splitting; §10 (1) No. 1 of Income Tax Law)
 - Consent between former spouses → proxy for cooperation –
 - Maximum amount of tax deduction is higher
- Estimation of panel event study models

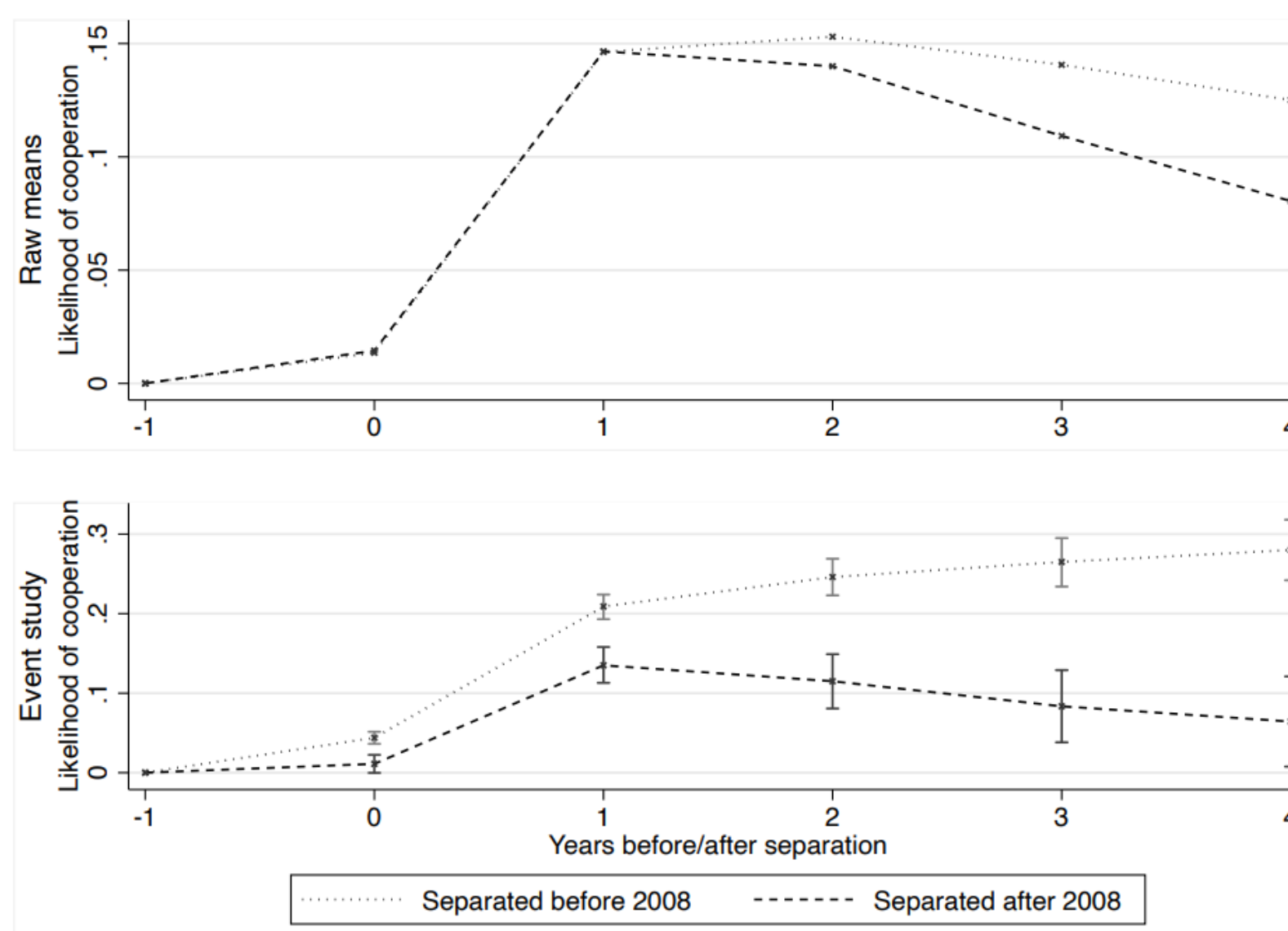
Results



Effect on likelihood of paying alimony



Effect on yearly alimony payments



Effect on cooperation between spouses

Conclusions

- The 2008 alimony reform had a significant effect on divorcees to the benefit of former husbands.
- The reform led to a significant reduction in the likelihood of cooperation between ex-spouses.

¹ Schaubert, Marianna. "A study of human behavior under the shadow of German regulations: Empirical investigations of the 2008 alimony reform, child support obligations, and career-life reconciliation." (2018).

² Schaubert, Marianna. "Do Alimony Regulations Matter inside Marriage? Evidence from the 2008 Reform of the German Maintenance Law." Journal of Labor Research (2023): 1-34.