

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
CHILD SUPPORT ENFORCEMENT DIVISION**

ADMINISTRATIVE ENFORCEMENT

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) is responsible for establishing paternity and establishing, collecting and enforcing child support and medical support obligations. G.L. c. 119A. A child support obligation that is due and unpaid is a judgment by operation of law and a lien in favor of the custodial parent or the Department of Transitional Assistance. DOR is authorized to enforce the collection of current and past-due support by use of administrative remedies, which are described below. Most of these remedies are fully automated and every parent who owes past-due support is subject to any or all of these administrative collection methods until past-due support is paid in full.

Notice

DOR sends an Annual Notice of Child Support Delinquency to parents who owe past-due child support. This notice informs the parent of the total amount due, including interest and penalties, for all of the parent's cases being enforced by DOR. The notice describes all of the enforcement remedies DOR may use to collect the debt, and notifies the parent of the right to request a review of the debt. The notice is issued each year on the anniversary date of the first notice, until the past-due support is paid in full. G.L. c. 119A, § 6.

Income Withholding Order

Massachusetts law requires that all child support orders include an income withholding provision. DOR generates an Income Withholding Order (IWO) to employers and other payors of periodic income in any case where there is an order for income withholding. DOR receives new hire information and quarterly wage information from employers in the Commonwealth and uses this information to issue IWOs to noncustodial parents' employers. G.L. c. 62D; G.L. c. 119A, §§ 6(b) and 12. If the court order suspends income withholding, DOR implements the IWO if support becomes 30 days past-due or either parent requests implementation. G.L. c. 119A, 12(b).

Income Levy

If a parent owes past-due support, but no longer owes current support, DOR issues an income levy to collect the past-due support. DOR issues an IWO to the employer or parent indicating the amount of the income levy. G.L. c. 119A, §§ 6 and 12.

Administrative Increase of Support Obligation

When a parent fails to pay on time or in full and support is past-due, DOR issues an IWO to the employer or to the parent increasing the support obligation by 25%. The administrative increase remains in effect until all past-due support is paid in full. DOR issues such notices each week for parents owing past-due support. G.L. c. 119A, § 12(d).

Liens

A child support debt that is due and unpaid is an automatic judgment and a lien in favor of the custodial parent or the Department of Transitional Assistance. The lien incorporates any unpaid child support that may accrue in the future and encumbers all real and personal property and rights to property of the noncustodial parent. An interest in property acquired by the parent after the lien arises is also subject to the lien. All liens against real estate are filed in the registry of deeds for the county where the parent resides or owns property. If the parent attempts to buy, sell or refinance property with a DOR lien, the child support debt must be paid before DOR will release the lien and allow the property to be sold or refinanced. G.L. c.119A, §§ 6 and 13.

Bank Levy

Each week, DOR exchanges information with financial institutions throughout the country and compares the account information with records of parents who either owe \$1,500 or more in past-due support or have not made any voluntary payments in the prior six weeks. G.L. c. 62D. DOR issues a Notice of Levy to any financial institution reporting accounts belonging to a noncustodial parent. The levy attaches to all existing accounts, including joint accounts, in the financial institution and remains in effect for 60 days or until past-due support is paid in full, whichever occurs first. G.L. c. 119A, § 6(b) (6). The financial institution is required to send DOR all the money in the account up to the amount of the child support debt. A parent who meets certain payment criteria may be eligible for an exemption of the first \$2,500 in a personal checking account.

Federal Administrative Offset, Tax Refund Intercept and Passport Denial

Every week, DOR submits data about parents who owe past-due support to the federal Office of Child Support Enforcement's Federal Administrative Offset (FAO) program. The FAO program includes offset of federal salaries, retirement benefits and vendor payments; intercept of federal income tax refunds; and denial of new or renewal passport applications. Parents who owe \$150 or more in past-due support are eligible for FAO and tax refund intercept. Parents who owe more than \$2,500 in past-due support are subject to passport denial. 42 USC §§ 652(k) and 664; 45 CFR § 303.72; G.L. c. 119A, § 6.

State Tax Refund Intercept

Parents who owe past-due support, including interest and penalty, in an amount greater than \$50 are subject to state income tax refund intercept. DOR intercepts the refund, up to the amount of past-due support owed, and also deducts a \$10 fee from the refund for processing costs. G.L. c. 62D; c. 119A, § 6.

Unemployment Compensation Intercept

DOR exchanges information with the Division of Unemployment Assistance (DUA) about parents in DOR's caseload who have a current support obligation or who owe past-due support. If the parent is receiving unemployment compensation benefits, the benefits are subject to withholding for child support. DOR issues an IWO to DUA to withhold child support from the unemployment compensation benefits and remit it to DOR. G.L. c. 119A, § 6.

Workers' Compensation – Weekly Benefits and Lien

Each week, DOR exchanges information with the Division of Industrial Accidents (DIA) about parents in DOR's caseload who have a current obligation or owe past-due support. If the parent has filed a Workers' Compensation claim with DIA and is receiving weekly Workers' Compensation benefits, the benefits are subject to withholding for child support. DOR issues an IWO to the Workers' Compensation insurer to withhold child support from the weekly benefits and remit it to DOR. DOR also files a Notice of Lien with DIA which attaches to the noncustodial parent's lump sum settlement. The noncustodial parent will not be able to settle the Workers' Compensation claim without satisfying DOR's lien. G.L. c. 152, § 46A; c. 119A, § 6.

License Suspension and Motor Vehicle Registration Revocation

DOR regularly issues notices to parents who owe past-due support and who are not making regular payments that the failure to pay child support may result in suspension of the parent's professional, recreational or driver's license or revocation of the parent's motor vehicle registration. G.L. c. 119A, § 16(b).

Credit Reporting

Every month, DOR submits information to national credit reporting bureaus regarding parents in DOR's caseload who owe past-due support and interest of \$1,500 or more. G.L. c. 93, § 52A; c. 119A, § 6. The credit report lists the full amount of past-due child support as well as the parent's payment status. The debt is updated each month.

Insurance Claim Intercept

Prior to making any non-recurring payment of \$500 or more to a claimant, insurers must check with DOR to determine if the claimant owes past-due child support. G.L. c. 175, § 24D; c. 119A, § 6; 830 CMR 175.24D.1.1. If past-due support is owed, the settlement is subject to DOR's lien. The insurer or the claimant's attorney must remit the settlement funds, up to the amount of the child support lien, to DOR, after deducting amounts owed to providers who rendered services or benefits in connection with the insurance claim (such as attorneys or medical providers).

Public Pension Intercept

Public pension boards in Massachusetts must check with DOR before making a lump sum pension distribution to an individual leaving city, town or state employment. If the individual owes past-due child support, the pension distribution is subject to DOR's lien. The parent has 60 days to pay the past-due balance in full using other funds. Otherwise, the pension board must remit the pension funds, up to the amount of the child support lien, to DOR. G.L. c. 32 §§ 11 and 20; c. 119A, § 6A.

Lottery Intercept

The Massachusetts Lottery Commission must check with DOR prior to making any lottery payment greater than \$600 (local vendors are not required to check) to determine if the winner owes past-due child support. G.L. c. 119A, § 6.

Abandoned Property

Each week, DOR exchanges information about parents who owe past-due support with the State Treasurer's Abandoned Property Division (APD). If the exchange reveals that a parent has abandoned property held by the APD, the property is subject to offset for past-due support.

