Office of Medicaid **BOARD OF HEARINGS**

Appellant Name and Address:



Appeal Decision: DENIED Appeal Number: 2201737

Decision Date: 6/7/2022 **Hearing Date:** 04/08/2022

Hearing Officer: **Christopher Taffe**

Appearances for Appellant:

Appellant, with (Appeal Representative) (both appearing by phone) Appearance for MassHealth:

Jennifer Moreno, of the Springfield MEC

(appearing by phone)



The Commonwealth of Massachusetts Executive Office of Health and Human Services Office of Medicaid Board of Hearings 100 Hancock Street, Quincy, Massachusetts 02171

APPEAL DECISION

Appeal Decision: DENIED Issue: Patient Paid

Amount – Nonapplicability of divorce settlement

Decision Date: 6/7/2022 **Hearing Date:** 04/08/2022

MassHealth's Rep.: J. Moreno Appellant's

Rep.:1

Hearing Location: Springfield MassHealth Aid Pending: No

Enrollment Center (held remotely)

Authority

This hearing was conducted pursuant to Massachusetts General Laws Chapter 118E, Chapter 30A, and the rules and regulations promulgated thereunder.

Jurisdiction

Through a notice dated February 3, 2022, MassHealth approved Appellant for MassHealth Standard Long-Term Care (LTC) benefits with a Patient Paid Amount (PPA) of \$6,096.20/month and a benefit start date of September 27, 2022. See Exhibit 1; 130 CMR 520.024. Through a second notice dated February 23, 2022, MassHealth informed Appellant that the PPA would change from \$6,096.20/month to \$7,280.20 effective March 1, 2022. See id. Appellant filed a timely appeal of these notices with the Board of Hearings on March 8, 2022. See 130 CMR 610.015(B) and Exhibit 1. Challenging a MassHealth determination of the scope of assistance is a valid ground for appeal to the Board of Hearings. See 130 CMR 610.032.

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¹ An employee of the Academy Manor skilled nursing facility where Appellant currently resides, Ms. Sue Fontaine (the Business Officer Manager), also appeared by phone at the hearing as an observer invited by Appellant and/or the Appeal Representative.

Action Taken by MassHealth

MassHealth approved Appellant for LTC benefits with a start date of September 27, 2022 and a monthly PPA of \$6,096.20.

Issue

Under the regulations, is Appellant entitled to any lower form of PPA due to his divorce agreement and any other related or similar financial obligations?

Summary of Evidence

At the time of hearing, Appellant is a male who was admitted to a skilled nursing facility during the month of and who asked for a September 27, 2021 start date of LTC benefits to assist with the cost of his nursing facility stay. MassHealth approved the benefits of the requested September 27, 2021 start date and there is no dispute with that issue.

MassHealth calculated the initial PPA of \$6,096.20/month by first taking the gross of Appellant's monthly income, consisting of \$1,858 in gross Social Security benefits and \$5,385 in a gross Veteran's Pension benefit and finding total countable income in the sum of \$7,243. MassHealth then calculated the initial monthly PPA by allowing for \$72.80 in a monthly Personal Needs Allowance (PNA) and \$1,074 for a Home Maintenance Allowance starting with the coverage in September 2022.

A Home Maintenance Allowance is only allowed for a maximum of six months, at which point an applicant or member must be considered a long-term admission, and thus, the second notice indicated that the Appellant's PPA would increase from \$6,096.20 to \$7,280.20 as of March 2022. This new result, with a net increase of \$1,184, was calculated by (1) removing the \$1,074 Home Maintenance Allowance that could no longer apply after six months,² and also (2) updating Appellant's Social Security benefit to the new amount of \$1,968, which was a \$110 increase in calendar year 2022.³ The calculations are found in the notices in Exhibit 1.

Appellant is appealing to see if there were any additional considerations could be given for his divorce agreement, which affects the amount of real income he has left to meet his PPA obligation. Basically, Appellant claims that per the federal Military Spouse Protection Act and related to his divorce, 37% of his Veterans Pension (approximately \$2,109.74 in calendar year 2022) goes to his ex-wife as marital property. Appellant was married in 1987 and divorced in 2009 while residents of the Commonwealth of Virginia. Appellant's military service overlapped with his marriage, as the Final Decree of Divorce indicate Appellant's military service ran from August 4, 1981 to November

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² The six-month period would run from September 2021 through February 2022.

³ By law, the new calendar year amount resulting from a SSA COLA increase goes into effect in March of the given calendar year. <u>See</u> 130 CMR 520.015(F) (referencing the delayed effect, related to and referencing when the Federal Poverty Level is traditionally increased and published by federal and state governments in March).

1, 2004. Appellant also claims that he has a Court Order to maintain a life insurance policy with USAA Life Insurance Company which requires him to automatically pay \$98.43/month to maintain such policy on behalf of his ex-spouse. This \$98.43/month obligation came out of a suit between the ex-spouses filed or resolved in or around 2019; documentation from the Agreed Order suggests that Appellant owed \$82,000 in principal arrearage on the prior support obligations agreed to by the former couple. See Exhibit 3.

As part of his submission (Exhibit 3), Appellant included account statement stubs from DFAS (the federal Defense Finance and Accounting Services) from late 2021 and early 2022, all of which verified that a portion of his gross income approximating 37% (\$1,992.45 in Calendar Year 2021 and \$2,109.74 in Calendar Year 2022) was deducted for "Former Spouse Ded", consistent with the Appellant's testimony about the effect of the Military Spouse Protection Act. This amount deducted (\$2,109.74 on the 2022 stub) was also not part of Appellant's taxable amount, and was thus presumably treated as taxable income for his former spouse. There is also a \$500 "debt" deduction, but it is unclear what this debt is for. This \$500 is not deducted from Appellant's taxable income as reported on the DFAS statements.

Appellant is seeking to have these required payments for his ex-spouse not be considered part of his countable income and the PPA adjusted. For some of these support obligations, the money is taken directly from his pension check and Appellant does not even have access to the money to pay the PPA obligation so it's not like he has freedom of choice as to how to allocate the funds, and thus he couldn't pay the nursing facility even if he wanted to prioritize its position as creditor. Appellant thus asked for certain deductions owed to his wife be excluded from the income figure of the PPA, and that the PPA be adjusted downward to a more feasible amount he could pay.

Findings of Fact

Based on a preponderance of the evidence, I find the following:

- 1. Appellant is a male who was admitted to a skilled nursing facility during the month of and who asked for a September 27, 2021 start date of LTC benefits. (Testimony)
- 2. As of the April 8, 2022 hearing date, Appellant has been a continuous resident, or (medically) instutionalized, in a skilled nursing facility since his admission.
- Appellant is currently divorced and unmarried. He was divorced in 2009 after 21+ years of marriage. (Testimony and Exhibit 3)
- 4. Appellant was in the federal military from 1981 to 2004, and he currently receives military retirement benefits as well as Social Security benefits. (Testimony and Exhibit 3)
- 5. MassHealth initially approved Appellant for LTC benefits with a September 27, 2021 start date and a PPA of \$6,096.20/month. (Testimony and Exhibit 1)

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- a. As of September 2021, Appellant had a monthly Social Security benefit of \$1,858 and a monthly Military Pension of \$5,385. (Testimony and Exhibit 1)
- b. In determining the initial PPA, MassHealth allowed Appellant a \$72.80 monthly PNA and a \$1,074 Home Maintenance Allowance. (Testimony and Exhibit 1)
- 6. After the six months of benefits from September 2021 through February 2022, MassHealth no longer allowed the Home Maintenance Allowance. (Testimony and Exhibit 1)
- 7. A new PPA was determined in March 2022, which factored in the cessation of the Home Maintenance Allowance as well as the increase in Appellant's 2022 gross Social Security amount from \$1,858 to \$1,968/month. (Testimony and Exhibit 1)
- 8. Appellant was divorced in 2009. As a result of his divorce and subsequent court actions, Appellant has financial obligations that must be paid to his former spouse. (Testimony and Exhibit 3)
 - a. Some of these payments appear to be mandated or the result of the federal Military Spouse Protection Act. (Testimony and Exhibit 3)

Analysis and Conclusions of Law

Appellant has been in a nursing facility for over six months, and has been approved for MassHealth Standard Long-Term Care benefits. When a Massachusetts resident is approved for such LTC benefits through the MassHealth program, that individual must as a condition of receiving such Medicaid benefit "contribute to the cost of care as defined in 130 CMR 520.026". See 130 CMR 519.006(A)(3).

130 CMR 520.026, as well as 130 CMR 520.009(A)(3) and 130 CMR 520.014(B), refer to this financial obligation as the Patient Paid Amount (PPA), and discuss how that figure is calculated. Specifically, the PPA, is defined in 130 CMR 515.001 as "[t]he amount that a member in a long-term care facility must contribute to the cost of care under the laws of the Commonwealth of Massachusetts." (Bolded emphasis added.)

Appellant is requesting a reduction or recalculation of his PPA due to various financial obligations incurred by Appellant and which relate to support for his former spouse. For MassHealth eligibility purposes, I find Appellant to be currently single and no longer be married. He has been divorced since 2009. See Exhibit 4.

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520.009: Countable-income Amount

(A) Overview.

- (1) An individual's and the spouse's gross earned and unearned income, less certain business expenses and standard income deductions, is referred to as the countable-income amount. In determining gross monthly income, the MassHealth agency multiplies the average weekly income by 4.333, unless the income is monthly.
- (2) For community residents ...
- (3) For institutionalized individuals, specific deductions described in 130 CMR 520.026 are applied against the individual's countable-income amount to determine the patient-paid amount.
- (4) The types of income that are considered in the determination of eligibility are described in 130 CMR 520.009, 520.018, 520.019, and 130 CMR 520.021 through 520.024. These include income to which the applicant, member, or spouse would be entitled whether or not actually received when failure to receive such income results from the action or inaction of the applicant, member, spouse, or person acting on his or her behalf. In determining whether or not failure to receive such income is reasonably considered to result from such action or inaction, the MassHealth agency will consider the specific circumstances involved.

(Bolded emphasis added.)

In this case, at all times relevant, MassHealth counted and accepted the gross income from Appellant's military pension and his Social Security benefit. There is no factual dispute about the dollar amounts of any current income benefit, and the parties appear to recognize (and do not dispute) the changes in both the Social Security figure and the military pension as the calendar year changed to 2022.

130 CMR 520.009(D) also states the following with regarding to "Unearned Income", which covers pension and retirement type benefits:

520.009: Countable-income Amount

...

(D) <u>Unearned Income</u>. Income that does not directly result from an individual's own labor or services is unearned. Unearned income includes, but is not limited to, **social security benefits**, railroad retirement benefits, pensions, annuities, **federal veterans' benefits**, rental income, interest, and dividend income. Gross rental income is the countable rental-income amount received less business expenses as described at 130 CMR 520.010(C). The applicant or member must verify gross unearned income. However, if he or she is applying solely for MassHealth Senior Buy-in for Qualified Medicare Beneficiaries (QMB) as described in 130 CMR 519.010: MassHealth Senior Buy-in (for Qualified Medicare Beneficiaries (QMB)) or MassHealth Buy-in for Specified Low Income Medicare Beneficiaries (SLMB) or MassHealth Buy-in for Qualifying Individuals (QI) or both as described in 130 CMR 519.011: MassHealth Buy-in, verification is required only upon MassHealth agency request. Verifications include (1) a recent check stub showing gross income; (2) a statement from the income source when matching is not available; (3) for rental income: a written statement from the tenant or a copy of the lease; or (4) other reliable evidence.

(**Bolded** emphasis added.)

There is also a section of the relevant MassHealth Financial Eligibility regulations at 130 CMR

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520.015 which lists certain income that should **<u>not</u>** be included as part of the countable income amount.

520.015: Noncountable Income

The following types of income are not considered in determining the financial eligibility of the applicant or member:

- (A) the income of any individual who is a recipient of EAEDC or SSI;
- (B) the portion of the income that is disregarded
 - (1) for disabled adult children according to 130 CMR 519.004: Disabled Adult Children; and
 - (2) under the Pickle Amendment according to 130 CMR 519.003: Pickle Amendment Cases;
- (C) income-in-kind:
- (D) money received from a loan secured by the equity in the home of an individual who is aged 60 or older (reverse mortgage);
- (E) veterans' aid and attendance benefits, unreimbursed medical expenses, housebound benefits, enhanced benefits (\$90 Veterans' Administration pension to long-term-care-facility residents, including veterans and their childless surviving spouses who live in a state veterans' home), or veterans' benefits that are based on need and are provided by municipalities to resident veterans; (F) the amount of the increase due to a social security cost-of-living adjustment (COLA), if the amount of such increase can be verified, until the subsequent federal-poverty-level adjustment for
- applicants and members who are community residents;
- (G) retroactive RSDI and SSI benefit payments; (H) income received by individuals who have verified their membership as an American Indian or Alaska Native and who are members of an Indian tribe, a tribal organization, or an urban Indian
- organization in accordance with federal law that meets one of the following: ...; or
- (I) any other income considered noncountable under Title XIX.

Based on the MassHealth regulations above, I conclude that the agency must count Appellant's gross income in its entirety when calculating the PPA. There is no exception, especially in 130 CMR 520.015,⁴ which states that former amounts or debts, whether validly owed or not to one's exspouse or any other creditor, should be disregarded from the calculation when Medicaid benefits are sought.

Turning to the list of permissible deductions to a PPA, the relevant portion of 130 CMR 520.026 reads as follows:

520.026: Long-Term-Care General Income Deductions

General income deductions must be taken in the following order: a personal-needs allowance; a **spousal**-maintenance-needs allowance; a family-maintenance-needs allowance for qualified family members; a home-maintenance allowance; and health-care coverage and incurred medical and

⁴ 130 CMR 520.015(I)'s reference to Title XIX of the USC does not appear to apply here. Title XIX is a reference to the portion of the Social Security Act which created Medicaid in the 1960s. I am aware of no federal or state Medicaid regulation which speaks to this situation and which could be used for relief for the Appellant. In addition, the pension benefits for this Appellant do not include "Aid and Attendance" benefits, so 130 CMR

520.015(E) also is of no avail to this Appellant.

remedial-care expenses. These deductions are used in determining the monthly patient-paid amount.

(A) <u>Personal-Needs Allowance</u>.

- (1) The MassHealth agency deducts \$72.80 for a long-term-care resident's personal-needs allowance (PNA).
- (2) If an individual does not have income totaling the standard, the MassHealth agency will pay the individual an amount up to that standard on a monthly basis.
- (3) The PNA for SSI recipients is \$72.80.
- (B) <u>Spousal-Maintenance-Needs-Deduction</u>. If the community spouse's gross income is less than the amount he or she needs to live in the community (minimum-monthly-maintenance-needs allowance, MMMNA) as determined by the MassHealth agency, the MassHealth agency may deduct an amount from the institutionalized spouse's countable-income amount to meet this need. This amount is the spousal-maintenance-needs deduction. 130 CMR 520.026(B) applies to the first month of eligibility in an institution and terminates the first full calendar month in which the spouse is no longer in an institution or no longer has a spouse in the community. This deduction is the amount by which the minimum-monthly-maintenance-needs allowance exceeds the community spouse's gross income.
 - (1) The MassHealth agency determines the MMMNA by adding the following amounts:
 - (a) \$1,822 (the federal standard maintenance allowance); and
 - (b) an excess shelter allowance determined by calculating the difference between the standard shelter expense of \$547 and the shelter expenses for the community spouse's principal residence, including
 - 1. the actual expenses for rent, mortgage (including interest and principal), property taxes and insurance, and any required maintenance charge for a condominium or cooperative; and
 - 2. the applicable standard deduction under the Supplemental Nutrition Assistance Program for utility expenses. If heat is included in the rent or condominium fee, this amount is \$375. If heat is not included in the rent or condominium fee, this amount is \$611.
 - (2) The maximum-monthly-maintenance-needs allowance is \$2,739.00 per month, unless it has been increased as the result of a fair-hearing decision based on exceptional circumstances in accordance with 130 CMR 520.017(D) 5 ...
 - (3) If the institutionalized individual is subject to a court order for the support of the community spouse, the court-ordered amount of support must be used as the spousal maintenance needs deduction when it exceeds the spousal-maintenance-needs deduction calculated according to 130 CMR 520.026(B) or resulting from a fair hearing.

⁵Although not relevant to the ultimate outcome of appeal, the five specific dollar figures within 130 CMR 520.026(B) [\$1,822, \$547, \$375, \$611, and \$2,739] are not current, as they are updated periodically, often one to two times per year to keep up with changes in the cost of living. It remains unclear why the agency publishes these numbers in regulation, instead of just generically referring to the items such as "the federal standard maintenance allowance", etc.

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(C) <u>Deductions for Family-Maintenance Needs</u>.

- (1) The MassHealth agency allows a deduction from the income of a long-term-care resident to provide for the maintenance needs of the following family members_if they live with the community spouse:
 - (a) a minor child a child under age 21 of either member of the couple;
 - (b) a dependent child a child over age 21 who is claimed as a dependent by either spouse for income-tax purposes under the Internal Revenue Code;
 - (c) a dependent parent a parent of either spouse who lives with the community spouse and who is claimed as a dependent by either spouse for income-tax purposes under the Internal Revenue Code; and
 - (d) a dependent sibling a brother or sister of either spouse (including a half-brother or half-sister) who lives with the community spouse and who is claimed as a dependent by either spouse for income-tax purposes under the Internal Revenue Code. ...

(D) <u>Deductions for Maintenance of a Former Home</u>.

- (1) The MassHealth agency allows a deduction for maintenance of a home when a competent medical authority certifies in writing that a single individual, with no eligible dependents in the home, is likely to return home within six months after the month of admission. This income deduction terminates at the end of the sixth month after the month of admission regardless of the prognosis to return home at that time.
- (2) The amount deducted is the 100 percent federal-poverty-level income standard for one Person.

(E) <u>Deductions for Health-Care Coverage and Other Incurred Expenses.</u>

- (1) <u>Health-Insurance Premiums or Membership Costs</u>. The MassHealth agency allows a deduction for current health-insurance premiums or membership costs when payments are made directly to an insurer or a managed-care organization.
- (2) Incurred Expenses.
 - (a) After the applicant is approved for MassHealth, the MassHealth agency will allow deductions for the applicant's necessary medical and remedial-care expenses. These expenses must not be payable by a third party. These expenses must be for medical or remedial-care services recognized under state law but not covered by MassHealth.
 - (b) These expenses must be within reasonable limits as established by the MassHealth agency. The MassHealth agency considers expenses to be within reasonable limits provided they are:
 - (i) not covered by the MassHealth per diem rate paid to the long-term-care facility; and
 - (ii) certified by a treating physician or other medical provider as being medically necessary.
- (3) <u>Guardianship Fees and Related Expenses</u>. The Division allows deductions from a member's income for guardianship fees and related expenses when a guardian is essential to enable an incompetent applicant or member to gain access to or consent to medical treatment, as provided below.

(**Bolded** emphasis added.)

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In this case, Appellant was properly credited with a Personal Needs Allowance. He also properly received a Home Maintenance Allowance, and then Home Maintenance Allowance was discontinued after six months of admission. As discussed at hearing, Appellant did not dispute that or raise any substantive issue as to the end of that deduction when the new PPA figure went into effect in March 2022.

While there is a spousal maintenance allowance in the regulations, the only spouse that can take advantage of that must be a <u>current</u> spouse. Appellant is not currently married so neither he nor his former spouse can take advantage of this deduction. As stated in the regulation at 130 CMR 520.026(B), a current community spouse also not simply get all the money of his or her institutionalized spouse. Instead, there is a mathematical test and calculation. It is very possible and easy to create a mathematical scenario where, even if the Appellant was currently married, then the hypothetical community spouse would get less than 37% of the Appellant's income under this deduction. Thus, it seems appropriate to not factor in any financial obligation to a <u>former</u> spouse that ignores this regulation. Why would the law favor a former or ex-spouse so that they are entitled to receive more money than a current spouse who may have a similar level of financial needs and dependency on the income of the institutionalized spouse?

As further support for this outcome, MassHealth historically uses gross income, whether it be for MassHealth members or applicants who are living in a community setting or those who, like Appellant, are medically institutionalized on a long-term basis, and only a very limited and specific set of deductions are allowed. For example, child support payments are not allowed to affect one's countable income when an income test is applied. See e.g., the regulations within 130 CMR 506.000. Similarly, even if an unsecured creditor has a Court-ordered judgment against an individual applicant or member, there is no deduction allowed for a MassHealth member to pay or prioritize such debts instead of using any limited income for the member's own needs. In such a case, by reducing Appellant's PPA obligation or income, the federal Medicaid programs would risk situations where the government is not only providing substantial state medical assistance, but also subsidizing debts of the members or applicants.⁶

If the agency wanted to take corrective action or to allow certain obligations to be paid, 130 CMR 520.015 could have been expanded to include deductions for such other financial commitments, or to make references to former spouses or those with military benefits or obligations that go beyond Aid and Attendance benefits. It is most noted that while 130 CMR 506.003(D)(8) allows some deduction for alimony, the corresponding "non-countable" income regulation in 130 CMR 520.015 specifically does not mention such obligation. For this Appellant, the MassHealth rules in 130 CMR 520.000 are the controlling regulation and not 130 CMR 506.000. See 130 CMR

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⁶ There is also a logic to this decision. What if a deduction is allowed but the ex-spouse passes away, or remarries, or the payment obligation is modified? Or what happens if the Appellant is allowed this deduction but takes action to stop making payments on this debt for which he has been given a deduction – does the Appellant thus have the possibility of having more money than a MassHealth member who was never married, or who has a current spouse in need of assistance? It is not the responsibility of the Medicaid program to review and enforce whether such debts are being paid. In theory, allowing such a deduction could create a scenario where the applicant or member could be unjustly enriched and avoid his contributary obligation, which is a condition of his receiving a Medicaid benefit.

515.002(A)(2) (stating that 130 CMR 515 through 130 CMR 522 have the requirements for applicants and members who are medically institutionalized) and compare with 130 CMR 501.002 (B) and (C).

Further, it is a bit unclear whether any portion of the federal Military Spouse Protection Act represents federal law that may or should trump the relevant Massachusetts Medicaid regulations about counting income for those MassHealth members with LTC benefits. I cannot find, nor am I aware of, anything in federal Medicaid jurisprudence that justifies a different outcome to this appeal. If Appellant believes there is some valid federal law conflict with the MassHealth regulations that mandates a different outcome, that appeal can be taken to the more appropriate forum of this Commonwealth's Superior Court system. See 130 CMR 610.092; 130 CMR 610.082.

Finally, I will note that it appears that the DFAS website suggests that debts or obligation incurred under the similar or related Uniformed Services Former Spouses Protection Act (USFSPA) may be subject to federal Bankruptcy Court proceedings. If the Appellant has a problem with not having enough income to pay one creditor (the former spouse) and another creditor (the nursing facility that is providing him with shelter and care), then maybe the best cause of action is to have a federal Bankruptcy Court weigh in on the creditor status caused by two different sets of federal laws implemented by two different Commonwealth states. The Appellant could also seek relief in an appropriate probate or family court to see if his spousal obligations could be discharged or modified due to his new financial obligations as a Medicaid beneficiary.

Based on the above analysis, this appeal is DENIED. I find no mathematical mistakes with any of the PPA notices issued by the Agency and I conclude that Appellant is not entitled to any adjustment of those PPA obligations.

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⁷ 130 CMR 610.082(C) reads in relevant part as follows: *610.082: Basis of Fair Hearing Decisions*

⁽C) The decision must be rendered in accordance with the law.

⁽¹⁾ The law includes the state and federal constitutions, statutes, and duly promulgated regulations, as well as decisions of the state and federal courts.

⁽²⁾ Notwithstanding 130 CMR 610.082(C)(1), the hearing officer must not render a decision regarding the legality of federal or state law including, but not limited to, the MassHealth regulations. If the legality of such law or regulations is raised by the appellant, the hearing officer must render a decision based on the applicable law or regulation as interpreted by the MassHealth agency. Such decision must include a statement that the hearing officer cannot rule on the legality of such law or regulation and must be subject to judicial review in accordance with 130 CMR 610.092.

⁽³⁾ The hearing officer must give due consideration to Policy Memoranda and any other MassHealth agency representations and materials containing legal rules, standards, policies, procedures, or interpretations as a source of guidance in applying a law or regulation."

⁽Bolded emphasis added.)

⁸ I am aware that Appellant referred to the law as the "Military Spouse Protection Act", but, in researching this federal law, it led me to this website of DFAS which discusses similar effects in federal legislation, and I believe they are related. See https://www.dfas.mil/Garnishment/childsupportalimony/faqs/ (last viewed on June 3, 2022).

Order for MassHealth

None.

Notification of Your Right to Appeal to Court

If you disagree with this decision, you have the right to appeal to Court in accordance with Chapter 30A of the Massachusetts General Laws. To appeal, you must file a complaint with the Superior Court for the county where you reside, or Suffolk County Superior Court, within 30 days of your receipt of this decision.

Christopher Taffe Hearing Officer Board of Hearings

cc: Appeal Representative



Appeals Coordinator @ Springfield MEC

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