**Child Support and the Fed­er­al Stim­u­lus Payments**

**Here are some important facts regarding child support and the federal stimulus payments. For additional information visit the IRS website at www.irs.gov.**

***Can the first stimulus payment be intercepted for past-due child support?***

Yes. In the federal stimulus bill, the CARES Act, Congress did not exempt the first stimulus payment from the federal tax offset program for past-due child support.

***Can the second stimulus payment be intercepted for past-due child support?***

No. Congress exempted the second stimulus payment from the federal tax offset program for past-due child support.

***Can the third stimulus payment be intercepted for past-due child support?***

No. Congress exempted the third stimulus payment from the federal tax offset program for past-due child support.

***I didn’t receive one, or both, of the stimulus payments issued in 2020 and the IRS website says I should claim the Recovery Rebate Credit when I file my 2020 taxes. Can the Recovery Rebate Credit be intercepted for past-due child support?***

Yes. If you receive a tax refund from your 2020 tax filing, including a tax refund from the Recovery Rebate Credit, the tax refund will be intercepted through the federal tax offset program for past-due child support.

***I didn’t receive my third stimulus payment issued in 2021 and the IRS website says I should claim the Recovery Rebate Credit when I file my 2021 taxes. Can the Recovery Rebate Credit be intercepted for past-due child support?***

Yes. If you receive a tax refund from your 2021 tax filing, including a tax refund from the Recovery Rebate Credit, the tax refund will be intercepted through the federal tax offset program for past-due child support.

***Can Child Tax Credit amounts be intercepted for past-due child support?***

Advance Child Tax Credit Payments that began in July 2021 and continued monthly through December 2021 were exempt from the federal tax offset program for past-due child support. If you were eligible but did not receive the monthly advance Child Tax Credit payments in 2021, you can claim the Child Tax Credit when you file your 2021 tax return. If you receive a refund when you file your 2021 tax return, any remaining Child Tax Credit amounts included in your refund will be intercepted through the federal tax offset program for past-due child support.

***What are the criteria for intercepting payments through the federal tax offset program?***

Federal law and regulations determine when federal payments are intercepted and applied to past-due child support. Federal law allows the CSE agency to intercept payments through the federal tax offset program if you owe $500 or more in past-due child support to a non-public assistance arrearage or $150 or more to a public assistance arrearage.

Whether the arrearage is non-public assistance or public assistance depends on whether the person caring for your child received public assistance benefits (KTAP or Kinship Care) for the child during the time period the arrearage accumulated.

You may call the Treasury Offset Program’s (TOP) voice response system at 800-304-3107 to find out if you owe a child support debt that has been referred to TOP for collection.

***What do I do if I think my payment(s) should not have been offset?***

You may dispute the interception of your first stimulus payment or tax refund if you do not believe that you owe past-due child support by contacting your local child support office and requesting an audit of your case.

Remember, the offset is mandatory under federal law if you owe the minimum amount of past-due child support. If after reviewing the audit of your case(s), you disagree with the audit results, you may exercise your right to contest the intercept and the audit findings by making a written request for an administrative hearing through your local child support office. You may also file a judicial action to address the arrearage owed on your case(s).

To find contact information for your local child support office visit the Kentucky Child Support website at https://kentuckychildsupport.ky.gov or call the Kentucky Child Support Enforcement Hotline at (800) 248-1163.

***I owe past-due child support, but I am paying regularly. Why is my payment still being taken?***

Federal law requires child support agencies to have procedures to collect past-due child support. Federal law allows the CSE agency to intercept payments through the federal tax offset program if you owe $500 or more in past-due child support to a non-public assistance arrearage or $150 or more to a public assistance arrearage. Making regular payments to your current support obligation and to your arrearage balance does not exempt you from interception if you owe the minimum amount of past-due child support.

***Will I receive any money from the noncustodial parent on my case that was intercepted through the federal tax offset program by the child support agency?***

Maybe.  Federal law dictates how monies received by a state child support agency under the federal tax offset program are distributed. In Kentucky, federal tax offsets are applied first to arrears (arrears owed to the state and then to arrearages owed to the family). If the noncustodial parent on your case owes an arrearage to the state on any of his/her child support cases, the intercepted payments up to the amount owed to the state is retained by the state. The remainder of money, if any, will be applied to arrearages owed to you and/or other custodial parents, up to the amount of the arrearage owed. The amount of the money you are entitled to receive will depend on several factors, including the amount intercepted, the amounts owed to you in your case, and the number of other child support cases in which the noncustodial parent owes child support arrears. You must have a full-service (IV-D) case open with the Child Support Division to be entitled to receive any monies from an intercepted payment.

You may obtain payment and child support account balance information by accessing the Kentucky Child Support Interactive (KCSI) website at http://kentuckychildsupport.ky.gov. If you have not signed up for online access, contact your local child support office or the Kentucky Child Support Enforcement Hotline at (800) 248-1163 to provide your email address, verify your date of birth and obtain your child support identification number.

Federal and state laws and regulations dictate the timeframes for releasing payments. A federal tax offset payments resulting from a single tax filing is held for 30 days from the date CSE receives the payment. A federal tax offset payment resulting from a joint tax filing is held for six months. These timeframes are necessary to allow time for the child support agency to process requests, received from the IRS, to return the non-liable spouse’s portion of the offset payment to the IRS. Additionally, the child support agency will not release a federal tax offset payment early and is not permitted to provide the specific release date of the payment to the custodial parent.