



Title: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs

Agency: Office of Child Support Enforcement (OCSE), Administration for Children and Families (ACF)
42 CFR Parts 301, 302, 303, 304, 305, 307, 308, and 309, RIN 0970–AC50

The Centers for Medicare & Medicaid Services (CMS)
42 CFR Part 433, [CMS–2343–F]

Department of Health and Human Services (HHS)

Action: Final Rule

Summary: This rule is intended to carry out the President’s directives in [Executive Order 13563: Improving Regulation and Regulatory Review](#). The final rule required State child support agencies to increase their case investigative efforts to ensure that child support orders—the amount noncustodial parents are required to pay each month—reflect the parent’s ability to pay. In doing so it requires States to consider a low-income noncustodial parent’s specific circumstances when the order is set, rather than taking a one-size fits all approach. The rule also requires States to take the investigative steps necessary to ensure that all relevant information about the noncustodial parent’s circumstances are collected and verified.

The final rule tries to recognize and incorporate policies and practices that reflect the progress and positive results from successful program implementation by States and Tribes. There were a number of adjustments to the final rule in response to comments made in response to the proposed rule. OCSE presents the revisions in three categories for ease of understanding the major concepts and the rationale for the changes: (1) Topic 1—Procedures to Promote Program Flexibility, Efficiency, and Modernization; (2) Topic 2—Updates to Account for Advances in Technology; and (3) Technical Corrections.

Publication Date: Dec. 20, 2016

Effective Date: Jan. 19, 2017

Although the compliance date will generally be within 60 days after publication, if a state law revision is required the compliance date will be the first day of the second calendar quarter beginning after the close of the first regular session of the state legislature that begins after the effective date of the final rule.

Topic 1: Procedures to Promote Program Flexibility, Efficiency, and Modernization (§§ 302.32; 302.33; 302.38; 302.56; 302.70; 303.3; 303.4; 303.6; 303.8; 303.11 (including revisions to 42 CFR 433.152); 303.31; 303.72; 303.100; 304.20; 304.23; and 307.11)		
Issue	Requirement	Comments
§ 302.32: Collections and Disbursement of Support Payments by the IV-D Agency	<ul style="list-style-type: none"> ▪ Clarifies the types of child support cases for which payments may be collected and distributed through the state disbursement unit (SDUs). ▪ The final rule only allows the states the option to provide paternity-only limited services, and does not include an option in the rule for limited payment processing-only services at this time due to the administrative complexity. ▪ These provisions apply to all IV-D cases and in non-IV-D cases in which the support order is initially issued in the state on or after Jan. 1, 1994. ▪ It is the state responsibility to secure the information needed to disburse support payments in non-IV-D cases. ▪ Identifies when FFP is available for the submission and maintenance of data. ▪ Changes language to accommodate tribal and foreign support orders. 	<ul style="list-style-type: none"> – Enforcement of collection through SDU services for spousal support-only cases beyond collection and disbursement of payments is not eligible for Federal Financial Participation (FFP) under IV-D. – FFP will be limited to services and activities under the approved title IV-D State plan. – FFP is available for the courts to provide information to the SDU.
§ 302.33: Services to Individuals Not Receiving Title IV-A Assistance	<ul style="list-style-type: none"> ▪ Adds language that provides states the option of providing limited services for paternity-only services in intrastate cases to any applicant who requests such services. Limits the scope of limited services to paternity-only services. ▪ Requires states to include domestic violence safeguards when establishing and using paternity-only limited services procedures. ▪ Provides direction on collections related to federally funded foster care cases and case closures. 	<ul style="list-style-type: none"> – States have discretion to establish criteria for determining when continued services and notices are not appropriate once a child is no longer eligible for foster care.
§ 302.38: Payments to the Family	<ul style="list-style-type: none"> ▪ Clarifies that child support payments should be made directly to the custodial family and shall not be diverted to another entity. ▪ Adds a “judicially-appointed conservator with a legal and fiduciary duty to the custodial parent and the child” and “alternate caretaker designated in a record by the custodial parent” to the list of individuals to whom payment can be made. ▪ Clarifies the definition of “alternate caretaker.” 	<ul style="list-style-type: none"> – Revises language to expand the list of entities to whom child support payments can be made. – The rule does not authorize payments to be made directly to a private attorney or a private collection agency.
§ 302.56: Guidelines for Setting Child Support Orders	<ul style="list-style-type: none"> ▪ Requires the state to have procedures for making guidelines available to all person in the state, not just those whose duty it is to set child support award amounts as existing rule requires. ▪ Currently sets out the minimum requirements for child support guidelines. The rule requires that the guidelines direct that the child support order is based on the noncustodial parent’s earnings, income, and other evidence of the ability to pay. ▪ The rule also adds new language to specify the considerations for determining the noncustodial parent’s earnings, income and ability to pay including all earnings of the noncustodial parent, the basic subsistence needs of the noncustodial parent and various employment factors and barriers that may impact the imputation of income to the noncustodial parent. 	<ul style="list-style-type: none"> – OCSE encourages states to streamline their procedures in order to promptly modify child support orders upward or downward when there are significant changes of circumstances.

- Domestic violence is one of the specific circumstances of the noncustodial parent that the state should consider when developing and investigating the case prior to establishing a support obligation. If the state is not able to obtain any income information for the noncustodial parent, and the parent has been uncooperative, then the courts or administrative authority should attempt to analyze all the specific circumstances on which to base a child support obligation amount. If this information is not available, the courts or administrative authority may impute income taking into consideration certain factors such as economic data related to the noncustodial parent's residence.
- Requires that state child support guidelines address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support.
- Prohibits states from treating incarceration as voluntary unemployment when establishing or modifying support orders.
- Requires that the guidelines be based on specific descriptive and numeric criteria and result in a computation of the support obligation.
- Added language that requires each state to published on the internet and to make accessible to the public all reports of the child support guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennials review.
- Adds new language detailing further requirements of the state child support guideline review.
- Provides further detail on the data that must be used in the state's child support guideline review to ensure that deviations from the guidelines are limited.
- Adds a requirement that the state provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The state must obtain the views and advice of the state child support agency as well.
- Required that within 180 calendar days of receiving a request for a review or locating the non-requesting parent, whichever occurs later, a state must conduct a review of the child support order and adjust the order upward or downward, upon a showing that there has been a substantial change of circumstances, in accordance with this section.
- 54 Section 303 of Pub. L. 113–183, "Preventing Sex Trafficking and Strengthening Families Act." indicated that it is the sense of the Congress that "(1) establishing parenting time arrangements when obtaining child support orders is an important goal which should be accompanied by strong family violence safeguards; and (2) states should use existing funding sources to support the establishment of parenting time arrangements, including child support incentives, Access and Visitation Grants, and Healthy Marriage Promotion and Responsible Fatherhood Grants."

	<p>Any new costs related to parenting time provisions would require the state to identify and dedicate funds separate and apart from IV–D allowable expenditures consistent with HHS cost principlesⁱ. These longstanding practices have not changed the fact that parenting time is a legally distinct and separate right from the child support obligation. Including both the calculation of support and the amount of parenting time in the support order at the same time increases efficiency, and reduces the burden on parents of being involved in multiple administrative or judicial processes with no cost to the child support program.</p> <p>OCSE encourages states to continue to take steps to recognize parenting time provisions in child support orders when both parents have agreed to the parenting time provision or in accordance with the state guidelines when the costs are incidental to the child support proceeding and there is no cost to the child support program.</p>	
<p>§ 302.70: Required State Laws</p>	<ul style="list-style-type: none"> ▪ Extends the exemption period from state law requirements from three to five years before a state must request and justify an exemption again. ▪ States may also request an extension of an exemption 90 days prior to the end of the exemption period. 	<ul style="list-style-type: none"> – OCSE maintains the authority to review and to revoke a state’s exemption at any time.
<p>§ 303.3: Location of Noncustodial Parents in IV-D Cases</p>	<ul style="list-style-type: none"> ▪ Made technical changes to the list of sources that may be used to locate noncustodial parents. 	<ul style="list-style-type: none"> – The rule comments that states should apply their child support guidelines, based on the noncustodial parent’s ability to pay, and determine whether the parent has income or assets available that could be levied or attached for support, whether or not a parent is incarcerated.
<p>§ 303.4: Establishment of Support Obligations</p>	<ul style="list-style-type: none"> ▪ Revises the section to address requirements for the state IV-D agencies when establishing support orders in IV-D cases that would not be applicable to non-IV-D cases. ▪ Adds new language to require: <ul style="list-style-type: none"> (1) states to take steps to develop a factual basis for the support obligation, through investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources. (2) states to gather information regarding the earnings and income of the noncustodial parent and, when earning and income information is unavailable in a case, gather available information about the specific circumstances of the noncustodial parent (3) basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available (4) documenting the factual basis for the support obligation or the recommended support obligation in the case record. 	<ul style="list-style-type: none"> – States are required to use appropriate state statutes, procedures, and legal processes in establishing and modifying support obligation in accordance with the child support order requirements under §302.56ⁱⁱ

<p>§ 303.6: Enforcement of Support Obligations</p>	<ul style="list-style-type: none"> ▪ Requires states to establish guidelines for the use of civil contempt citations in IV-D cases which must include requirements that the IV-D agency screen the case for information regarding the noncustodial parent’s ability to pay or otherwise comply with the order. ▪ Requires the agency to provide the court with information regarding the noncustodial parent’s ability to pay, which may assist the court in making a factual determination regarding the noncustodial parent’s ability to pay the purge amount or comply with the purge conditions. ▪ Requires the agency to provide clear notice to the noncustodial parent that ability to pay constitutes the critical question in the civil contempt action. ▪ State guidelines must include requirements that IV-D agencies: (1) Screen the case for the noncustodial parents’ ability to pay and comply with the order; (2) provide the court sufficient information to assist the court in making a factual decision; and, (3) provide clear notice to the noncustodial parent that his or her ability to pay constitutes the critical question in the civil contempt action. ▪ OSCE directs states need to ensure that the tools or mechanisms they use to enforce cases are cost-effective, productive, and in the best interest of the children. 	<ul style="list-style-type: none"> – OCSE references the Supreme Court <i>Turner</i>ⁱⁱⁱ opinion as providing OCSE and state child support programs with an opportunity to evaluate the proper use of civil contempt. The opinion provides the child support program with a guide for conducting fair and constitutionally acceptable proceedings. – Even though the reference to subsistence needs has been removed, in the preamble OSCE states that consideration of subsistence needs is an inherent factor in determining a noncustodial parent’s ability to pay. – OCSE encourages state child support agencies to consider some of the alternatives to incarceration discussed in OCSE IM-12-01^{iv}. – The rule encourages states to maximize their use of automated data sources. – The final rule does not address burden of proof. – The final rule references OCSE Guidance on the <i>Turner</i> opinion AT-12-01^v in ensuring the constitutional principles are carried out.
<p>§ 303.8: Review and Adjustment of Child Support Orders</p>	<ul style="list-style-type: none"> ▪ Adds language that allows the IV-D agency to elect in its state plan the option to initiate the review of a child support order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request, and upon notice to both parents, review and, if appropriate, adjust the order. ▪ Adds the 15-day notice and 180 incarceration timeframes. ▪ Adds language that requires a state, if it has not elected to initiate a review of the existing child support order within 15 business days of learning that the noncustodial parent will be incarcerated for more than 180 days. Requires this notice to provide certain review procedural options to the parent. ▪ Requires states to treat incarceration as a significant change in circumstances when determining the standard for adequate grounds for petitioning review and adjustment of a child support order. ▪ The compliance date for these provisions will be within one year after completion of the state’s next quadrennial review of its guidelines that commences one year after the publication of the final rule. ▪ Medical Support–The final regulations allow states more flexibility to coordinate medical support practices with requirements of the Affordable Care Act (ACA). 	<ul style="list-style-type: none"> ▪ Permits states to include in their plans, the option to initiate review and adjustment, without the need for specific request, after learning that the noncustodial parent is incarcerated for more than 180 days^{vi}. ▪ Clarifies that the definition of “incarcerated” as being confined to a jail or penitentiary. The review and adjustment notification requirements do not include noncustodial parents who are on parole or in a supervised release program. ▪ If a state learns of the noncustodial parent’s incarceration after the sentence has reached a period less than the 180-day timeframe, the requirement for state notification of parents’ right to review their order no longer applies. ▪ States are strongly encouraged to review orders after the noncustodial parent is released from incarceration to determine whether the parent

		<p>has been able to gain employment and to set the orders based on their ability to pay.</p> <ul style="list-style-type: none"> ▪ The rule encourages states to form a partnership with federal, state, local, and private prisons to educate inmates on the child support program.
§ 303.11: Case Closure Criteria	<ul style="list-style-type: none"> ▪ Allows a state to direct resources to cases where collections are possible and to ensure that families have more control over whether to receive child support services. ▪ Provides states the flexibility and discretion to define the terms subsistence level, home health care, and residential facility. ▪ Directs states to use basic audit standards to determine how to document that a case meets the criteria for closure. ▪ If a state finds that the noncustodial parent has income and assets that may be levied or attached for support, then the case must remain open. ▪ The rule provides that there is nothing prohibiting a state from establishing criteria that makes it harder to close a case than those minimum requirements outlined in the rule. ▪ States also have the flexibility to use longer periods for locating noncustodial parents than the times specified. ▪ States have the discretion to determine what circumstances can result in a “medically verified total and permanent disability”, and have the ability to determine appropriate methods of medically verifying that a disability is permanent (Refer to PIQ-04-03^{vii}), and ▪ A state may request the noncustodial parent to obtain his or her medical records (CFR 164.524(b)^{viii}). ▪ The final rule requires that for cases closed the IV-D agency must send a written notice to the recipient of the services 60 days prior to closure of the case of the state’s intent to close the case. 	<ul style="list-style-type: none"> ▪ States have the discretion to develop a process for examining its cases to determine whether case closure is warranted. ▪ A state has the authority to determine when and whether to close its cases, both intrastate and intergovernmental cases. ▪ Clarifies in the comment responses the process for transferring cases from a state IV-D agency to a tribal IV-D agency as follows: <ul style="list-style-type: none"> – When there are arrears owed to the state agency may refer to the tribal agency for assistance in securing current support and arrears owed. – When the recipient of services requests a transfer of the case to the tribal agency and there are state-owed arrears, the state should inform the recipient of the states’ discretion to transfer or assign the case and the states’ decision. – If no arrears exist and a request is made for a transfer to the tribal agency the case must be transferred.
§ 303.31: Securing and Enforcing Medical Support	<ul style="list-style-type: none"> ▪ The final rule indicates that the need to provide for the child’s health care needs in an order, through health insurance or other means, must be an adequate basis under state law to initiate an adjustment of an order, regardless of whether an adjustment in the amount of child support is necessary. ▪ The OCSE amends existing rule language to provide a state with flexibility to permit parents to meet their medical support obligations by providing health care coverage or payments for medical expenses that are reasonable in cost and best meet the health care needs of the child. 	<ul style="list-style-type: none"> ▪ OCSE has recommended that states implement broadly-defined medical support language in child support orders to maximize the health care options available to parents, children, and families. ▪ OCSE is encouraging states to include a provision in child support orders that medical support for the child(ren) be provided by either or both parents, without specifying the source of the coverage.

		<ul style="list-style-type: none"> Nothing in the rule precludes states from petitioning for employer related insurance to be included in the order.
§ 303.72: Requests for Collection of Past-Due Support by Federal Tax Refund Offset	<ul style="list-style-type: none"> To be consistent with the Department of Treasury regulations, requires an initiating state requesting a federal tax refund offset to notify other states only when it receives an offset amount, rather than when it submits an interstate case for offset. 	
§ 303.100: Procedures for Income Withholding	<ul style="list-style-type: none"> Adds a new language to requiring states to have laws to ensure compliance with the mandated use of the Office of Management and Budget (OMB)-approved <i>Income Withholding for Support</i> (IWO) form for both IV-D and non-IV-D orders^{ix}. to implement withholding for all child support orders regardless of whether the case is IV-D or non-IV-D. In addition, income withholding payments on non-IV-D cases must be directed through the State Disbursement Unit. 	<ul style="list-style-type: none"> OCSE is encouraging state to collaborate with their judicial branch, state bar associations, chambers of commerce, and Tribal Child Support programs to ensure that all users and employer recipients of the form are aware of the requirements. ACF Income Withholding for Support Instruction Documents^{xi xii}
§ 304.20: Availability and Rate of Federal Financial Participation	<ul style="list-style-type: none"> Clarifies that federal financial participation (FFP) is available for expenditures for child support services and activities that are necessary and reasonable to carry out the state title IV-D plan. Clarifies that FFP is available for, but not limited to, the activities listed in the regulation. Creates more flexibility for states to refer cases to and from the IV-D agency when working with other federal programs as specified in the regulation. Allows FFP to be used for educational and outreach activities to educate the public and to develop and disseminate information on voluntary paternity establishment. Adds allowable services and activities relate to the establishment and enforcement of support obligations, including bus fare or other minor transportation expenses to allow participation by parents in child support proceedings and related activities such as genetic testing to the expenses for which FFC can be applied. New language recognizes that FFP is available to increase pro se access to adjudicative and alternative dispute resolution processes in IV-D cases related to the provision of child support services. This only applies when the expenses are related to the provision of child support services. Adds language to allow FFP for the educational and outreach activities intended to inform the public, parents and family members, and young people who are not yet parents about the Child Support Enforcement program, responsible parenting and co-parenting, family budgeting, and other financial consequences of raising children when the parents are not married to each other. 	<ul style="list-style-type: none"> A reasonable cost in its nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. States are encouraged to consider alternatives to the need to travel to the child support office court, such as the use of technology, including Web applications, video conferences, or telephonic hearings.

§304.23: Expenditures for Which Federal Financial Participation Is Not Available	<ul style="list-style-type: none"> ▪ Makes a technical clarification that FFP is not available for the education and training of personnel except direct costs of short-term training provided to IV-D agency staff in accordance with other regulations. ▪ Clarifies other expenditures for which FFP is not available. ▪ FFP is prohibited for any expenditures for the jailing of parents in child support enforcement cases. 	<ul style="list-style-type: none"> – Costs considered as part of general costs of government are unallowable for federal funding.
§ 307.11: Functional Requirements for Computerized Support Enforcement Systems in Operation by October 1, 2000	<ul style="list-style-type: none"> ▪ Includes provision requiring states to build automatic processes designed to preclude garnishing financial accounts of noncustodial parents who are recipients of Supplemental Security Income (SSI) payments or individuals concurrently receiving both SSI and Social Security Disability Insurance (SSDI) benefits. ▪ Provides that funds must be returned to a noncustodial parent’s financial account, within five business days after the agency determines that SSI payments or concurrent SSI payments and SSDI benefits, have been inappropriately garnished. ▪ Requires states to develop safeguards for the states to prevent garnishment of exempt benefits. 	<ul style="list-style-type: none"> – Regulatory changes by the Department of the Treasury require all federal benefits to be deposited electronically in a bank account. This means SSI recipients no longer have the option to receive their benefits through a check and increasing their risk of benefits being improperly withheld by child support agencies. – States may choose to match with the State Verification and Exchange System (SVES), which supplies both title II and title XVI data to the states.
Topic 2: Updates to Account for Advances in Technology		
Issue	Requirement	Comments
§ 302.34: Cooperative Arrangements	<ul style="list-style-type: none"> ▪ Clarifies that cooperative arrangements are required for corrections officials at any government level, such as federal, state, tribal, and local levels. 	
§ 302.65: Withholding of Unemployment Compensation	<ul style="list-style-type: none"> ▪ Establishes that the agreements states develop with state workforce agencies (SWAs) and the criteria for selecting cases in which to pursue withholding of unemployment compensation are not limited to written agreements or written criteria. 	
§ 302.70: Required State Laws	<ul style="list-style-type: none"> ▪ Amends language to provide greater flexibility and efficiency in admitting evidence of paternity. 	
§ 302.85: Mandatory Computerized Support Enforcement System	<ul style="list-style-type: none"> ▪ Provides states the option of communicating with OCSE electronically, rather than only in writing, when providing the required assurances under this provision. 	
§ 303.2: Establishment of Cases and Maintenance of Case Records	<ul style="list-style-type: none"> ▪ The rule changes the requirements for applications for IV–D services, to define an application as a record provided by the state which is signed, electronically or otherwise, by the individual applying for IV–D services. ▪ Lifts the restriction that applications only be in a written or paper format, as well as allowing for electronic signature, by inserting the phrase “electronically or otherwise” after the word “signature.” The acceptance of electronic signature is in accordance with PIQ 09–02,4^{xiii} which allows states to use electronic signatures on applications, as long as it is allowable under state law. 	<ul style="list-style-type: none"> ▪ In making this determination, states should consider the reliability of electronic signature technology and the risk of fraud and abuse, among other factors.

<p>§ 303.5: Establishment of Paternity</p>	<ul style="list-style-type: none"> ▪ The rule requires the state to provide training, guidance, and instructions, which are reflected in a record, regarding voluntary acknowledgment of paternity to hospitals, birth record agencies, and other entities that participate in the state’s voluntary acknowledgment program. ▪ It also changes the phrase “written instructions” to “instructions, which are reflected in a record” to allow a state the flexibility to provide program instructions in electronic formats, in addition to, or in place of, written instructions. 	
<p>§ 303.11: Case Closure Criteria</p>	<ul style="list-style-type: none"> ▪ Describes the requirements for case closure notification and case reopening. 	
<p>§ 304.21: Federal Financial Participation in the Costs of Cooperative (FFP) Arrangements with Courts and Law Enforcement Officials</p>	<ul style="list-style-type: none"> ▪ Costs associated with sheriff’s costs for a child support warrant task force, since these would relate to reviewing the warrant process to evaluate the quality, efficiency, effectiveness, and scope of support enforcement services and securing compliance with the requirements of the state plan would be allowable to receive FFP. 	
<p>Topic 3: Technical Corrections</p>		
<p>Issue</p>	<p>Requirement</p>	<p>Comments</p>
<p>§ 304.21: Federal Financial Participation in the Costs of Cooperative Arrangements with Courts and Law Enforcement Officials</p>	<ul style="list-style-type: none"> ▪ Clarifies that the term law enforcement officials include “corrections officials” to be consistent with § 302.34. Lists activities for which FFP at the applicable matching rate is available in the costs of cooperative agreements with appropriate courts and law enforcement officials. ▪ Modified language regarding medical support activities. 	
<p>§ 304.26: Determination of Federal Share of Collections</p>	<ul style="list-style-type: none"> ▪ Clarifies that the federal medical assistance percentage rate is 75 percent for the distribution of retained IV–A collection. ▪ Adds that the federal medical assistance percentage rate is 55 percent for the distribution of retained IV–E Foster Care Program collections for Puerto Rico, the Virgin Islands, Guam, the Northern Mariana Islands, and American Samoa and 70 percent of retained IV–E collections for the District of Columbia. ▪ Delete language related to incentive and hold harmless payments to be made from the Federal share of collections that was outdated. 	
<p>§ 305.35: Reinvestment</p>	<ul style="list-style-type: none"> ▪ Requires state IV–D agencies to reinvest the amount of federal incentive payments received into their child support programs. ▪ Clarifies the potential consequences of a state not maintaining the baseline expenditure level, amends the part of the language to read: “Noncompliance will result in disallowances of incentive amounts equal to the amount of funds supplanted.” ▪ Adds new language to clarify how the State Current Spending Level should be calculated. 	

	<ul style="list-style-type: none"> – Using the Form OCSE–396^{xiv}, “Child Support Enforcement Program Financial Report,” the State Current Spending Level will be calculated by determining the State Share of Total Expenditures Claimed for all four quarters of the fiscal year minus State Share of IV–D Administrative Expenditures Made Using Funds Received as Incentive Payments for all four quarters of the fiscal year, plus the Federal Parent Locator Service (FPLS) fees for all four quarters of the fiscal year. – The equation for calculating the State Share of Total Expenditures Claimed is: Total Expenditures Claimed for the Current Quarter and the Prior Quarter Adjustments minus the Federal Share of Total Expenditures Claimed for the Current Quarter and Prior Quarter Adjustments. – The equation for calculating the State Share of IV–D Administrative Expenditures Made Using Funds Received as Incentive Payments is: IV– D Administrative Expenditures Made Using Funds Received as Incentive Payments for the Current Quarter and the Prior Quarter Adjustments minus the Federal Share of IV–D Administrative Expenditures Made Using Funds Received as Incentive Payments for the Current Quarter and Prior Quarter Adjustments. 	
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ⁱ <https://www.gpo.gov/fdsys/pkg/CFR-2015-title45-vol1/pdf/CFR-2015-title45-vol1-part75-subpartE.pdf>

ⁱⁱ <https://www.gpo.gov/fdsys/pkg/CFR-2010-title45-vol2/pdf/CFR-2010-title45-vol2-sec302-56.pdf>.

ⁱⁱⁱ *Turner v. Rogers*, <https://www.supremecourt.gov/opinions/10pdf/10-10.pdf>.

^{iv} OCSE IM-12-01, <https://www.acf.hhs.gov/sites/default/files/cb/im1201.pdf>.

^v OCSE AT-12-01, <https://www.acf.hhs.gov/css/resource/turner-v-rogers-guidance>.

^{vi} A number of states including—Arizona, California, Michigan, Vermont, and the District of Columbia—have enacted state laws that permit their child support agency to initiate review and adjustment upon notification that the noncustodial parent has been incarcerated.

^{vii} <https://www.acf.hhs.gov/css/resource/medical-support-enforcement-under-iv-d-program-phi-hipaa>

^{viii} <https://www.gpo.gov/fdsys/pkg/CFR-2003-title45-vol1/pdf/CFR-2003-title45-vol1-sec164-524.pdf>

^{ix} Administration for Children and Families (ACF)—Processing an Income Withholding Order or Notice, <https://www.acf.hhs.gov/css/resource/processing-an-income-withholding-order-or-notice>.

^xACF document, Federal and State Legislative Requirements: Income Withholding and the State Disbursement Unit, https://www.acf.hhs.gov/sites/default/files/ocse/at_11_05c.pdf.

^{xi} Income Withholding for Support—Instructions document, available at http://www.acf.hhs.gov/sites/default/files/ocse/omb_0970_0154_instructions.pdf.

^{xii} Income Withholding for Support form, available at http://www.acf.hhs.gov/sites/default/files/ocse/omb_0970_0154.pdf.

^{xiii} <https://www.acf.hhs.gov/css/resource/use-of-electronic-signatures-on-applications-for-iv-d-services>.

^{xiv} <https://www.acf.hhs.gov/css/resource/form-ocse-396-quarterly-financial-report>.