

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

**ENFORCEMENT ACTIONS**

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) provides services in child support cases. Depending on the case, we may ask the court to establish paternity, ask the court to make a child support and medical support order, collect and enforce child support payments, or help with a modification of a child support order.

A missed child support payment is an automatic judgment by operation of law and becomes a lien in favor of the custodial parent or the Department of Transitional Assistance (DTA). This means that DOR does not have to go back to court to get a judgment when payments are missed in order to collect the past-due child support. Most of the actions DOR takes to collect and enforce child support are automated and are described below. We can use any or all of these actions to collect child support payments until any past-due child support is paid in full.

- **Send an Annual Notice.** We send an Annual Notice of Child Support Delinquency to parents who owe past-due child support. The notice tells the parent how much he or she owes, the ways we can collect, how the parent can pay, and how to tell us if the parent thinks there's been a mistake. The notice is sent on the same date every year, until the past-due child support is paid in full. [This is where to find the law: G.L. c. 119A, § 6.]
- **Take child support out of a parent's paycheck.** All Massachusetts child support orders must include a provision for child support to be paid by income withholding – the employer takes the child support out of the parent's paycheck and sends it to DOR. The court order can require that the income withholding start immediately or it can order that it be suspended. If it is suspended, withholding is implemented if child support is 30 days past-due or either parent asks us to start income withholding. We use information that employers send us about new hires and quarterly wages to help find a parent's employer. [This is where to find the law: G.L. c. 62D; G.L. c. 119A, §§ 6(b) and 12.]
- **Take an extra 25% out of a parent's paycheck.** If a parent owes more than 5 weekly payments or 2 monthly payments in past-due child support, we will tell the employer to take an extra 25% out of the parent's paycheck until the past-due child support is paid in full. For example, if we were taking \$100 out of each paycheck for current support, we will start taking \$125. [This is where to find the law: G.L. c. 119A, § 12(d).]
- **Charge interest and penalty.** If a parent owes \$500 or more in past-due child support and does not pay the minimum amount due for the month, we charge 0.5% in interest and 0.5% in penalty on the total amount of past-due child support at the end of the month. If a parent meets certain requirements (such as receiving SSI, TANF, EAEDC or state veterans' benefits) and tells us, we may be able to stop charging interest and penalty. If a parent agrees to make a lump sum payment that meets our requirements, we can also waive some or all of the interest and penalty owed to the Commonwealth. [This is where to find the law: G.L. c.119A, § 6; 830 CMR 119A.6.1.]
- **Put a lien on a parent's house or other property.** If a parent owns or has a right to any property, we can use a lien to collect past-due child support from the property. For example, if the parent sells a house, we can take money from the sale to pay the past-due child support. The lien also includes any child support payments that are missed after the lien is filed. [This is where to find the law: G.L. c.119A, §§ 6 and 13.]
- **Take money a parent has in the bank.** If a parent owes \$1,500 or more in past-due child support or has missed 6 weeks of payments in a row, we can take money from a parent's bank account, by sending a levy to the bank. Each week, we exchange information with banks to find bank accounts belonging to parents who owe past-due child support. If there is a match, we send a notice to tell the bank to take money out of the parent's account and send it to DOR. The notice applies to all of a parent's accounts at the bank, including joint accounts, and stays in place for 60 days or until the past-due child support is paid in full, whichever comes first. If a parent meets certain payment requirements we can exempt the first \$5,000 in one personal checking account. [This is where to find the law: G.L. c. 62D; G.L. c. 119A, § 6(b)(6).]
- **Take a federal tax refund or other type of federal payment.** If a parent owes more than \$150 to the Commonwealth or more than \$500 to the other parent in past-due child support and interest, we can take the parent's federal tax refund or other types of federal payments, such as federal salaries, retirement benefits and vendor payments, to pay the amount owed. [This is where to find the law: 42 USC § 664; 45 CFR § 303.72; G.L. c. 119A, § 6.]

- **Take a state tax refund.** If the parent owes more than \$50 in past-due child support, including interest and penalties, we can take the parent's state tax refund to pay the amount owed. The tax administration takes a \$10 fee for processing costs out of the refund before sending the money to us. [This is where to find the law: G.L. c. 62D; G.L. c. 119A, § 6.]
- **Keep a parent from getting or renewing a passport.** If a parent owes \$2,500 or more in past-due child support and interest, we can tell the Department of State not to let the parent get or renew a passport until the child support is paid. [This is where to find the law: 42 USC §§ 652(k); 45 CFR § 303.72; G.L. c. 119A, § 6.]
- **Take money from a parent's unemployment benefits.** If a parent is receiving unemployment benefits, we will tell the Department of Unemployment Assistance (DUA) to take child support out of the parent's benefits and send it to us. Each week, we send information to DUA about parents who have a current child support order or owe past-due child support. [This is where to find the law: G.L. c. 119A, § 6.]
- **Take money from a parent's workers' compensation benefits.** If a parent is receiving weekly workers' compensation benefits, we will tell the workers' compensation insurer to take money out of the benefits for child support. If the parent has filed a claim with the Department of Industrial Accidents (DIA), we will also file a lien so that we can take money from the parent's lump sum payment if the claim is settled. The parent will not be able to settle the workers' compensation claim without dealing with the lien. Each week, we exchange information with DIA to find out if parents who pay or owe support have workers' compensation cases. [This is where to find the law: G.L. c. 152, § 46A; c. 119A, § 6.]
- **Suspend a parent's driver's license, vehicle registration, or other licenses.** If a parent has not made any payments in 8 weeks and owes \$50 or more in past-due child support and interest, we can suspend the parent's license, revoke a motor vehicle registration, or suspend other licenses, such as business, trade, professional, and recreational licenses. [This is where to find the law: G.L. c. 119A, § 16(b).]
- **Tell consumer credit reporting agencies that a parent owes child support.** If a parent owes \$1,500 or more in past-due child support and interest, we will tell the consumer credit reporting agencies that the parent owes past-due support. The credit report lists the full amount of past-due child support and the parent's payment status. This can hurt a parent's credit score and make it harder to get loans. We update the information with consumer credit reporting agencies each month. [This is where to find the law: G.L. c. 93, § 52A; c. 119A, § 6.]
- **Take an insurance settlement.** We can take money from a parent's insurance settlement if the parent owes \$1,000 or more in past-due child support, including interest and penalties. Before making a lump sum payment of \$500 or more for certain types of claims, insurers are required to check with DOR to see if the parent owes past-due child support. The insurance company or parent's attorney is required to send us the money up to the amount of the past-due child support, after taking out attorney's fees and expenses related to the claim. [This is where to find the law: G.L. c. 175, § 24D; c. 119A, § 6; 830 CMR 175.24D.1.1.]
- **Take money from a parent's public pension.** If a parent leaves city, town or state employment and asks the pension board to return the contributions the parent made to the board while working, we can take money from the returned funds to pay past-due child support if the parent owes \$1,000 or more, including interest and penalties. Before returning the pension fund contributions to the parent, the pension board must check with DOR to find out if the parent owes past-due child support. The parent has 60 days to pay the full amount owed from other money, or the pension board will send us the parent's pension fund contributions up to the amount of the past-due child support. [This is where to find the law: G.L. c. 32 §§ 11 and 20; G.L. c. 119A, § 6A.]
- **Take lottery or casino winnings.** We can take money from a parent's Massachusetts lottery and casino winnings, if the parent owes \$1,000 or more in past-due child support, including interest and penalties. The Massachusetts Lottery Commission is required to check with DOR before making a lottery payment of \$600 or more, and casinos in Massachusetts are required to check with DOR before making a payment of \$1,200 or more to a winner. [This is where to find the law: G.L. c. 23K, §§ 51, 52; G.L. c. 10, § 28A; G.L. c. 119A, § 6.]
- **Take unclaimed property.** We can take money from unclaimed property belonging to a parent that has been turned over to the Massachusetts Unclaimed Property Division (UPD) to pay past-due child support, if the parent owes \$1,000 or more, including interest and penalties. Each week, we send information to UPD about parents who owe past-due child support. [This is where to find the law: G.L. c. 23K, §§ 51, 52; G.L. c. 10, § 28A; G.L. c. 119A, § 6; G.L. c. 200A, §10(i)(1).]