

Coronavirus Relief Payments and Child Support Frequently Asked Questions

The following FAQs were prepared for the Child Support Bureau website based on available information about child support offsets.

Coronavirus Relief Payments and Child Support

Frequently Asked Questions

As part of the federal government's response to the COVID-19 pandemic, The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020. The CARES Act provides for, in part, an economic impact payment in the form a one-time check for up to \$1,200 for individuals or \$2,400 for married couples and up to \$500 for each qualifying child.

The CARES Act requires that the economic impact payments for individuals owing past-due child support be intercepted, or offset, to pay past due child support, similar to the process used to offset other federal tax refunds for child support arrears. For the Federal Tax Offset Program, Indiana is required to regularly report to the U.S. Department of Treasury with up-to-date information on individuals and amounts of past-due child support in Title IV-D child support cases ([Federal Tax Offset Program FAQs](#)).

Hoosiers expecting rebate checks will have their economic impact payment offset to pay past due child support if child support is being enforced as part of a Title IV-D case.

(<https://www.irs.gov/coronavirus/economic-impact-payment-information-center>)

How do I know if my child support is part of a Title IV-D case?

Not every child support order is part of a Title IV-D child support case. While there is no fee to receive Title IV-D child support services, participation is usually voluntary. Either a custodial party or a non-custodial parent may enroll. In Indiana, child support services are provided through the elected county prosecutor's child support offices in each county.

If you are not sure whether your child support order is part of a Title IV-D child support case, contact the Kidsline at 1-800-840-8757. Customer service representatives are available Monday-Friday from 7:00 am to 5:00 pm, except for state holidays.

Can I sign up for Title IV-D child support services now and have the noncustodial parent's rebate check be offset to pay past due support owed to me?

It depends on the timing of when you enroll and when the Department of Treasury issues the rebate payment. In order for the offset to take place, the Title IV-D child support case must be established at least 30 days prior to issuance of the check/rebate check and the obligor must owe at least \$500 in past due child support (or \$150 in child support arrears owed to the state).

If I owe past due child support in a Title IV-D case, will my rebate go towards my past due support?

It depends on how much past due support is owed. There are 2 different thresholds for IV-D child support cases submitted for Federal Income Tax Refund Offset:

- If the family has received Temporary Assistance for Needy Families (TANF) benefits, and there is at least \$150.00 total in past due child support, or
- If the family has not received TANF and there is at least \$500.00 total in past due child support from all of your Title IV-D child support cases.

If you meet either threshold above, your case information and amount owed for all of your Title IV-D child support cases is reported to the Department of Treasury, and your economic impact payment and any federal tax refund will be withheld up to the full amount of past due child support to pay your obligation.

How do I know whether I owe past due child support and how much I owe?

If you are a participant in a Title IV-D child support case, contact your [local county child support office](#). The county child support office staff will have access to court records and the account balance information reported to the Department of Treasury. If you wish to calculate your child support balance for your own information, please refer to the [How to Calculate Child Support Arrears workbook](#).

Will the entire economic impact payment be offset if I file jointly with a spouse who owes past due child support?

Not if you are married filing jointly and an injured spouse claim was filed with your 2019 return (or your 2018 return if you haven't filed for 2019). If the injured spouse claim was previously filed, half of the total economic impact payment will be sent to each spouse. Only the spouse owing past due child support will have his/her portion of the total rebate offset.

Even if a previous injured spouse claim was not filed with a joint tax return, the non-custodial parent's current spouse may still be eligible to receive their portion of the total rebate by completing IRS form [8379-Injured Spouse Claim and Allocation](#). The form has eligibility criteria and filing instructions on the first page. This form is to be mailed directly to the IRS office. Form 8379-Injured Spouse Claim and Allocation can be obtained from any location which provides Federal Income Tax forms, such as a local library, U.S. Postal Service or a tax preparer's office.

I owe past due child support and filed a joint federal tax return with my spouse who was claimed as an injured spouse on our 2018 or 2019 tax filing – why was my spouse's portion of the economic impact payment offset for my child support obligation?

The IRS is aware that this has occurred in error in some cases and advises that impacted individuals need do nothing; they are working to resolve the issue and have confirmed that injured spouses affected by this error will receive their half of a jointly issued economic impact payment.

I currently receive or have received TANF benefits and the non-custodial parent in my child support case owes past due child support. Will the non-custodial parent's economic impact payment be paid to me?

As a condition of eligibility for Temporary Assistance for Needy Families (TANF), Federal law requires that the TANF recipient assign to the state any child support owed to the recipient during the month(s) in which TANF benefits are received. Any child support payments collected while the recipient receives TANF benefits are kept by the state. For any month(s) you received TANF benefits but did not receive child support owed to you, past due support for those months will be retained by the state out of any federal tax offset, including this rebate. Contact your [local county child support office](#) with any questions about unpaid past public assistance in your Title IV-D child support case.

I am the custodial party in a Title IV-D child support case and the non-custodial parent owes me past due support. When will I receive his/her offset economic impact payment?

An individual rebate will be held for 30 days before disbursing to the custodial party. A jointly issued rebate may be held for a period of up to 6 months to allow the non-custodial parent's current spouse to file a claim as an injured spouse to receive his/her portion of the rebate. The refund will disburse to the custodial party after the 6 month holding period.

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