

CHILD SUPPORT ENFORCEMENT

Featuring:

The Honorable Magistrate Mark Tyler

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Agenda



1. Administrative Enforcement
2. Constructive Civil Contempt
3. Criminal Contempt
4. “And all else...” (if time allows)

**Bonus Content*

Administrative Enforcement

- **Reward for Compliance**

- Settlement Program
- Payment Incentive Program (PIP)
- Noncustodial Parent Employment Program (NPEP)

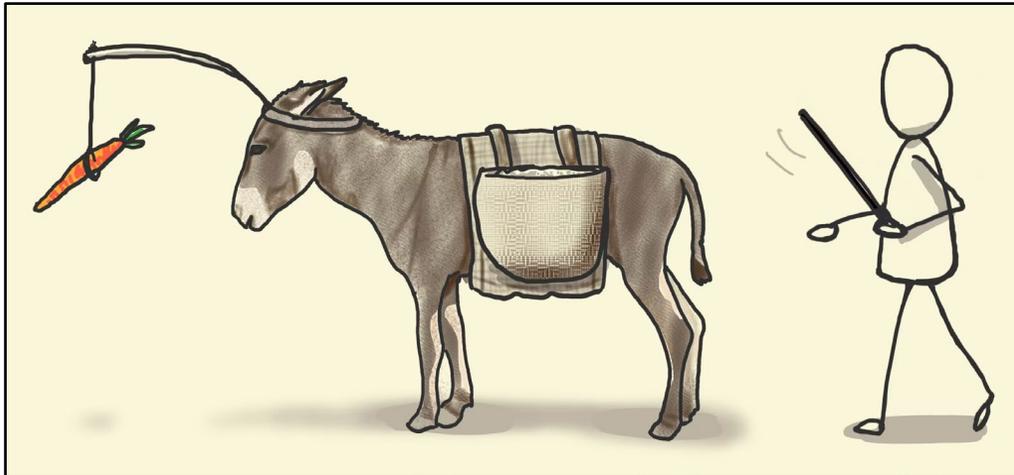


Image source: Sketchplanations

- **Punishment for Noncompliance**

- Credit Bureau Reporting
- Driver's License Suspension (DLS)
- Professional License Suspension (PLS)
- State Tax Refund, Payment, Lottery Offset
- Federal Tax or Administration Offset
- Garnishment of Financial Accounts
- Passport Denial/Revocation

- **Neutral Enforcement**

- Earnings Withholding Notice (EWN)*

***Not to be confused with Earnings Withholding Order (EWO)**

Triggers for Enforcement



Image source: Depositphotos

- Always available
 - Earnings Withholding Notices
- Time-based Threshold
 - “60 days or more in arrears”
 - “60 days or more out of compliance”
- Arrears Threshold (flat dollar amount)

Time-Based Thresholds



More than 30 days:

- Earnings Withholding Order

60 days or more:

- Credit Bureau Reporting*
- Noncommercial DLS**

120 days or more:

- Commercial DLS**
- PLS**

Arrears Thresholds

\$150 or more:

- Fed Tax Refund or Payment Offset (TCA)*
- Lottery Offset

More than \$150:

- State Tax Refund or Payment Offset



\$500 or more:

- Fed Tax Refund or Payment Offset (non-TCA)*
- Garnishment of Financial Account (if 60 days nonpayment)



More than \$2,500:

- Passport Denial*



*Mandatory Enforcement

Challenging Administrative Enforcement Actions

Where/How to Challenge

File Motion Directly with Circuit Court

- **EWO:**
Motion to stay

Circuit Court Motion or Request for Investigation &/or OAH Appeal

- **EWN**
- **Bank Garnishment**

Request for Investigation &/or Appeal to OAH

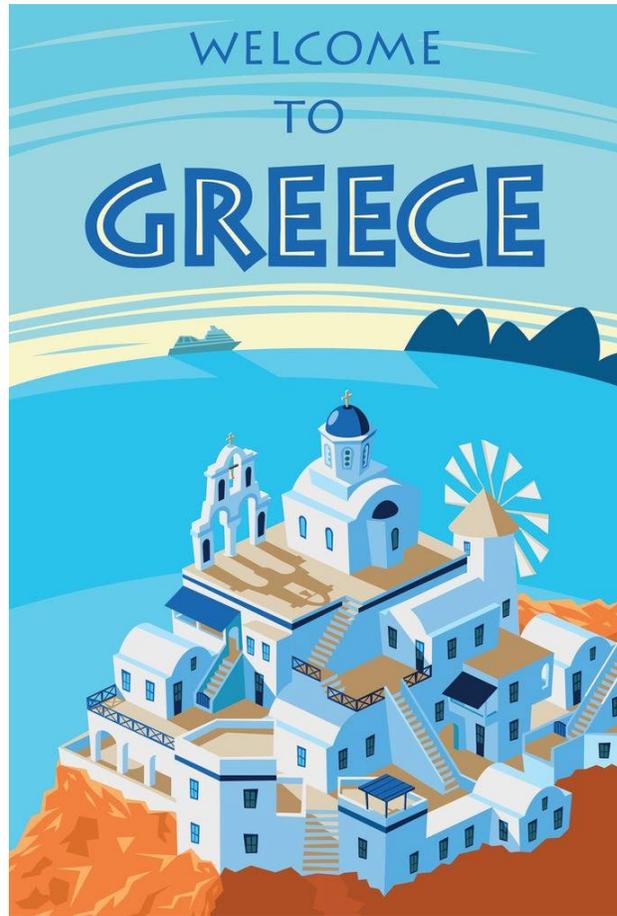
- **Passport Denial**
- **Credit Bureau Report**
- **Lottery Offset**
- **Fed & State
Payment/Tax Offset**
- **DLS***
- **PLS****

*Or through MVA/OAH

**Except for Attorneys

Can't the Circuit Court rule on any administrative action first?

Case law suggests no



MCOCSE ex rel. Cohen v. Cohen, 238 Md. App. 315 (2018)

- COSA held Circuit Court did not have authority to order MCOCSE to release the hold on NCP's passport
- NCP failed to exhaust his administrative remedies (COMAR)
 - “The circuit court has no general oversight authority over administrative agencies; that authority... lies within the executive branch of government.”
- Circuit Court order violated separation of powers principles
 - “By ordering MCOCSE to ‘release the hold’ on Mr. Cohen’s passport, the circuit court infringed on the authority of the state executive branch to carry out its mandatory duty to certify Mr. Cohen to the Secretary of HHS, and the Secretary of State’s duty to deny the passport.”

Does this mean the Circuit Court cannot consider these administrative actions?

- **No** - it just means that the NCP must follow the proper procedure before seeking the court's intervention
- *Cohen*: The circuit court's authority to review actions by administrative agencies "typically falls within its 'jurisdiction over actions for judicial review.'"
- Proper Procedure:
 - Request an investigation*
 - Appeal to OAH
 - File PJR in Circuit Court

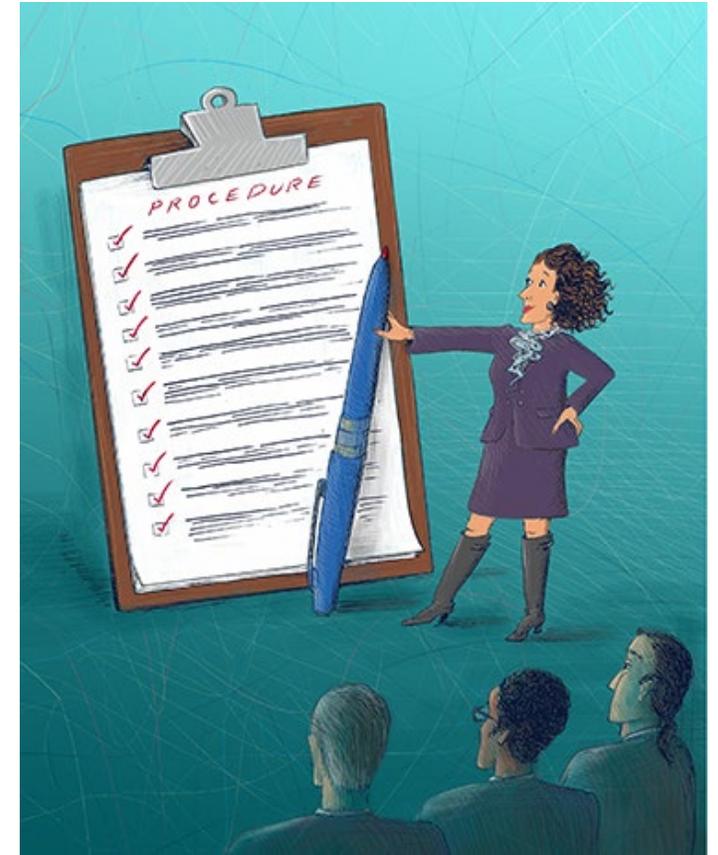


Illustration by Barbara Kelley

*Not required for all administrative enforcement actions

Common Grounds for Challenging Admin Enforcement Actions



- Arrearage does not exist
- Arrearage is incorrect
- Mistaken identity
- Hardship
 - Documented disability
 - Inability to comply with court order
 - Impediment to employment



**Questions before we move onto
Contempt proceedings**

TYPES OF CONTEMPT	CONSTRUCTIVE CIVIL CONTEMPT	CRIMINAL CONTEMPT
PURPOSE	Remedial/designed to produce compliance with the court order	Punitive/designed to punish a person for disobeying a court order
WHERE FILED	Filed/docketed in same action the support Order was issued. Civil contempt cannot be converted into criminal contempt	Must be docketed as separate criminal action. Cannot be combined with civil contempt
EXAMPLE	Sentence of imprisonment, which can be avoided if purge is met	Sentence of imprisonment for a definite period without a purge

Constructive Civil Contempt

Constructive civil contempt proceedings for failure to pay child support are governed by **Maryland Rule 15-207(e)**

MARYLAND JUDICIARY **CIRCUIT COURT FOR** _____, MARYLAND
City/County

Located at _____ Court Address _____ Case No. _____

Plaintiff _____ vs. Defendant _____

Street Address _____ Street Address _____

City, State, Zip _____ Telephone _____ City, State, Zip _____ Telephone _____

PETITION FOR CONTEMPT (Md. Rules 2-648, 15-206, and 15-207)

MDEC counties only: If this submission contains Restricted Information (confidential by statute, rule or court order) you must file a Notice Regarding Restricted Information Pursuant to Rule 20-201.1 (form MDJ-008) with this submission, and check the Restricted Information box on this form.

NOTE: If the court issues a show cause order, you must provide the other party with the show cause order, a copy of this petition, and other documents filed with the court. This is called service of process, and there are strict rules about how copies must be served. For information on service of process, see General Instructions for Family and Guardianship Forms (CC-DRIN).

Do NOT use this form for a violation of a protective order. Instead, use Petition for Contempt (Violation of Protective Order) (CC-DC-DV-007).

I, _____, state that:

1. On _____ the Circuit Court for _____ issued an order in case number, _____, granting me _____.
2. A copy of the order is attached.
3. _____ has failed to obey the order by doing or failing to do the following:

and is, therefore, in contempt of the order.
4. I do do not want the court to order jail time to enforce its order.

FOR THESE REASONS, I request the court issue a Show Cause Order, find

_____ in contempt, and order any other appropriate relief including:

Date Signature

Right to Counsel

Constructive Civil Contempt

If incarceration to compel compliance with the support order is sought, the *petition must so state*, and the defendant is entitled to counsel and *must be notified* of that right.

Waiver of Counsel:

Court must do an examination of the Defendant on the record to ensure that his/her waiver of counsel is *knowingly and voluntary*

If Defendant appears w/o counsel, but wants an attorney:

Court must provide the Respondent opportunity to explain appearance without counsel. If the court finds there is a *meritorious reason* for the appearance w/o counsel, then the Court must continue the action for a later date. Advise again if Respondent fails to appear w/o attorney at next hearing, case shall proceed

Best Practice: Right to Counsel

- ❖ The Court needs to determine that there is no meritorious reason for the Respondent's failure to obtain counsel at **ANY** hearing at which incarceration is sought. Ensure record is clear at each hearing
- ❖ It is not enough that the Respondent was once advised at a prior hearing

Petitioner's Burden

If the Petitioner proves by ***clear and convincing evidence*** that the Respondent has **NOT** paid the amount owed, accounting from the effective date of the support order through the date of the contempt hearing, the Court may make a finding of contempt.

Rivera v Zysk, 136 Md. App. 607 (2001).

To meet their burden, CSA (and/or Petitioner) shall prove the following:

1. Court holding show cause hearing has continuing personal and subject matter jurisdiction;
2. The existence of a valid support order ; and
3. Failure to comply with support order

Once Petitioner has
met its burden, the
BURDEN SHIFTS



to the Respondent

Respondent's Burden

MD Rule 15-207(e)(3):

If the Petitioner meets its burden, the Court may find the Respondent in contempt **UNLESS** the *Respondent proves* by a preponderance of evidence:

(1) S/he never had the ability to pay more than the amount that was actually paid;

AND

(2) S/he made reasonable efforts to become or remain employed or otherwise lawfully to obtain the funds necessary to make payment

OR

That enforcement of the obligation with respect to the unpaid amounts through contempt is barred by the three-year statute of limitations (FL § 10-102)

Examples of Inability to pay (Md Rule 15-207(3)(A)(i)):

- Incarcerated during contemptible time period
- Unintentional inability to obey order; i.e., loss of employment due to no fault of own
- Documented physical/mental disability preventing Respondent's ability to work
- Substance abuse problems
- Active Recipient of SSI/SSDI



Physical/Mental Disability Preventing Ability to Work

- Medical records
- Physician testimony
- Letter from physician
- Medical Form 500 uses/concerns



Remember, it is the Respondent's burden to prove; not the Petitioner's to disprove!

Family Investment Administration: TDAP Medical Report Form 500-C

_____ Department of Social Services

The Family Investment Administration is committed to providing access and reasonable accommodation in its services, programs, activities, education and employment for individuals with disabilities. If you need assistance or need to request a reasonable accommodation, please contact your case manager or call 1-800-332-6347.

Local District Office: _____ Date: _____

Case Manager: _____ Phone Number: _____

Customer's Name: _____ Customer ID#: _____

The information provided on this form is used to determine eligibility for Maryland's Temporary Disability Assistance Program (TDAP).

A. Patient Information:

Name of Patient: _____ Date of Birth: _____

Address: _____

Health Provider

B. Dates of Examinations: First Visit: _____ Last Visit: _____

C. Information About Impairment(s):

Three-year Statute of Limitations

MD Rule 15-207(e)(3)(A)(iii); FL § 10–102

FL § 10-102

A contempt proceeding for failure to make a payment of child or spousal support under a court order *shall be brought within 3 years* of the date that the payment of support became due*

“Contemptable Arrears” Period: Three years from the date the Contempt Petition was filed with the Court (usually 36 months, but some exceptions)

Formula:

$$\begin{aligned} \text{SOA} \times 36 \text{ months} &= \text{Total CS owed in last 3 years} \\ &\quad - \text{Payments made during last 3 years} \\ &= \text{Contemptable Arrears} \end{aligned}$$

If there are no contemptible arrears, there is no legal authority to pursue contempt.

*Jurisdictions vary on approach; Depends on language in court order

Other Possible Non-Statutory Defenses

- Non-TCA cases only: Proof of direct payment of support to Custodial Party
 - Still an issue if not being paid via CSA, depending on Order language
- Child in the Respondent's care during contempt filing time period
 - If child is currently in Respondent's care, may not be in child's best interest to hold Respondent/custodian in contempt
- Interstate Cases: Initiating State fails to notify MD of payments received by other state

****Non-exhaustive list****

Takeaways from *Breona C. v. Rodney D.*, 253 Md. App. 67 (2021)

- **Applicability**

- At issue: constructive civil contempt of *Custody Order* (under MD Rule 15-207(d))
- Contempt for failure to pay child support governed by MD Rule 15-207(e)
 - *Breona C.* provides general contempt case principles
 - “We are not confronted here with a situation in which a party is engaged in a continuing or repetitive pattern of conduct in violation of a court order that, due to its continuing or repetitive nature, could reasonably be found to be ongoing at the time of a contempt hearing even if the putative contemnor is not technically out of compliance with the order at the moment of the hearing. We do not foreclose the possibility that an order of constructive civil contempt could be issued in such a circumstance.” FN6

- **Holding:** A valid constructive civil contempt order must contain a distinct:

Sanction

&

Purge Provision

Both of which must be different from legal requirement the Court seeks to enforce

Finding of Contempt and Sanctions

Requires a written order that specifies:

1. The amount of the arrearage for which enforcement by contempt is not barred by limitations;
2. Any sanction imposed for the contempt; and
3. How the contempt may be purged
 - If the contemnor does not have the present ability to purge the contempt, the order may include directions that the contemnor make specified payments on the arrearage at future times and perform specified acts to enable the contemnor to comply with the direction to make payments

MD Rule 15–207(e)(4)

Example: If no present ability to purge the contempt, a court may order an unemployed, able-bodied contemnor look for work and periodically provide evidence of the efforts made (Committee Note); Enter job training program

Contempt versus Incarceration

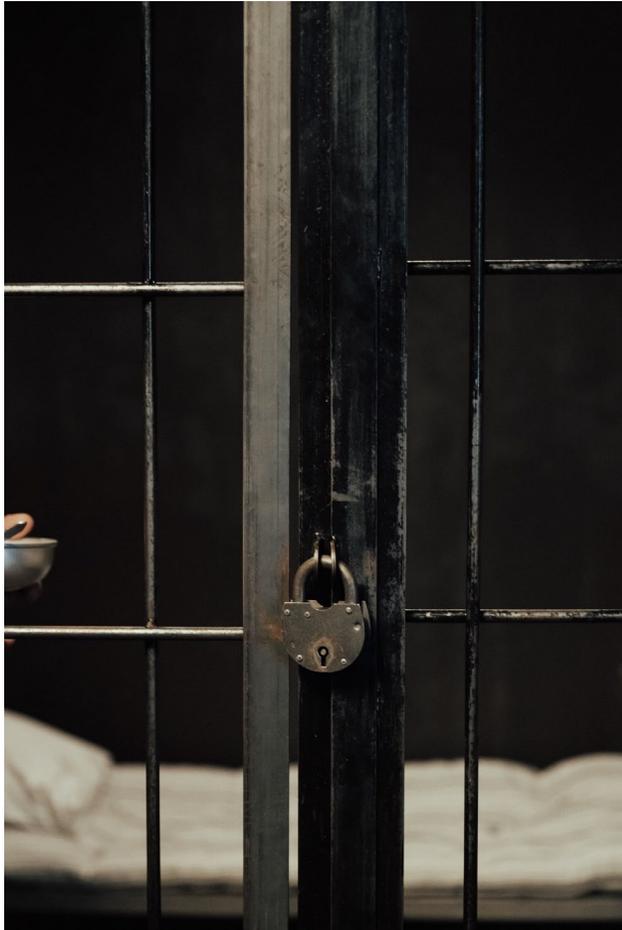
Finding of Contempt:
Respondent *had* the
ability to pay in the
past

Incarceration as Sanction:
Respondent *has* the present
ability to pay specific purge
amount



Incarceration as Sanction

Question: Does Respondent have present ability to pay amount specified as purge?



- Respondent must be given opportunity to show that s/he lacks PRESENT ability to pay the purge amount (otherwise cannot incarcerate)
 - Respondent has burden to prove no present ability to pay
- Finding of ability to pay must be contemporaneous with commencement of incarceration AND must exist throughout incarceration
 - Practice Point: May need to bring case back to Court if Respondent remains incarcerated
- Respondent cannot be incarcerated based on non-support contempt unless court establishes a purge provision, with which Respondent has the current ability to comply and, by complying, avoid incarceration
 - CANNOT BE FOR SPECIFIC SENTENCE (i.e. 90 days)

Best Practices for Contempt Findings & Sanctions

1. Include total arrearages and contemptible arrears on the Contempt Order
2. Postponing Disposition
3. Pay as you Go

PETITIONER * IN THE
Plaintiff * CIRCUIT COURT
VS. * FOR
* BALTIMORE CITY
RESPONDENT * CASE NO.: _____
Defendant * CSES NO: _____
.....

ORDER POSTPONING DISPOSITION

This matter having come before the court for a civil contempt hearing, it is on this 3rd day of MARCH 2023, by the Circuit Court for Baltimore City, Part 43:

FOUND that by clear and convincing evidence, the Defendant ("Contemnor") was found in civil contempt on MARCH 3, 2023, and it is further

▲ **FOUND** that effective MARCH 3, 2023, Contemnor's contemptible child support arrears not barred by the Statute of Limitation for the minor child(ren) are established in the amount of \$ _____; and it is further

▲ **FOUND** that effective MARCH 3, 2023, Contemnor's total child support arrears for the minor child(ren) are established in the amount of \$ _____; and it is further

ORDERED that disposition shall be postponed until JUNE 3, 2023 at 9:00 a.m. in Courtroom F-1, and that prior to the next hearing, Contemnor may avoid impose of a sanction of incarceration and/or purge himself/herself of the contempt finding if he/she complies fully with the following provisions:

1. Prior to the date of the next hearing, Contemnor shall pay the following lump sums toward arrearage directly to the Child Support Administration:
 - A. \$ _____ on or before APRIL 3, 2023; and
 - B. \$ _____ on or before MAY 3, 2023; and
 - C. \$ _____ on or before JUNE 3, 2023.
2. At the time of the next hearing, Contemnor shall produce written documentation of income from all sources; and
3. The Defendant remain employed with _____ and set up an earnings withholding; and it is further
4. If Contemnor loses his or her employment between now and the date of the next hearing or if Contemnor is unable to pay all amounts due under this order each month through funds earned through current employment, Contemnor shall apply for 5 jobs each week in an effort to find full-time employment and bring to court written proof of the 5 weekly job applications (not just logs or printouts – must be verifiable); and

ORDERED that the parties shall appear for a disposition hearing JUNE 3, 2023 at 9:00 a.m. in Courtroom F-1.

All payments shall be made to the Baltimore City Office of Child Support Services, to be applied to CSES account number _____

ALL SUBJECT TO THE FURTHER JURISDICTION OF THE COURT.

Judge

Best Practices: Contempt Findings & Sanctions

Include total arrearages and contemptible arrears on the Contempt Order

FOUND that effective JULY 13, 2021, Contemnor's contemptible child support arrears not barred by the Statue of Limitation for the minor child(ren) are established in the amount of **\$6,046.75**; and it is further

FOUND that effective JULY 13, 2021, Contemnor's total child support arrears for the minor child(ren) are established in the amount of **\$30,313.99**; and it is further

Best Practices: Contempt Findings & Sanctions

Postpone Disposition

ORDER POSTPONING DISPOSITION

...

ORDERED that disposition shall be postponed until **NOVEMBER 9, 2021** at **9:00 a.m.** in Courtroom F-1, and that prior to the next hearing, Contemnor may avoid impose of a sanction of incarceration and/or purge himself/herself of the contempt finding if he/she complies fully with the following provisions:

1. Prior to the date of the next hearing, Contemnor shall pay the following lump sums toward arrearage directly to the Child Support Administration:
 - A. **\$291.25** on or before **JULY 31, 2021**; and
 - B. **\$291.25** on or before **AUGUST 31, 2021**; and
 - C. **\$291.25** on or before **SEPTEMBER 30, 2021**; and
 - D. **\$291.25** on or before **NOVEMBER 9, 2021**.
2. At the time of the next hearing, Contemnor shall produce written documentation of income from all sources; and

Pay As You Go
Program

Constructive Criminal Contempt

- “[A] deliberate effort or a willful act of commission or omission by the alleged contemnor committed with the knowledge that it would frustrate the order of the court.” *Dorsey v. State*, 356 Md. 324, 343 (1999).
 - Willful failure to comply with a court order.
- The primary purpose of the action is to punish for the past non-compliance, not to coerce compliance with the order.
- The case must be proven by proof beyond a reasonable doubt; may be proven by circumstantial evidence and by inferences drawn therefrom.



Criminal Contempt: Procedure & Sentencing

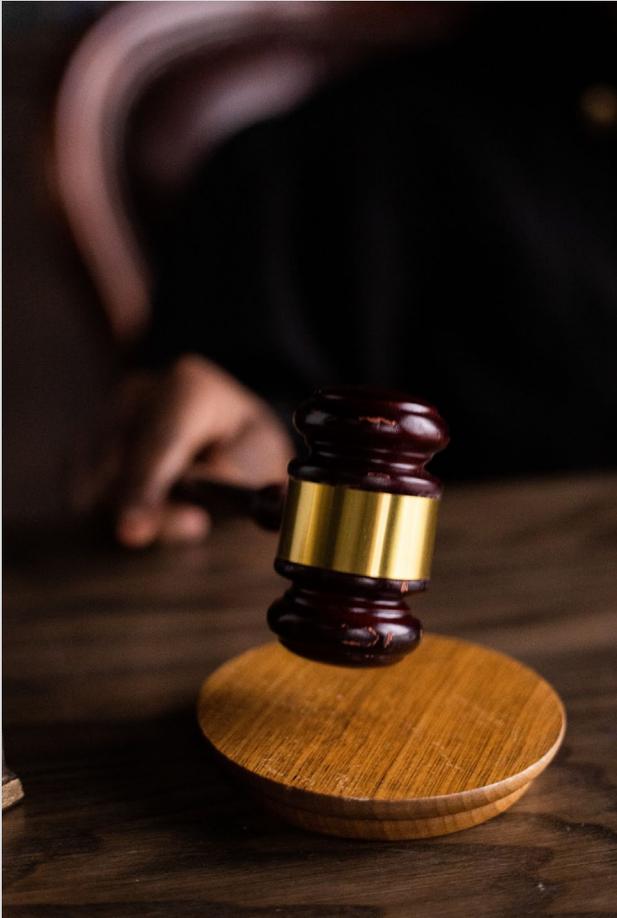


Image Source: Ekaterina Bolovtsova
(Pexels.com)

- The State's Attorney or Court may initiate proceeding for constructive criminal contempt. MD Rule 15-205(b)
- Action must be filed as a separate criminal action
- MD Rule 4-215 applies to waiver of right to counsel
 - Notice and inquiry as to right to counsel
 - Case is scheduled for an Initial Appearance
- MD Rule 4-246 applies to waiver of right to jury trial
 - Defendant waive jury trial and elect bench trial
- All other criminal procedure rights apply (including rights to confrontation of witnesses, against self-incrimination, discovery of *Brady* materials, etc.)

Sentencing: As a common-law crime, maximum punishment is anything not cruel or unusual punishment (U.S. Constitution 8th Amendment)

Enforcement: “And all else...”

- **Worker’s Compensation benefits**

- Worker’s Compensation benefits are subject to garnishment to for child support. See Md. Code Ann., Labor & Employment § 9-732; Family Law Art., Title 10 (establishing the Child Support Administration, and authorizing various tools to enforce and collect on child support liens).

- **Personal Injury awards**

- 25% of the “net recovery” on a claim for personal injury is subject to execution on a judgment for a child support arrearage. CJP § 11-504(i)(2).

Image Source: iStock



Lien Judgments filed per FL § 10-141; Writ of Garnishment filed per MD Rule 2-645



Questions?



Bonus Content

Administrative Enforcement

- Triggers
- Contest Grounds
- Citations

Earnings Withholding Notices (EWN) Trigger

CSA may serve an EWN on an NCP's employer, provided a court has issued a support order, if:

- CSA is providing IV-D child support services; or
- The NCP requests an EWN

Source: Md. Code Ann., Fam. Law (FL) §10-124(a)



EWN Contest Grounds

1. Existence of arrearage
2. Amount of withholding or amount of arrearage
3. Mistaken identity
4. Amount of withholding exceeds the maximum under the Federal Consumer Credit Protection Act (see next slide)

COMAR allows an NCP to request a reduction of the amount of withheld from CSA, but there is no right to appeal the agency's decision.

Source: FL §10-124(d)



EWN

Federal Consumer Credit Protection Act

Maximum amount that can be garnished from an NCP's paycheck:

	NCP has another family to support	NCP does <u>not</u> have another family to support
NCP does <u>not</u> owe arrears	50%	60%
NCP owes arrears	55%	65%

Source: 15 U.S.C. §1673(b)



EWN References

- FL §§ 10-124, 12-102.3
- COMAR 07.07.19.01 through 07.07.19.12





Driver's License Suspensions (DLS) Triggers

- Eligible if:
 - 60 days or more out of compliance if NCP has a noncommercial driver's license; or
 - 120 days or more out of compliance if NCP has a commercial driver's license

Source: FL §10-119(b)



DLS Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is wrong
3. DLS would be an impediment to current or potential employment because employment requires a driver's license
4. DLS would be an undue hardship because of NCP's:
 - a. Documented disability resulting in inability to work; or
 - b. Inability to comply with the court order

Source: COMAR 07.07.15.05;
FL §10-119(c)(i)



DLS References

- FL §10-119
- COMAR 07.07.15.01 through 07.07.15.08

Professional License Suspensions (PLS) Trigger

CSA may request PLS if NCP is 120 days or more out of compliance

NOTE: Applies to business, occupational, and professional licenses as well as recreational hunting and fishing licenses



Source: FL §10-119.3(e)(1)

PLS Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is wrong
3. Mistaken identity
4. PLS would be an impediment to current or potential employment because license is required for primary source of income, and NCP has made good faith payments
5. PLS would create an undue hardship because of NCP's:
 - a. Documented disability resulting in inability to work; or
 - b. Inability to comply with the court order



Source: COMAR 07.07.16.10;
FL §10-119.3(f)(2)

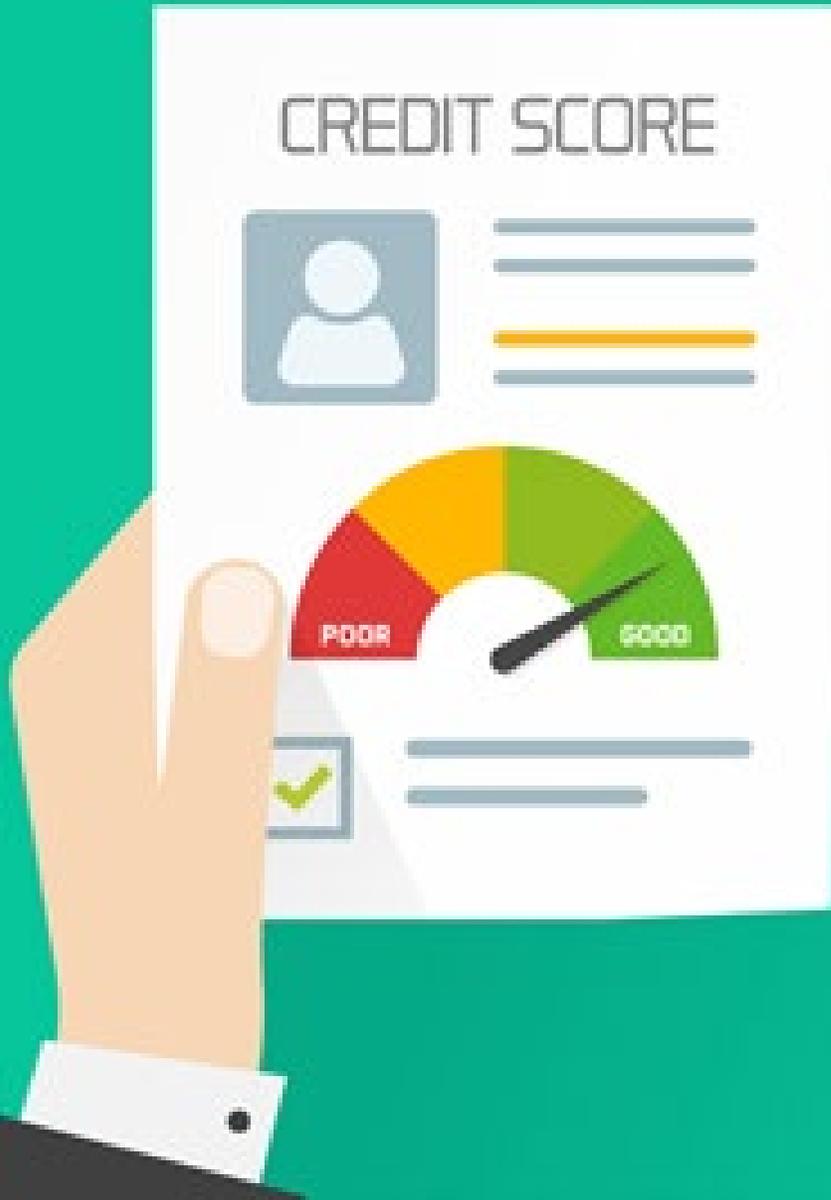
PLS References

- FL §10-119.3
- COMAR 07.07.16.01 through 07.07.16.16



Credit Bureau Report Trigger

An NCP who is 60 days or more out of compliance shall be referred to a consumer reporting agency (credit bureau)



Source: FL §10-108.1(b)(1)

Credit Bureau Report

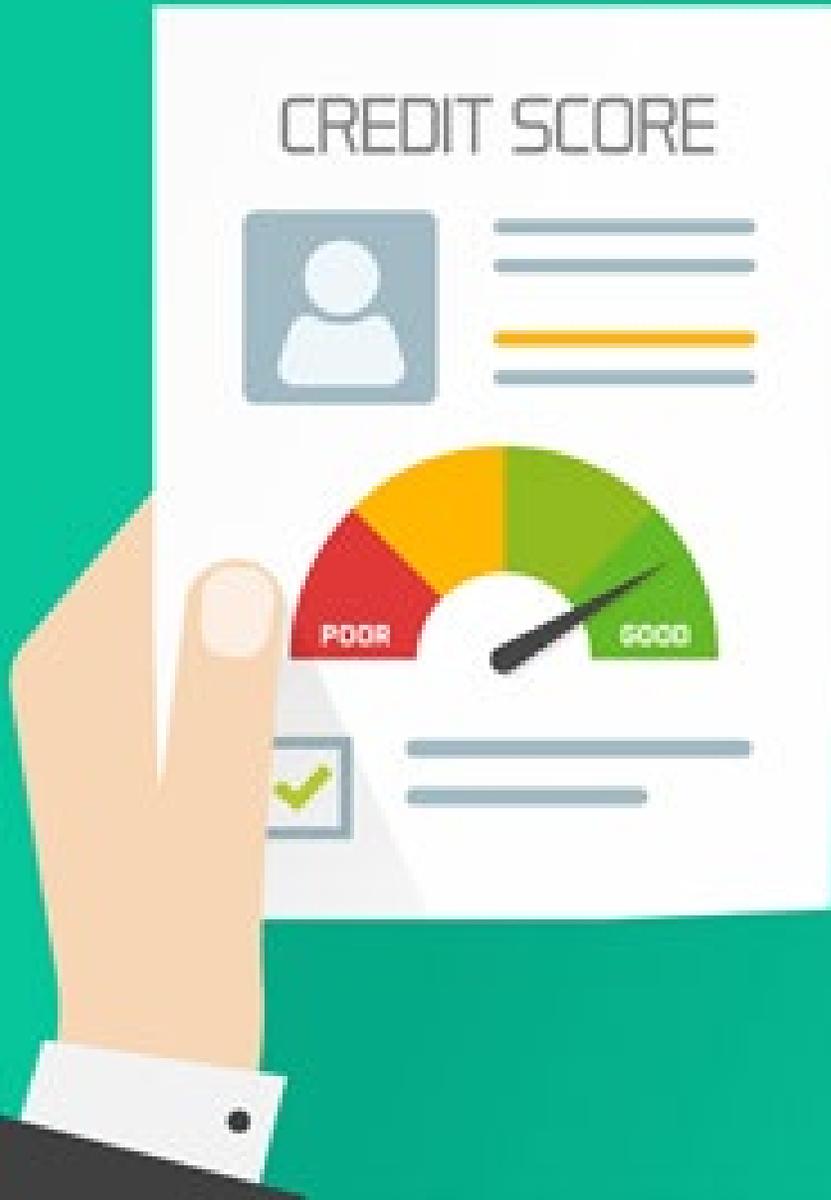
Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is wrong

Source: COMAR 07.07.12.05

References

- FL §10-108.1
- COMAR 07.07.12.01 through 07.07.12.05



Garnishment of Financial Accounts Trigger

- Eligible if:
 - \$500 or more in arrears;
and
 - No payments for more
than 60 days

Source: FL §10-108.3(b)



Garnishment of Financial Accounts Contest Grounds

1. Mistaken identity
2. Mistake in account ownership
3. Mistake in account contents
4. Mistake as to arrears amount
5. Other “good cause”
 - Defined in COMAR as a mistake of fact
6. Account is exempted under Courts & Judicial Proceedings (CJP) §§ 11-504 or 11-603 → see next slide

Source: COMAR 07.07.21.02;
FL §10-108.3(i)



Garnishment of Financial Accounts Contest Grounds (Part 2)

Funds are not eligible for garnishment under CJP §§ 11-504 or 11-603 if:

- There is a co-owner on the account
- The money in the account is being held in trust
- The funds were received by NCP as child support for a child of whom the NCP has custody
- The funds were received from a personal injury (PI) claim
 - Agency can seize 25% of funds from PI claim. See CJP §11-504(i)(2).



NOTE: CJP §11-504(b)(5) – exempting garnishment of funds up to \$6,000 – does not apply to efforts to collect unpaid child support payments. *Kelly v. MCOCSSE*, 227 Md. App. 106 (2016).

Garnishment of Financial Accounts References

- FL §10-108.3
- COMAR 07.07.21.01
through 07.07.21.06



Passport Denial Trigger

CSA **shall** seek denial or revocation of passport if NCP's arrears exceed \$2,500

If NCP's arrears exceeded \$2,500 at the time of certification, NCP must pay off arrears in full before the block will be removed.



Passport Denial Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is incorrect (and did not exceed \$2,500 at the time of certification)
3. Passport is required for employment (and neither NCP or employer can pay arrears in full)



Passport Appeals

Contest based on Hardship

CSA may release a passport block if passport denial “would result in undue hardship” to the NCP

- If CSA denies the NCP’s hardship claim, the NCP does not have the right to appeal that decision to OAH.



Passport Appeals References

- 42 U.S.C. §§ 652(k) and 654(31)
- COMAR 07.07.17.01 through 07.07.17.06



Federal Administrative Offset Triggers

CSA shall certify an NCP for federal administrative offset if:

- State-owed arrears of \$150 or more; or
- Privately-owed arrears of \$500 or more

Applies to federal vendor, benefit, and reimbursement payments



Federal Administrative Offset Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is wrong
3. Mistaken Identity

Source: COMAR 07.07.18.06.C.

References

- 31 U.S.C. §3716
- COMAR 07.07.18.01 through 07.07.18.06





Federal Tax Refund Intercepts Triggers

CSA **shall** certify an NCP for federal tax intercept if:

- State-owed arrears of \$150 or more; or
- Privately-owed arrears of \$500 or more



Federal Tax Refund Intercepts

Contest Grounds

1. No arrears due
2. Amount of arrears is wrong

NOTE: Injured spouse claims must be presented to the IRS, not CSA or OAH

State Tax Refund Intercepts

Trigger

CSA may certify an NCP for State tax intercept if NCP owes arrears of \$150 or more



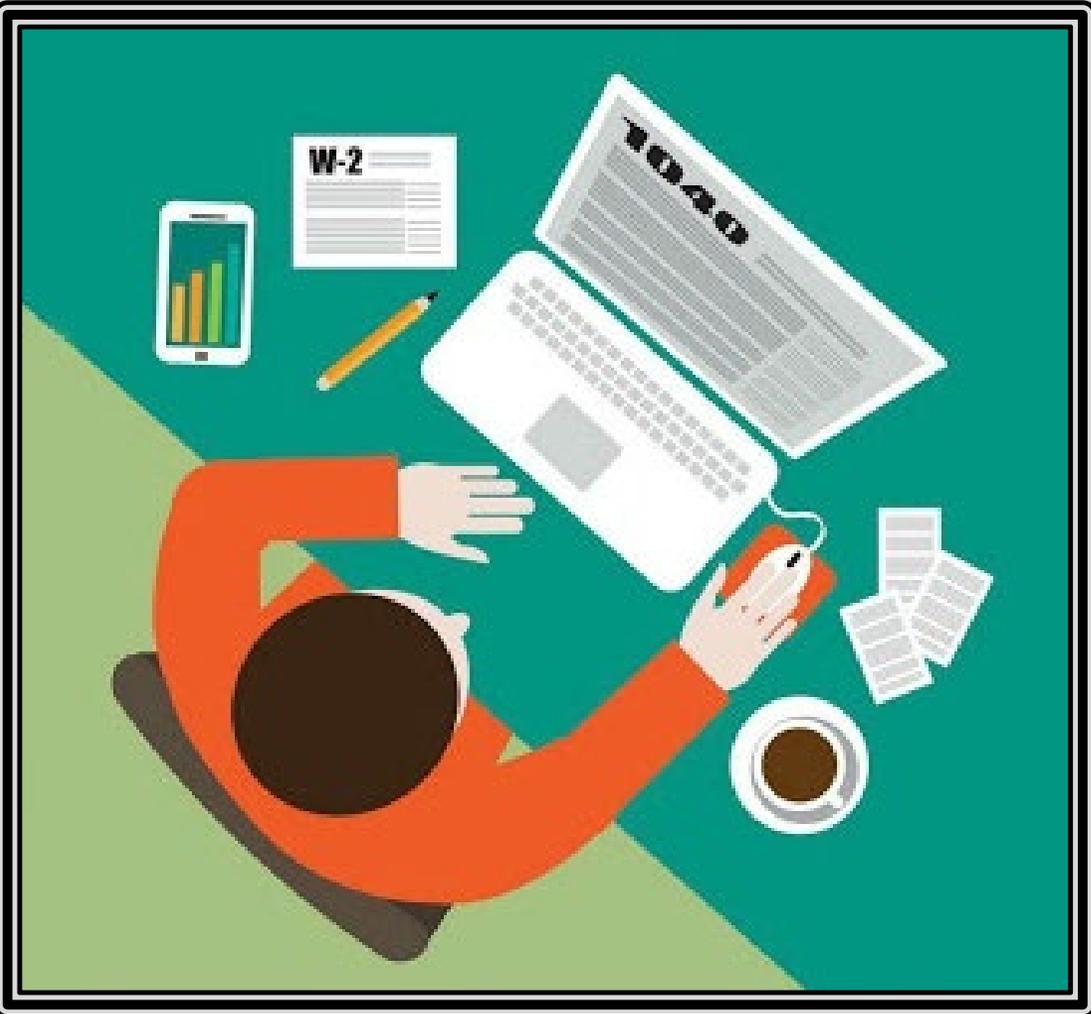
State Tax Refund Intercepts Contest Grounds

1. No arrears due
2. Amount of arrears is wrong



Federal & State Tax Refund Intercepts

References



- Federal Tax Intercept
 - 42 U.S.C. § 664
 - COMAR 07.07.09.01 through 07.07.09.05
- State Tax Intercept
 - FL § 10-113
 - COMAR 07.07.08.01 through 07.07.08.06

Other State Comptroller Offsets Trigger

CSA may certify an NCP to the State Comptroller for other state payment intercepts if arrears exceed \$150

Applies to abandoned property and to payments from the State Comptroller other than tax refunds



COMPTROLLER
of MARYLAND
Serving the People

Other State Comptroller Offsets

Contest Grounds

1. Support obligation does not exist
2. Amount of arrears is wrong

Source: FL §10-113.2(g)

References

- FL § 10-113.2
- COMAR 07.07.08.01 through 07.07.08.06



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Lottery/Casino Offsets

Trigger

CSA may certify an NCP to the State Lottery and Gaming Control Agency if the NCP is in arrears of \$150 or more

Applies to lottery winnings to be paid by check or to certain casino payouts over \$1,200

Lottery/Casino Offsets

Contest Grounds

1. No arrears due
2. Amount of arrears is wrong

Source: FL §10-113.1(g)

References

- FL §10-113.1
- COMAR 07.07.10.01 through 07.07.10.04



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