
September 2, 2026

Data: State Child Support Pass-Through and Distribution Policies

All families should receive the child support payments intended for them, which help cover essentials for children, such as housing costs, diapers, and school supplies. But when a family receives cash assistance under the Temporary Assistance for Needy Families (TANF) program, child support paid by a noncustodial parent is often kept by state and federal governments as revenue instead of reaching the child. This policy is called “Cost Recovery.” Custodial families who receive TANF cash assistance are required to participate in the child support program as a condition of receiving cash assistance, regardless of whether they want child support services. This participation requirement is called “cooperation.”

While the elimination of child support cooperation and TANF cost recovery would require federal statutory change, states can elect to pay families all or a portion of child support instead of keeping it as state revenue. States have two key decisions to consider regarding how they direct, or do not direct, child support to families.

The first is whether to enact “pass-through” policies that ensure child support payments are directed to families. Although some states have been adopting policies that redirect or “pass through” these payments to families, other states continue to keep all collections intended for some of the families with the lowest incomes in the country as revenue.

The second decision is whether to adopt family-first distribution of child support collected through the federal tax system, a state option known as “DRA distribution” under the Deficit Reduction Act of 2005 (DRA). DRA distribution gives custodial families, rather than the state, first priority for child support collected by the Internal Revenue Service (IRS) from intercepted tax refunds of noncustodial parents.

TABLE

State Child Support Pass-Through and Distribution Policies

State	Pass through and disregard for families who receive TANF (current assistance cases) ^a	Pass through to families who used to receive TANF (former assistance cases)	PRWORA or DRA distribution (current and former assistance cases) ^b
Alabama	No	No	PRWORA
Alaska ^c	\$50 passed through and disregarded	No	DRA
Arizona	No	No	PRWORA
Arkansas	No	No	PRWORA
California ^d	First \$100/\$200 passed through and disregarded	All assigned arrears collected on or after May 1, 2024 are passed through	DRA
Colorado ^e	All current support passed through and disregarded	No	PRWORA
Connecticut ^f	First \$50 from current support passed through and disregarded	No	PRWORA
Delaware ^g	Fill-the-gap budgeting; in addition, first \$50 passed through and disregarded	No	PRWORA
District of Columbia ^h	First \$200 from current support passed through and disregarded	No; \$200 of assigned arrears will be passed through in 2027 pending the completion of computer systems reprogramming to implement changes	PRWORA
Florida	No	No	PRWORA
Georgia ⁱ	Fill-the-gap	No	PRWORA
Hawai'i	No	No	PRWORA
Idaho	No	No	PRWORA
Illinois ^j	As of Jan. 1, 2024, all current support and arrears are passed through and disregarded	All assigned arrears collected on or after May 1, 2024 are passed through	PRWORA
Indiana	No	No	PRWORA

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Iowa	No	No	PRWORA
Kansas	No	No	PRWORA
Kentucky	No	No	PRWORA
Louisiana	No	No	PRWORA
Maine ^k	Fill-the-gap budgeting; in addition, first \$50 of current support passed through and disregarded	No	PRWORA
Maryland ^l	First \$100/\$200 of current support passed through and disregarded. Starting in 2028, current support passed through will increase in annual phased amounts and by 2031, all current support will be passed through and disregarded	First \$100/200 of assigned arrears passed through. Starting in 2028, all support passed through will increase in annual phased amounts and by 2031, all assigned arrears will be passed through	DRA
Massachusetts ^m	First \$50 of current support passed through and disregarded	No	DRA
Michigan ⁿ	All current support passed through and disregarded	No	PRWORA
Minnesota ^o	All current support passed through; \$100/\$200 disregarded	No	PRWORA
Mississippi ^p	\$100 passed through and disregarded	No	PRWORA
Missouri	No	No	PRWORA
Montana ^q	\$100 supplemental payment paid from TANF funds when support is collected	No	PRWORA
Nebraska ^r	No. \$100/\$200 of current support will be passed through and disregarded beginning July 1, 2027.	No	PRWORA
Nevada	No	No	PRWORA
New Hampshire	No	No	PRWORA
New Jersey ^s	\$100/\$200 of current support passed through and disregarded	No	PRWORA

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New Mexico^t	\$100/\$200 of current support and arrears passed through and disregarded effective Jan. 2023	All assigned arrears passed through effective Jan. 2023	DRA
New York^u	First \$100/\$200 of current support passed through and disregarded	No	PRWORA
North Carolina	No	No	PRWORA
North Dakota	No	No	PRWORA
Ohio	No	No	PRWORA
Oklahoma	No	No	PRWORA
Oregon^v	\$50 per child up to \$200 of current support passed through and disregarded.	No	PRWORA
Pennsylvania^w	First \$100/\$200 from current support passed through and disregarded	No	DRA
Puerto Rico	\$50	No	DRA
Rhode Island^x	\$50; will increase to \$100/200 of current support passed through and disregarded beginning in FY 2027	No	PRWORA
South Carolina^y	Fill-the-gap	No	PRWORA
South Dakota	No	No	PRWORA
Tennessee^z	Fill-the-gap	No	PRWORA
Texas^{aa}	\$75	No	PRWORA
Utah^{bb}	No; \$100/200 of current support will be passed through and disregarded beginning July 1, 2028	No	PRWORA
Vermont^{cc}	First \$100 passed through and disregarded	No	DRA

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Virginia^{dd}	\$100 passed through and disregarded; in addition, up to \$100 supplemental TANF payment for 2 or more children when additional support is collected	No	PRWORA
Washington^{ee}	\$50/\$100 passed through and disregarded; full pass-through of current support enacted March 2024 to be implemented July 2029 (HB 2039 in 2025 delayed the implementation date from 2026 to 2029)	No	PRWORA
West Virginia^{ff}	\$100/\$200 of current support passed through and disregarded; an additional \$25 supplemental payment when support is collected	No	DRA
Wisconsin^{gg}	75% of all current support and arrears passed through and disregarded	100% of assigned collections passed through	PRWORA
Wyoming^{hh}	\$100/\$200 of current support passed through and disregarded	Pass-through of all assigned collections implemented January 1, 2024	DRA

^a The primary reference for state pass-through and distribution policies is Office of Child Support Services, “Intergovernmental Reference Guide (IRG),” section 8, which is regularly updated by state child support agencies. Other sources include NCSL, “Child Support Pass-Through and Disregard Policies for Public Assistance Recipients”; Michele Vinson and Vicki Turetsky, “State Child Support Pass-Through Policies,” CLASP, 2009.

^b “\$100/\$200” refers to the policy contained in 42 U.S.C. § 657(a)(1) and (6)(B), which waives the federal share of retained support when up to \$100 for one child and \$200 for two or more children is passed through to the family and disregarded in determining TANF benefits. DRA distribution, sometimes called “family-first distribution,” refers to a state plan election in the Deficit Reduction Act of 2005 to distribute IRS tax offsets to current support before arrears and to pay family arrears before state-owed arrears. PRWORA distribution, sometimes called “state-first distribution,” refers to the earlier version of 42 U.S.C. § 657(a)(2) contained in the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. 42 U.S.C. §§ 654(34).

^c Alaska Stat. § 47.27.040(c); Alaska Department of Health, “Alaska Temporary Assistance Program Manual,” § 717-7A (as of April 2017). Child support pass-through payments are made through the TANF program. (“The Department may distribute to an Alaska temporary assistance program participant per month from a monthly child support payment, or the amount of the child support payment if it is less than \$50, received by the child support services agency for the support of a child[.]”)

^d In 2020, California implemented DRA distribution, which was subsequently codified in 2021as CCP § 695.221(f). In 2022, California also implemented a \$100/\$200 pass-through and disregard. Cal. Code, FAM § 17504. On July 1, 2022, the legislature enacted Ch 48, Stats. 2022 (SB 189), which contains a commitment to fund a 100 percent pass-through of support to currently assisted families, commencing on Jan. 1, 2025, subject to a fiscal trigger in the spring of 2024. The legislature also required a report to the legislature on unintended consequences of implementing a full pass-through, (§ 77, p. 110). On February 27, 2024, the Legislative Analyst’s Office (LAO) anticipated that “the administration likely will not implement” the full pass-through to current TANF families due to a budget shortfall, indicating that the budget language becomes inoperative July 1, 2024, <https://lao.ca.gov/Publications/Report/4861>. On or before January 10, 2026, California Department of Child Support Services is required to submit a report to the Legislature on its continued efforts to research and make the necessary changes to facilitate the implementation of a full pass-through of current support to families currently receiving CalWORKs, “Supplemental Report of the 2024-25 Budget Act,” Legislative Analyst’s Office, September 2024,

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	https://lao.ca.gov/reports/2024/4927/Supplemental-Report-2024-25-Budget-Act-091124.pdf. On September 27, 2022, the legislature enacted Ch. 573, Stats. 2022 (AB 207), which includes a provision to pass through assigned arrears to formerly assisted families (§ 7), codified as Cal. Code. FAM § 17504.2, as well as a statement of intent to provide a full pass-through to currently assisted families (§§ 20-21), codified as Welfare and Institutions Code, §§11477.06-11477.7). California Department of Child Support Services, "Election of Federal Deficit Reduction Act of 2005 Distribution," CSSP Letter: 20-05 (August 10, 2020); "Permanent Election of Federal Deficit Reduction Act of 2005 Distribution," CSSP Letter: 21-05 (November 29, 2021). See California Department of Child Support Services, "Frequently Asked Questions," https://childdsupport.ca.gov/faq/; "What is the 2022 Pass-Through Increase?" https://www.youtube.com/watch?v=OV0VA7Pdeac; "Former Assistance Arrears Pass Through: What You Should Know," https://childdsupport.ca.gov/formerassistance/. ^e Colo. Rev. Stat. §§ 26-2-108(1)(b) (enacted 2015 and implemented April 1, 2017); 26-2-111(3)(a)(V); 9 C.C.R. § 2503-6-3.605.5. Child support income is disregarded in calculating TANF benefits but considered in determining eligibility. ^f Conn. Gen. Stat. § 17b-112(d). The \$50 is disregarded in determining eligibility and calculating benefits. ^g 16 Del. Adm. Code § 3005; "Delaware State Plan for TANF." ^h D.C. Stat. § 4-205.19(c)(5). The Fiscal Year 2026 Budget Support Act of 2025 increased the pass-through to \$200. "B26-0265 - Fiscal Year 2026 Budget Support Act of 2025," https://lms.dccouncil.gov/Legislation/B26-0265. The Fiscal Year 2027 Budget Support Act of 2026 applies the \$200 pass-through to assigned arrears. ⁱ GA R & R Rule 290-2-28-.13; Georgia Department of Human Services, "Georgia's State Plan Renewal: Temporary Assistance for Needy Families," pp. 36-37 (2019). ^j 305 ILCS § 5/4-1.6. The 100 percent pass-through is included in the Supplemental Implementation Bill, Pub. Act 102-1115 (SB 1720), § 5-36, p. 55 (enacted Jan. 9, 2023). After implementing systems changes, the state began paying out currently and formerly assisted families lump sum payments of support collected and retained dating back to January 1, 2023. Payments received between January 1, 2023 and December 31, 2023 are being paid out as a lump sum through August 1, 2024. ^k Me. Rev. Stat. Ann. tit. 22, § 3762-3-B(i); Maine Department of Health and Human Services, "Maine Public Assistance Manual," § 555-4; "How Much Child Support Should I Get from DHHS? Information for TANF Families," https://www.ptla.org/how-much-child-support-should-i-get-dhhs-information-tanf-families. The \$50 is disregarded in determining eligibility and calculating benefits. ^l Md. Code, Hum. Serv. § 5-310(a) (enacted in 2017 and effective on June 11, 2020). Maryland HB 881 (effective October 1, 2025), https://mgaleg.maryland.gov/2025RS/bills/hb/hb0881T.pdf. ^m 106 CMR § 705.900. Massachusetts adopted DRA distribution in 2025 by administrative change while bill H. 201/S.110 is pending in the legislature, https://malegislature.gov/Bills/194/S110/BillHistory. ⁿ Michigan Department of Health and Human Services, "Michigan IV-D Child Support Manual," § 5.40, no. 7.1.3 (rev. December 5, 2022). The pass-through became effective January 1, 2023. ^o Minnesota Statute 518A.81, "Assignment of Child Support and Maintenance," https://www.revisor.mn.gov/statutes/cite/518A.81. ^p Mississippi Department of Human Services, "Child Support Policy Manual," § 4081 (rev. September 1, 2021); "Personal Responsibility Contract for Temporary Assistance for Needy Families (TANF)," MDHA-EA-312 (rev. October 1, 2021); "Notice of Child Support Enforcement," MDHA-EA-941 (rev. October 1, 2021). Passed-through child support is disregarded when determining TANF eligibility and benefits (eff. November 1, 2021). ^q Mont. Code Ann. § 53-4-260. The supplemental payment is disregarded when determining TANF eligibility and benefits. ^r Neb. Rev. Stat. §§ 43-512(3); 43-512.07(5); 68-1201(2); 68-1713(1)(v) (chaptered). On April 11, 2024, LB 233 was enacted by the Nebraska state legislature and approved by the governor on April 17, https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=50212. An earlier version of LB 233, introduced on January 10, 2023, included a TANF pass-through and disregard of current support but was subsequently amended to provide for a \$100/\$200 pass-through and disregard. ^s N.J. Stat. Ann. § 44:10-49 (effective Oct 1, 2008) ("The county agency shall pass through to the assistance unit the full amount of the current child support collected on behalf of a child"); New Jersey Division of Family Development, "Child Support Pass-Through Increase for State Fiscal Year 2021-2022," DFDI No. 21-12-02, December 10, 2021.		

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^t	N.M. Stat. Ann. § 27-2B-7(B)(10)(b) Effective Oct. 2, 2008); N.M.A.C. §§ 8.50.125.12 and 8.50.13 (adopted Sept. 1, 2022 and eff. Jan. 23, 2023); 8.102.520.9 (eff. Jan. 1, 2023); New Mexico Child Support Enforcement Division, "Distribution of Collections and Pass-Through," CSED-MR-23-01 (Jan. 20, 2023); CSED "Policy and Procedures Manual," Part 125, "Fees, Payments and Distributions" (January 2023); 8.102.520.9 (eff. January 1, 2023). See WICSEC, "Distribution Outside the (Retained Support) Box: How States are Changing Their Policies to Pass Through Retained Support," September 2023.		
^u	N.Y. Social Services Law § 111-c(2)(d).		
^v	Or. Rev. Stat. §§ 25.020(b) and 412.007(3) (effective Oct. 1, 2008); OAR 137-055-6010(9) and 137-055-6022. SB 186, introduced on January 9, 2023, included a TANF pass-through of all current support but did not pass during the 2023 legislative session.		
^w	Pa. Cons Stat. tit. 23 § 4374(c) (effective Oct. 1, 2008); Pennsylvania Department of Human Services, "Cash Assistance Handbook," Appendix A.		
^x	Rhode Island FY 27 state budget bill, H 7127, "40-5.2-35. Child support pass-through," p. 232, January 2026, https://webserver.rilegislature.gov/BillText/BillText26/HouseText26/H7127Aaa.pdf .		
^y	S.C. Code Ann. § 43-5-222(1) ("of amounts collected which represent monthly monetary support obligations, the first seventy-five dollars of the monthly payment must be paid to the AFDC family and thereafter must be increased up to the amount of the monthly support obligation"); South Carolina Department of Social Services, "Temporary Assistance for Needy Families Policy Manual," §§ 8.7, 8.16.		
^z	Tenn. Comp. R. & Regs. §§ 1240-01-03 and 1240-01-04; Tennessee Department of Human Services Child Support Handbook, pp. 16-17.		
^{aa}	Tex. Admin. Code tit. 1, Part 15, § 372.404(4) (effective Oct 1, 2008); Texas Department of Health and Human Services, "Texas Works Handbook," A-1125, "OAG Distribution," revisions 15-4 (Oct. 1, 2015).		
^{bb}	HB 248 passed the legislature and was signed by the Governor on March 17, 2026. "H.B. 248 Family Law Modifications," Utah State Legislature, https://le.utah.gov/~2026/bills/static/HB0248.html .		
^{cc}	Vt. Stat. Ann. tit. 33, § 1105 (effective January 1, 2024); Vermont Office of Child Support, "Child Support in Vermont: A Handbook for Parents," p. 37. Passed-through support is disregarded in determining eligibility and benefits.		
^{dd}	Virginia Acts of Assembly-Chapter 780, Appropriations Act of 2016, Department of Social Services, §1-96, item 342 (approved May 20, 2016), p. 314; Virginia Department of Social Services, "Temporary Assistance for Needy Families (TANF) Manual," § 304.4.		
^{ee}	RCW §§ 26.23.035(4) and 74.08A, as amended by HB 1652, which was enacted by the Washington legislature on March 5 and signed by the governor on March 19, 2024, https://app.leg.wa.gov/bills/bills/summary/BillNumber=1652&Initiative=false&Year=2023 . See Brandon Block, "WA intercepts millions in child support for low-income families," Crosscut, January 25, 2024, https://crosscut.com/investigations/2024/01/wa-intercepts-millions-child-support-low-income-families . HB 2039 was signed by the governor on May 20, 2025 and became effective July 27, 2025, https://app.leg.wa.gov/bills/bills/summary/BillNumber=2039 .		
^{ff}	WV Code §§ 9-9-6(d)(3); 48-18-113; "State of West Virginia FY 2021 State Plan for Temporary Assistance for Needy Families," p. 5, https://dhhr.wv.gov/bcf/Reports/Documents/StatePlan_TANF_2021.pdf ; "West Virginia Income Maintenance Manual," §§ 4.5.2.B. (pp. 119-120); 4.5.3.C. (p. 123); 4.5.3.D. (p. 123).		
^{gg}	Wis. Stat. Ann. §§ 49.145(2)(s); 49.1452 ("paid to an individual applying for or receiving W2"); Wisconsin Department of Children and Families, "Wisconsin Works (W-2) Manual," chapter 15.1.2.		
^{hh}	Wyoming "Child Support Program Policy Manual," chapter 14.4 (implemented on May 1, 2021 and Oct. 1, 2021). See WICSEC, "Distribution Outside the (Retained Support) Box: How States are Changing Their Policies to Pass Through Retained Support," September 2023.		

