

**GUIDE TO DISTRIBUTION HIERARCHY
BASED ON ASSIGNMENT OF SUPPORT RIGHTS DATE**

The chart below provides a side-by-side comparison of the distribution of support collections received for assignments of support rights made prior to October 1, 2009, and assignments of support rights made on or after October 1, 2009.

Chart 1: Distribution of All Collections other than Federal Income Tax Refund Offset

Type of Child Support Case	Assignment of Support Rights Executed Prior to October 1, 2009	Assignment of Support Rights Executed On or After October 1, 2009
Current-Assistance Cases	<ul style="list-style-type: none"> • First, satisfy the current monthly support obligation which is due to the State. • Second, satisfy assigned arrears which are due to the State as follows: <ul style="list-style-type: none"> ▪ Permanently-assigned arrears; then ▪ Temporarily-assigned arrears, which accrued under assignments prior to October 1, 2009. 	<ul style="list-style-type: none"> • First, satisfy the current monthly support obligation which is due to the State. • Second, satisfy permanently-assigned arrears which are due to the State. • Third, satisfy conditionally-assigned arrears, which were previously temporarily-assigned arrears that accrued under assignments prior to October 1, 2009, which are due to the family. • Fourth, satisfy family arrears which are due to the family as follows: <ul style="list-style-type: none"> ▪ Never-assigned arrears; ▪ Unassigned pre-assistance arrears; then ▪ Unassigned during-assistance arrears.
Former-Assistance Cases	<ul style="list-style-type: none"> • First, satisfy the current monthly support obligation which is due to the family. • Second, satisfy never-assigned arrears which are due to the family. • Third, satisfy arrears which are due to the family as follows: <ul style="list-style-type: none"> ▪ Conditionally-assigned arrears, which accrued under assignments prior to October 1, 2009; then ▪ Unassigned pre-assistance arrears. • Fourth, satisfy permanently-assigned arrears which are due to the State. • Fifth, satisfy unassigned during-assistance 	<ul style="list-style-type: none"> • No Change

Attachment 2

	arrears which are due to the family.	
Never-Assistance Cases	<ul style="list-style-type: none"> • Satisfy never-assistance arrears which are due to the family. 	<ul style="list-style-type: none"> • No Change

Chart 2: Distribution of Federal Income Tax Refund Offset Collections

Type of Child Support Case	Assignment of Support Rights Executed Prior to October 1, 2009	Assignment of Support Rights Executed On or After October 1, 2009
Current-Assistance Cases	<ul style="list-style-type: none"> • First, satisfy assigned arrears which are due to the State as follows: <ul style="list-style-type: none"> ▪ Permanently-assigned arrears; then ▪ Temporarily-assigned arrears, which accrued under assignments prior to October 1, 2009. • Second, satisfy family arrears which are due to the family as follows: <ul style="list-style-type: none"> ▪ Never-assigned arrears; ▪ Unassigned pre-assistance arrears; then ▪ Unassigned during-assistance arrears. 	<ul style="list-style-type: none"> • First, satisfy assigned arrears which are due to the State as follows: <ul style="list-style-type: none"> ▪ Permanently-assigned arrears; then • Conditionally-assigned arrears, which were previously temporarily-assigned arrears that accrued under assignments prior to October 1, 2009. • Second, satisfy family arrears which are due to the family as follows: <ul style="list-style-type: none"> ▪ Never-assigned arrears; ▪ Unassigned pre-assistance arrears; then ▪ Unassigned during-assistance arrears.
Former-Assistance Cases	<ul style="list-style-type: none"> • First, satisfy assigned arrears which are due to the State as follows: <ul style="list-style-type: none"> ▪ Permanently-assigned arrears; then ▪ Conditionally-assigned arrears, which accrued under assignments prior to October 1, 2009. • Second, satisfy family arrears which are due to the family as follows: <ul style="list-style-type: none"> ▪ Never-assigned arrears; ▪ Unassigned pre-assistance arrears; then ▪ Unassigned during-assistance arrears. 	<ul style="list-style-type: none"> • No Change
Never-Assistance Cases	<ul style="list-style-type: none"> • Satisfy never-assistance arrears which are due to the family. 	<ul style="list-style-type: none"> • No Change