Information and Instructions for Completing the
Calculations Worksheet for Desk Review of Pass-through Payments

The *Calculations Worksheet for Desk Review of Pass-through Payments* (hereinafter referred to as "*Worksheet*") has been created for use by the Social Services District's (SSD's) Support Collection Unit (SCU) and the Temporary Assistance (TA) Unit in properly calculating a pass-through payment desk review request. The completed *Worksheet* for a pass-through payment desk review must include a record of current collections distributed and disbursed for each month identified on the desk review request form.

A ***pass-through payment*** is an assigned current support collection that is paid, or passed through, to the TA family rather than being retained (kept) by the Social Services District (SSD) to reimburse assistance paid to the family. A pass-through payment consists of an amount up to the first $100.00 per household per month of current support collected towards the monthly support obligation where the TA household has one individual under the age of twenty-one active on the TA case, or an amount up to the first $200.00 per household per month of current support collected towards the monthly support obligation where the TA household has two or more individuals under the age of twenty-one active on the TA case, as described in 10-ADM-04. A pass-through payment cannot exceed the combined monthly current support obligation(s) for the TA case or the amount of support that the noncustodial parent(s) timely paid towards the monthly current support obligation(s). Pass-through payments are not issued from support collections distributed and disbursed towards support arrears.

A pass-through payment is disbursed to the TA household as a special payment issued through Welfare Management System/Benefit Issuance and Control System (WMS/BICS), using Payment Type Codes **"D1"** (***IV-D Payment***) for Rest of State (ROS), or **"54"** (***Child Support Bonus Payment - Manual Issuance***) and **"70"** (***Child Support Bonus Payment - System Generated***) for New York City (NYC). Additionally, the benefits of a pass-through payment through budget disregard is issued as Payment Type Code **"18"** (***Child Support Disregard)*** for ROS. Payment Type Code "18" indicates a household in which direct support has been received and has been counted in the TA budget. With Payment Type Code "18," no current support received by the SCU would be considered for the pass-through, **unless** the amount of support counted in the TA budget for the month under review was less than the respective pass-through payment that the household would have been entitled to if the support had not been direct support and instead been paid through the SCU (the "FROM" date in the budget would determine those respective amounts). The TA Unit can determine whether the case includes direct support counted in the TA budget by a IV-D indicator of "X" on screen 1 on WMS. Cases which include both direct and assigned support in the TA budget are entitled to only one disregard amount. The TA Unit can determine whether the case has both direct and assigned support counted in the TA budget by a IV-D indicator of "X" on screen 1 on WMS.

**STEPS 1 AND 2 OF THE *WORKSHEET* ARE TO BE COMPLETED BY THE SCU.
IF A SECOND-LEVEL DESK REVIEW IS REQUESTED, STEPS 1 AND 2 ARE
CHECKED/CORRECTED BY OTDA.**

Identify the level of desk review being performed. For the SCU, the box for first-level desk review must be checked. For the Office of Temporary and Disability Assistance (OTDA) reviewer, the box for second-level desk review must be checked. If the SCU must revise the first-level desk review based on a second-level desk review request, the box for revised first-level desk review must be checked.

For any information identified below, the SCU must first review the information provided on the *Request for a First-Level Desk Review of the Distribution and Disbursement of Child Support Collections* form received and compare and verify it to the information on the case records <u>before</u> entering the required information on the *Worksheet*. For example, the SCU should verify that the individual has/had a child support account established with the SCU in any month during the period for which a review is requested, and that the recipient was under an assignment and in receipt of TA during this same period. Verification can be done by reviewing CSMS, ASSETS, or the Daily *IV-A/IV-D Interface Report*.

NOTE: Account maintenance of the CSMS account and ledgers may be required prior to completing Steps 1 and 2 of the *Worksheet*. Examples include determining whether the CSMS account ledger(s) accurately reflect the status of

TA; whether the CAN and CIN information on CSMS are in agreement with WMS/BICS records (refer to the May 28, 2004 *Dear Colleague* letter for changes to the process); and whether the recipient SSN/ITIN and address on CSMS matches what was provided with the desk review request. SCUs must verify that the obligation, due, paid, and applied are correct based on the records. For example, SCUs should review each Batch 79 transaction on IVDHST in the month and the specific ledger or ledgers to confirm that what has been applied is correct.

The SCU may verify TA information by utilizing the *IV-A/IV-D Interface Report*; by accessing TA records through CSMS (select F-12 [ROS] or F-2 [NYC]) to determine whether the CAN or CIN information on CSMS is in agreement with WMS/BICS records); or by reviewing TA records through ASSETS (from the CASE tab, enter Client or Child tabs, locate the link for the CAN or CIN fields on the page, and click on the link to bring up the TA information).

The SCU must review the case records and reports to determine whether updates to CSMS are appropriate <u>and complete any updates before proceeding with the desk review</u> and forwarding the complete package to the TA Unit.

Step 1: DESK REVIEW ADMINISTRATIVE INFORMATION

Date Desk Review Request Received: Enter the date that the *Request for a First-Level Desk Review of the Distribution and Disbursement of Child Support Collections* form was received by the SCU. Be sure to enter the appropriate status code of **H001 04 (*REQUEST FOR DESK REVIEW RECD*)** on the IVDJSI screen on the CSMS account, and the date the request form was received in the EFF ST DT field.

Support Collection Unit Name: Enter the name of the SCU that received the desk review request form.

Period Covered By Pass-through Desk Review Request: Enter the entire period or the individual month(s) covered by the desk review request form. Use month/year date format (MM/CCYY). A desk review is limited to an accounting of the collections, distributions, and disbursements made during the current calendar year of the desk review request and the previous calendar year, **AND** a desk review of support collections may be requested by a current or former recipient of TA for the month(s) during which an assignment of support rights was in effect. The SCU must conduct the desk review for the period(s) requested on the desk review request form, plus up to the two consecutive months that follow each period requested if appropriate.

For any desk review request form that is received by the SCU during the month of January, the request must be treated as if it was received during the preceding month of December.

Recipient Name: Enter the name of the individual requesting a desk review.

Recipient SSN/ITIN: Enter the recipient's Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) as provided on the desk review request form. An ITIN is a nine-digit number beginning with "9" which is issued by the Internal Revenue Service to foreign nationals and others who are required to have a U. S. taxpayer identification number but do not have, and are not eligible to obtain an SSN from the Social Security Administration. The SCU should also verify that the SSN/ITIN agrees with the IVDJCH screen on CSMS for the custodial parent. If it does not, the SCU should investigate and update if appropriate.

Recipient Address: Enter the address of the individual requesting a desk review as provided on the desk review request form. The SCU should also verify that it agrees with the last known address on the IVDJCH or IVDJCM screen on CSMS for the custodial parent and update if necessary.

Temporary Assistance Case No(s) (TA-CAN): Enter the TA-CAN. The CAN is a twelve character alphanumeric number (consisting of the WMS Case number (maximum ten alphanumeric) plus the two digit county code) assigned to a specific assistance case. This may be found in the CAN field on the IVDJCH screen on CSMS. For NYC only, enter the TA case suffix. The case suffix is a two-digit value assigned to TA-CANs (e.g., 01, 02, etc) in NYC only. The same TA-CAN with a different suffix is considered a new TA-CAN. The suffix may be found in the SUF field following the CAN field on the IVDJCH screen on CSMS.

Client Identification Number (CIN): Enter the CIN for the TA case head. The CIN is an eight position identifier code which is assigned to each member of a TA case household. A CIN is unique to an individual and there can be many CINs associated to one CAN. The CIN for each household member can be located in the CIN field on the IVDJCH screen on CSMS.

Date(s) of Temporary Assistance: Enter the beginning and ending date(s) of the TA grant(s) involved.

Active: Check the appropriate box(es) to identify whether the CAN is active on CSMS. The information may be located in the IVA-STAT field on the IVDJCH screen on CSMS for each custodial parent and child record. Active TA case statuses are determined by the WMS individual status (disposition) codes that appear in the IVA-STAT field on CSMS and include for ROS: 07 (*Active*) and 10 (*Inactive, sanctioned*); and for NYC: 07 (*Active*), 10 (*Inactive, sanctioned*), 16 (*NY City code-Active*), and 17 (*Alternate NYC City code – Active*). Every member of the TA household does not need to be active in order to consider the case to be active, but at least one party or child must have an active status. (Refer to the *Dear Colleague* letter dated May 28, 2004, for changes to the WMS data match process regarding CAN/CIN.)

Related New York Case Identifier(s): Enter the unique nine character alphanumeric (e.g., AA12345K1) identifier(s) (CSMS account) assigned to each related custodial parent/noncustodial parent relationship. If the custodial parent has more than one New York Case Identifier, the SCU should determine whether each CSMS account is relevant to the desk review request. A relevant CSMS account should reflect the relationship to the TA case by matching the CAN entered on the CAN field on the IVDJCH screen with the CAN entered on the desk review request form. The CSMS accounts included may involve a payment which impacted more than one New York Case Identifier, or an account that may involve more than one local district. Note that if there is more than one New York Case Identifier, the support collected for each account will be combined and counted towards the maximum monthly pass-through for each TA household. Note that the amount of the pass-through payment cannot exceed the combined support obligation amounts for all relevant New York Case Identifiers.

Step 2: CHILD SUPPORT COLLECTIONS AND DISBURSEMENT CALCULATIONS

(a) Month/Year of Desk Review Request: Enter each month/year included in the desk review request. For example, if the desk review is requested for January through June of 20XX, you would enter 01/20XX, 02/20XX, 03/20XX, 04/20XX, 05/20XX, and 06/20XX, in this column. Note the directions in Step 1, **Period Covered by Pass-through Desk Review Request** for determining the proper period covered by the request.

If the total time period identified on the desk review request exceeds the space allowed in the table for Step 2, make a copy of the page and incorporate it into the desk review calculations.

(b) Total Monthly Current Obligation for TA-CAN for Month/Year: Enter the total current monthly obligation(s). The SCU must identify all pass-through eligible ledgers for each CSMS account with the same TA-CAN (and suffix for NYC), including: 21A_, 23A_, 21BP, 23BP, 21BR, 23BR, 21CP, 23CP, 21CR, 23CR, 21CA, and 23CA, with a retained FIPS code. The SCU must sum the obligations and factor that amount to a monthly obligation.

To factor to a monthly obligation, where the OBLIG-FREQ field on the individual ledger of the IVDQRY record is: *Weekly (D07)* multiply by 4.33333; *Bi-weekly (D14)* multiply by 2.16667; *Semi-Monthly (B)* multiply by 2.0; *Monthly (M)* multiply by 1.0; *Quarterly (Q)* multiply by .33333; *Semi-annually (S)* multiply by .16667; and *Annually (A)* multiply by .08333.

(c) Total Monthly Amount of Current Support Collected for TA-CAN for Month/Year: For each month of the review period, enter the total collected and disbursed to DSS as current support for the month for each New York Case Identifier with the same TA-CAN (and suffix for NYC), as it appears on the account tab, MONEY screen, on ASSETS, for each New York Case Identifier. You may also locate the information on the IVDHTM, IVDITM (most current three months), IVDHTO, or IVDITO (nine months prior) screens on CSMS, if the time period of the review is limited to these records. ASSETS contains an account document generator tool which allows for easy identification of collections and disbursements for a set period of time.

Current support means support which is received and systematically applied to a charging pass-through eligible ledger (21A_, 23A_, 21BP, 23BP, 21BR, 23BR, 21CP, 23CP, 21CR, 23CR, 21CA, and 23CA) with a retained FIPS code in the month when the support is due. It does not include collections received towards support arrears/past due support by federal income tax refund offset, nor collections that were applied to support arrears/past due support. Effective January 1, 2010, this includes collections that are applied to the identified eligible ledgers up to the total current monthly support obligation for that TA-CAN. Prior to January 1, 2010, this included collections that were applied to the identified eligible ledgers up to the total current monthly support obligation for the child support case.

The SCU can determine if there are active charging current support ledgers by reviewing the CSMS IVDQFS record and checking the first and last charge dates with an obligation amount greater than zero and a ledger status of "01" (*active*). Current support due and/or paid and systematically applied to a charging eligible ledger indicates the recipient is due a pass-through payment.

Current collections would include batch 50, 53, 54, 56, 57, and batch 71, 72, 74, and 77 transactions for the month in question. <u>Note that of those current collections, not all collections might be applied to one of the above eligible pass-through charging ledgers. For example, some of those collections may be available and unapplied per (e) below</u>. Additionally, no pass-through will be allowed for collections received as a result of federal income tax refund offsets, or collections that were applied to any support arrears ledgers. The SCU must consider the payment batch type along with the ledger type to determine collections applied to current support and collections applied to support arrears/past due support.

Finally, where collections are received in advance and are available and unapplied per (e) below and those collections are applied to the current support obligation in a later month, where a pass-through payment desk review request is received for that later month, those collections must be considered current for purposes of calculating a pass-through payment.

(d) Amount of Available Future Support Collections, if Any (Available but Unapplied): Enter the amount of any known support collections available for future month disbursements <u>for the last month reviewed</u>, including any collections identified during account maintenance which are to be authorized at month end. This is support that is not due or not yet available to disburse to the family. This means that until the money is applied to current support due, and the SCU/TA month end accounting process is completed, the family will not receive any benefit from that support including the pass-through payment. For example, a payment of $600 is received in the month of August. $150 is the current support ordered amount and no support arrears /past due support are due for past months. $150 of the support is applied to the current month and $450 remains as future support. In each of the three following months, as the month arrives, $150 will be applied to the current amount due in the month until the future payment is depleted. Future support collections are represented by the last available unapplied payments and can be identified on the account tab, MONEY screen, on ASSETS or the IVDHTM screen as a 79 UNAP transaction at the end of the month.

(e) TOTAL: Enter the total amount of available future support collections for column (d).

SUPPORT COLLECTION UNIT COMMENTS: Enter any comments relevant to desk review that may assist the TA Unit with resolution of the desk review. For example, the SCU should identify, but not be limited to, the following:

- Conference call notes such as an agreement to change the type of desk review requested by the recipient and that is therefore being conducted;
- Any period or portion of the desk review period which falls outside of the allowable desk review timeframes;
- Any period or portion of the desk review period where no payment was received or payment received was not appropriate for the type of desk review payment at issue;
- Collections received which are not considered current support collections and therefore are not considered for pass-through payment;
- An adjustment to the support account made during the period of the desk review request; or
- Any other comments relevant to the desk review (e.g., the desk review request indicates that the court order shows a modified amount, and the SCU determines that the modified court order is accurately reflected on CSMS. In the comment section, the SCU may enter "*Modified court order accurately reflected in the calculation.*")

First-Level Desk Review Completed by the Support Collection Unit: Check the box and enter the name, initials, title, and telephone number of the SCU worker who completed the *Worksheet* and the date that the SCU worker completed their portion of the *Worksheet*.

Once the SCU completes the CSMS account review and Steps 1 and 2 of the *Worksheet*, the SCU must forward the following documents to the TA Unit for completion of the review as explained in the steps that follow:

1)   The *Calculations Worksheet for Desk Review of Pass-through Payments* with Steps 1 and 2 completed and signed by the SCU worker; and

2)   The original *Request for First-Level Desk Review of the Distribution and Disbursement of Child Support Collections* form, as well as any documentation that was provided.

If Applicable, Second-Level Desk Review Completed by OTDA: If a second-level desk review has been requested through OTDA, an OTDA reviewer will confirm the information provided in steps 1 and 2 of this section of the *Worksheet*.   If the first-level desk review contains errors, or new information is provided with the second-level desk review request that modifies the calculations, the OTDA reviewer will ensure that any incorrect information on the *Worksheet* is corrected. After confirming the information in this section of the *Worksheet*, the OTDA reviewer must check the box indicating that a second-level desk review of this section of the *Worksheet* has been completed and enter their name and initials, title, telephone number, and the date. The initial OTDA reviewer must then forward the *Worksheet* to the next appropriate OTDA reviewer to complete the next section of the second-level desk review.

**STEPS 3, 4, 5, AND 6 OF THE *WORKSHEET* ARE TO BE COMPLETED BY THE TA UNIT.
IF A SECOND-LEVEL DESK REVIEW IS REQUESTED, STEPS 3, 4, 5, AND 6 ARE
CHECKED/CORRECTED BY OTDA.**

Note: Account maintenance of the WMS case and records may be required prior to completing Steps 3, 4, 5, and 6 of the *Worksheet*. Examples include determining whether the WMS case record CAN and CIN agree with the CSMS number(s) reported; whether the recipient address on WMS is the same address as provided with the desk review request; whether any pass-through payments require review as reported on the *IV-D Exception Report*; or whether previous pass-through payments on a recipient EBT card have been expunged (expired) and funds remain due. The TA Unit must review the case records and reports to determine whether updates to WMS must be completed and perform those updates before proceeding with the desk review.

Additionally, the TA Unit must maintain copies of all TA records used in the first-level desk review, whether or not such records are available electronically on WMS/BICS, and make those records available to OTDA upon notification of a second-level desk review request.

Step 3: PASS-THROUGH PAYMENTS DISBURSED TO RECIPIENT BY EBT CARD/CHECK

DETERMINE THE MAXIMUM PASS-THROUGH PAYMENT

(f) Month/Year of Desk Review Request (from Step 2, column [a]): Enter each month/year included in the desk review request as it corresponds to the month/year identified in Step 2, column (a), for consistency.   The month/year format is MM/CCYY.

(g) EXEMPT Amount for the Month: Enter the EXEMPT Amount for the month. This amount is based on the number of individuals under the age of 21 who are active on the TA case for the month. The EXEMPT Amount for the current month may be found in the associated **EXEMPT** field of the ABEL screen.

(h) Maximum Pass-through Payment for TA Case: Enter the maximum pass-through payment that the TA case may be entitled to based on the household composition. For collections received, enter the EXEMPT amount based on

the number of individuals under the age of 21 who are active on the TA case at the end of the month and entered in column (h), if zero: enter $0; if one, enter $100, and if two or more: enter $200.00

CARRY OVER INFORMATION FROM STEP 2

(i) Total Monthly Current Obligation for TA Case for Month/Year (from Step 2, column [b]): Enter the total monthly current obligation for the TA case for each month/year of the desk review as identified in Step 2, column (b).

(j) Total Monthly Amount of Current Support Collected for TA Case for Month/Year (from Step 2, column [c]): Enter the total monthly amount of current support collected for the TA case for each month/year of the desk review as identified in Step 2, column (c).

CALCULATION OF PASS-THROUGH PAYMENTS DUE TO RECIPIENT

(k) Amount of Pass-through Payment that the Family is Entitled to for the Month (the lesser amount of column [h], [i], or [j]): Enter the amount of pass-through payment that the recipient is entitled to for the month. This will be the lesser of the amount reported in column (h), (i), or (j).

(l) Amount of Pass-through Payment Previously Paid to Recipient by SSD: Enter the amount of any pass-through payments which were previously paid to the recipient by the SSD. Pass-through payments are paid to a recipient when current support has been collected on their behalf by the SCU during the previous month and disbursed at month end to the SSD. The TA Unit can locate this information on the WMS/BICS *Case Record of Assistance* (CRA). The TA Unit must also review the case file for pass-through payments issued as a result of a *Manual Child Support Pass-through Payment Determination Worksheet.* If any pass-through payment has been recovered, the recovered amount must be deducted from the pass-through payment amount issued.

Pass-through payments are identified by WMS/BICS Payment Type Codes "D1" or "18"* in ROS, and Payment Type Codes "54" or "70" in NYC.

*Note: Although Payment Type Code "18" (ROS) is identified, it is very unlikely that this payment type will result in a pass-through payment. Payment Type Code "18" indicates a household in which direct support has been received and counted in the TA budget. With these payment types, no current support received by the SCU would be considered for the pass-through, **unless** the amount of direct support counted in the TA budget for the month under review was less than the respective pass-through payment that the household would have been entitled to if the support had been direct support and instead been paid through the SCU (the "FROM" date in the budget would determine those respective amounts). The TA Unit can determine whether the case is receiving direct support counted in the TA budget by a IV-D indicator of "X" on screen 1 on WMS.

(m) Amount of Pass-through Payment Not Paid to the Recipient (amount in column [k] minus [l]): Subtract column (l) from column (k) and enter the difference. This is the total amount of pass-through payments that are due to the recipient based on the desk review.

(n) Payments that have been Expunged (Expired), if any, and are Now Due to the Recipient: Enter any amount of pass-through payments that were expunged (expired). Expunged payments are payments which were issued to the recipient but were not picked up in full or were only partially picked up and access to the funds has now expired. The expired funds may be due to the recipient. The TA Unit may locate expunged funds on the EBT report entitled "*EBT - Worker Actions Lists*" or WMS/BICS CRA for an individual's benefit information.

(o) Balance Due to Recipient (total of columns (m) plus (n)): Enter the total amount of pass-through payments that are now due to the recipient. This amount is the total of columns (m) plus (n). This includes the total amount of pass-through payments determined due to the recipient through the desk review and any expunged funds being held by the SSD.

(p) TOTAL: Enter the total balance due to recipient for column (o).

Step 4: TOTAL DUE TO RECIPIENT

Total Balance Due to Recipient from Step 3, Column (o), Row (p): Enter the total amount calculated in Step 3, column (o), as entered in the TOTAL row (p).
Step 5: IF APPLICABLE, COLLECTIONS AVAILABLE FOR FUTURE SUPPORT

Total Support Collections Identified by the SCU for Future Months, if Any, from Step 2, Column (d), Row(e): Enter the total amount calculated in Step 2, column (d), as entered in the TOTAL row (e).

Step 6: RESULTS OF FIRST-LEVEL DESK REVIEW OF PASS-THROUGH PAYMENTS

The TA Unit must provide the results of the desk review by completing the *First-Level Desk Review Determination*. The TA Unit must check the appropriate box which accurately reflects the results and enter the amounts where indicated. If too much money has been paid to the recipient, indicate the overpayment by entering brackets around the amounts entered.

Additionally, if support collections have been identified by the SCU as available for future support obligations that become due, this information needs to be reported to the recipient. If an amount has been entered in Step 5, complete the *First-Level Desk Review Determination* by checking the appropriate option box for future collections and entering the amount of future support reported.

TEMPORARY ASSISTANCE UNIT COMMENTS: Enter any comments relevant to resolution of the desk review. For example, if the desk review request indicates TA covers a full month's period and the actual records reflect TA for a partial month, the TA Unit may enter "*Temporary assistance benefits stopped on (enter actual date)*." **Note:** If there is a discrepancy between the information that the SCU has indicated and the information known to TA, the difference must be reconciled with the SCU because it may impact the desk review. It may also result in a determination that the SCU may be required to do an accounting of the child support case outside of the desk review process.

First-Level Desk Review Completed by the Temporary Assistance Unit: Check the box and enter the name, initials, title, and telephone number of the TA Unit worker who completed the *Worksheet* and the date that the TA Unit worker completed their portion of the *Worksheet*.

Once the TA Unit completes the WMS/BICS case review and Steps 3, 4, 5, and 6 of the *Worksheet*, they must finalize the first-level final determination by completing a *First-Level Desk Review Determination*. A copy of each of the following must be attached to the *First-Level Desk Review Determination* and become part of the final determination package:

1)   The original *Request for a First-Level Desk Review of the Distribution and Disbursement of Child Support Collections* form and any documentation provided by the recipient for the desk review;
2)   The *Calculations Worksheet for Desk Review of Pass-Through Payments* with Steps 1 and 2 completed and signed by the SCU worker, and Steps 3, 4, 5, and 6 completed and signed by the TA Unit worker;
3)   A *Request to New York State for a Second-Level Desk Review of the Distribution and Disbursement of Child Support Collections* form; and
4)   *Information and Instructions for Completing the Request to New York State for a Second-Level Desk Review of the Distribution and Disbursement of Child Support Collections*.

If Applicable, Second-level Desk Review Completed by OTDA: If a second-level desk review has been requested and the initial OTDA reviewer has forwarded the second-level request to another OTDA reviewer, that second reviewer will confirm the information provided in steps 3, 4, 5, and 6 of this section of the *Worksheet*. If the first-level desk review contains errors, or new information is provided with the second-level desk review request that modifies the calculations, the second OTDA reviewer will ensure that any incorrect information on the *Worksheet* is corrected and complete the second-level desk review. After confirming the information in this section of the *Worksheet* and completing the second-level desk review, the second OTDA reviewer must check the box indicating that a second-level desk review has been completed and enter their name and initials, title, telephone number, and the date.