Stimulus Payments

On March 27, 2020, Congress passed and President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The Act, in part, provides qualifying individuals with a recovery rebate (stimulus payment) of up to \$1,200 (or \$2,400 if married and filing jointly), plus up to \$500 for each qualifying child. For details on these payments, please visit www.irs.gov/coronavirus

I owe child support. Will my stimulus payment be offset?

Yes, depending on how much you owe. The United States Congress added a number of exemptions concerning the stimulus payments within the CARES Act; however it did not exempt child support debt. The stimulus payments made to noncustodial parents who owe past-due child support and who are subject to intercept under the Federal Income Tax Refund Offset Program will be applied to the child support balance. Therefore, if a person owes more than \$150 in child support through a public assistance case or more than \$500 in child support through a non-public assistance case, federal law requires that the stimulus payment be intercepted up to the total amount of child support owed.

I do not know if I have a child support debt or if I am subject to intercept. Who can I call to check?

If you have questions regarding whether you owe a child support debt that has been referred to Treasury Offset Program (TOP), you can call the TOP Interactive Voice Response (IVR) system at 800-304-3107.

How much of my stimulus payment can be offset to satisfy my child support debt?

Stimulus payments can be offset through the Treasury Offset Program (TOP) only to collect past-due child support obligations that have been referred by the state child support program to TOP. Depending on the amount of past-due support owed, any portion, or the entire amount of your stimulus payment may be offset.

Should I expect a delay in my child support payments?

We do not anticipate a delay in the processing of any child support payments. The Connecticut Child Support Disbursement Unit and payment processing professionals have remained fully operational during the coronavirus pandemic to ensure that payments continue to be processed and disbursed timely.

What if I am not the responsible party that owed the delinquent child support debt?

If you are receiving your stimulus payment jointly with your spouse and only the spouse owes the child support debt, you can file an injured spouse form with the IRS. It may take up to six (6) months for the payment to be applied and distributed by the child support program to the parent who receives support. This allows the non-obligated spouse time to submit an injured

spouse claim. Please visit the IRS website at https://www.irs.gov/forms-pubs/about-form-8379 to file your claim.

What if I have additional questions about the stimulus payments? Am I eligible? What if I don't file a tax return? How will I get the payment?

These questions, and others, can be answered by visiting the IRS website at www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know

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Data Resources

- Federal Office of Child Support Enforcement Administration for Children and Families
- Internal Revenue Service
- *U.S. Department of the Treasury*