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LL.M. in Taxation
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M.B.A.

Laura Vickers
Legal Assistant

Admitted to:
Pennsylvania
U.S. Tax Court
U.S. Court of Federal Claims
U.S. Court of International Trade
U.S. Court of Appeals Federal Circuit
U.S. District Court
U.S. Court of Appeals
U.S. Supreme Court

EQUITABLE DISTRIBUTION FACTORS

In an action for divorce or annulment, the court shall, upon request of either party, equitably divide, distribute or assign, in kind or otherwise, the marital property between the parties without regard to marital misconduct in such proportions and in such manner as the court deems just after considering all relevant factors including:

- (1) The length of the marriage.
- (2) Any prior marriage of either party.
- (3) The age, health, station, amount and sources of income, vocational skills, employability, estate, liabilities and needs of each of the parties.
- (4) The contribution by one party to the education, training or increased earning power of the other party.
- (5) The opportunity of each party for future acquisitions of capital assets and income.
- (6) The sources of income of both parties, including, but not limited to, medical, retirement, insurance or other benefits.
- (7) The contribution or dissipation of each party in the acquisition, preservation, depreciation or appreciation of the marital property, including the contribution of a party as homemaker.
- (8) The value of the property set apart to each party.
- (9) The standard of living of the parties established during the marriage.
- (10) The economic circumstances of each party, including Federal, State and local tax ramifications, at the time the division of property is to become effective.
- (11) Whether the party will be serving as the custodian of any dependent minor children.

See 23 Pa. C.S.A. §3502