

FISCAL YEAR 2015

**ANNUAL REPORT TO THE STATES**  
Treasury Offset Program Delinquent Debt Collections





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## A MESSAGE FROM THE COMMISSIONER

**Sheryl R. Morrow**  
**Commissioner, Bureau of the Fiscal Service**

I am pleased to report that in Fiscal Year (FY) 2015, the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) collected more than \$3.0 billion in delinquent debts on behalf of state governments. This includes recoveries of delinquent child support and nutrition assistance debts, state income tax obligations, unemployment insurance compensation fraud debts, and more. In return, states have recovered \$35.3 million in overdue debts for the federal government.

This fourth "Annual Report to the States" provides important information to the American public describing how all 50 states, the District of Columbia, and three territories are maximizing their delinquent debt recovery efforts through participation in the Treasury Offset Program (TOP). In each of the last five years, federal collections for delinquent debts owed to states have ranged between \$3.0 and \$3.2 billion. In FY 2015, our key accomplishments included:

- The collection of \$1.9 billion in delinquent child support obligations, in partnership with the U.S. Department of Health and Human Services, Office of Child Support Enforcement, and participating states. These funds are repaid to states or provided to meet the needs of America's families and children.
- The recovery of \$1 billion, from the program's inception in FY 2011 until February 2015, in Unemployment Insurance (UI) improper payments to individuals by offset of federal tax refund payments to payees who received UI benefits as a result of fraud or a failure to report earnings.
- The state of Indiana joined the UI Benefit Program and 4 new states (California, Idaho, Pennsylvania and West Virginia) joined the UI Employer Tax Program. The UI program is a joint collaboration between Treasury, the U.S. Department of Labor, Internal Revenue Service, and participating states that recovered \$547.8 million in FY 2015.
- The state of Kansas and Commonwealth of Virginia joined the State Reciprocal Program (SRP). With eleven states and the District of Columbia now participating, SRP recovered \$47.7 million in FY 2015.
- The State Income Tax (SIT) program, with 40 states and the District of Columbia participating, recovered \$571.2 million for states in FY 2015.

The Fiscal Service has a proven track record of helping to collect long overdue funds owed to the states, recovering \$39.7 billion for participating states since the implementation of TOP in 1996. We continually look for the most effective and efficient ways to recover revenue while working with states who provide due process and an opportunity for debtors to dispute the debt or enter into a repayment plan.

TOP staff continues to meet with states (30 to date) to assist them in identifying ways to maximize their participation with TOP's programs. We hope your state is currently participating in each of TOP's programs as well, and benefitting from our efforts on your behalf. If you are not, I would encourage you to contact us today to schedule a federal-state partnership meeting to discuss how the Fiscal Service can help your state recover important funds it is owed.

For more information about TOP state programs, visit [www.fiscal.treasury.gov/topstateprograms](http://www.fiscal.treasury.gov/topstateprograms).

**Sheryl R. Morrow**

Commissioner, Bureau of the Fiscal Service

# FY 2015 DELINQUENT DEBT COLLECTION TOTALS



**In FY 2015, the United States recovered more than \$3.2 billion through five state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$475.5	\$561.8	\$605.3	\$546.5	\$571.2
● <b>State Reciprocal</b>	\$36.3	\$53.8	\$37.8	\$52.3	\$47.7
● <b>Unemployment Insurance</b>	\$25.9	\$132.9	\$326.2	\$370.7	\$547.8
● <b>Child Support: Total</b>	\$2,312.9	\$2,254.8	\$1,949.9	\$1,910.0	\$1,896.7
<i>Child Support: Admin Offset</i>	\$10.4	\$8.1	\$8.6	\$8.7	\$7.6
<i>Child Support: Tax Refund Offset</i>	\$2,302.4	\$2,246.7	\$1,941.4	\$1,901.3	\$1,889.1
● <b>SNAP</b>	\$102.6	\$118.1	\$119.1	\$131.5	\$153.2
<b>Grand Totals:</b>	<b>\$2,953.1</b>	<b>\$3,121.4</b>	<b>\$3,038.3</b>	<b>\$3,011.0</b>	<b>\$3,216.6</b>

*Dollars in Millions.  
Totals may not sum due to rounding.*

## TOP State Programs

The Treasury Offset Program (TOP) is a centralized offset program administered by the U.S. Department of the Treasury, Bureau of the Fiscal Service, to collect delinquent debts owed to federal agencies and states. The simple premise of TOP is that, as Treasury, we should not be paying money to those who have failed to meet their obligations to government agencies without first applying that money to the delinquent obligation. While we strive to collect the maximum amount of dollars possible, we are well aware of the need for debtors to be treated fairly. We work to ensure that debtors are provided with due process, including proper notices and dispute opportunities, as well as the chance to repay debts over time.

### ● State Income Tax Program (SIT)

TOP offsets federal tax refund payments to payees who owe delinquent state income tax obligations.

### ● State Reciprocal Program (SRP)

TOP offsets federal vendor and other non-tax payments to payees who owe delinquent debts to state agencies. In return, states offset payments to payees who owe delinquent debts to federal agencies.

### ● Unemployment Insurance Program (UI)

In partnership with the U.S. Department of Labor, TOP offsets federal tax refund payments to payees who owe delinquent unemployment insurance debts due to 1) fraud or a person's failure to report earnings, or 2) unpaid UI employer tax debt that remains uncollected as of one year after the debt was determined due.

### ● Child Support Program

States submit delinquent child support obligations to the U.S. Department of Health and Human Services, Office of Child Support Enforcement (OCSE), which in turn submits the debts to TOP for collection through the offset of federal tax refund and other eligible payments.

### ● Supplemental Nutrition Assistance Program (SNAP)

States submit delinquent nutrition assistance obligations to the U.S. Department of Agriculture, Food and Nutrition Service (FNS), which in turn submits the debts to TOP for collection through the offset of federal tax refund and other eligible payments.

*Source: U.S. Department of the Treasury, Bureau of the Fiscal Service*



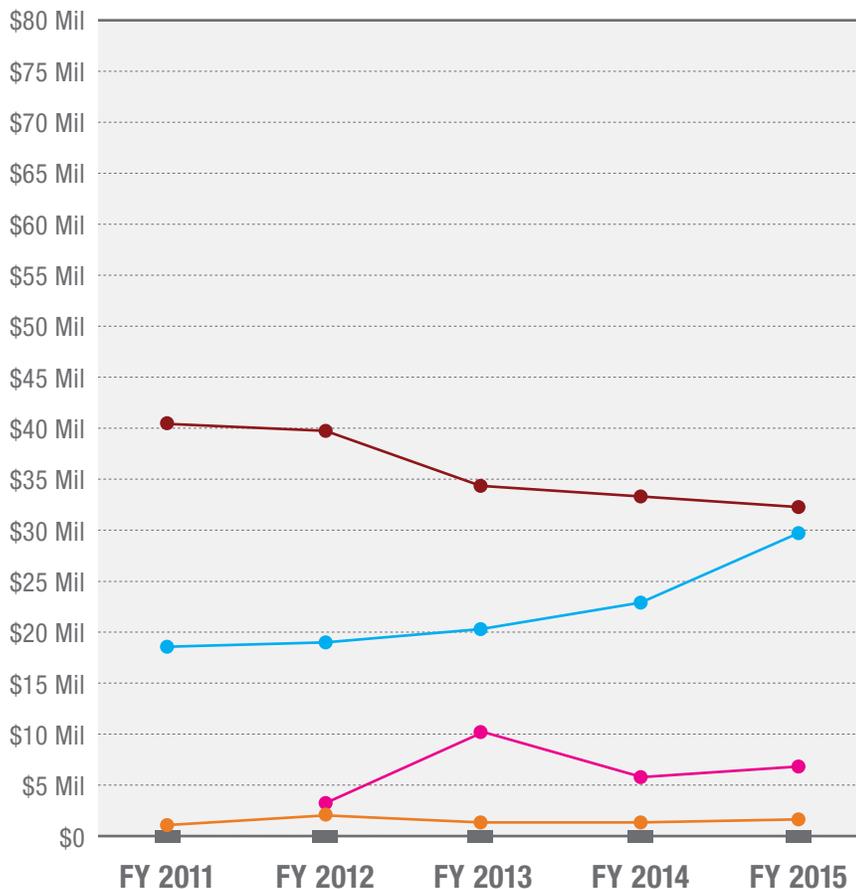
# STATE OF ALABAMA

In FY 2015, the state of Alabama recovered \$70.8 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$19.0	\$19.5	\$20.4	\$23.7	\$29.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$3.6	\$10.5	\$5.8	\$6.9
<b>Child Support: Total</b>	\$40.6	\$39.5	\$34.2	\$33.8	\$32.2
<i>Child Support: Admin Offset</i>	\$0.3	\$0.3	\$0.3	\$0.2	\$0.2
<i>Child Support: Tax Refund Offset</i>	\$40.3	\$39.2	\$33.9	\$33.6	\$32.0
SNAP	\$1.3	\$2.3	\$1.8	\$1.8	\$2.0
<b>Grand Totals:</b>	<b>\$60.9</b>	<b>\$64.9</b>	<b>\$66.8</b>	<b>\$65.2</b>	<b>\$70.8</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



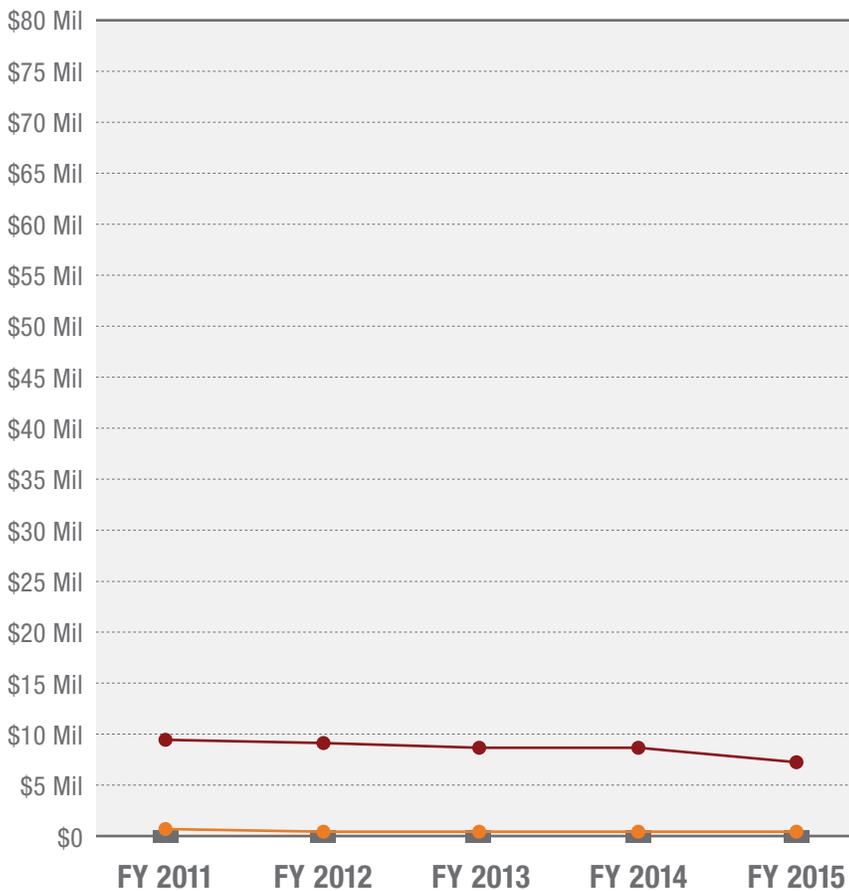


**In FY 2015, the state of Alaska recovered \$7.5 million through two state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$9.4	\$9.1	\$8.1	\$8.2	\$7.3
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$9.3	\$9.0	\$8.0	\$8.1	\$7.3
● SNAP	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Grand Totals:</b>	<b>\$9.5</b>	<b>\$9.2</b>	<b>\$8.2</b>	<b>\$8.3</b>	<b>\$7.5</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program.

Dollars in Millions.  
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**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





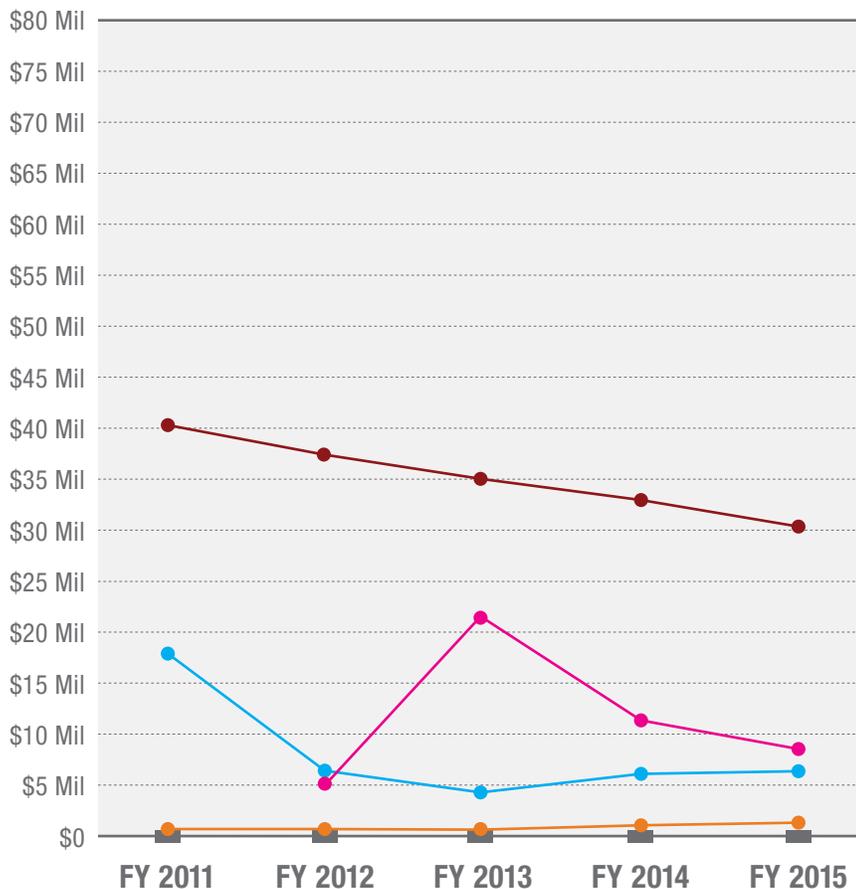
# STATE OF ARIZONA

In FY 2015, the state of Arizona recovered \$45.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$17.8	\$6.9	\$4.6	\$6.0	\$6.2
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$5.1	\$21.5	\$11.1	\$8.1
<b>Child Support: Total</b>	<b>\$40.8</b>	<b>\$37.7</b>	<b>\$35.0</b>	<b>\$33.0</b>	<b>\$30.9</b>
<i>Child Support: Admin Offset</i>	<i>\$0.5</i>	<i>\$0.3</i>	<i>\$0.3</i>	<i>\$0.5</i>	<i>\$0.4</i>
<i>Child Support: Tax Refund Offset</i>	<i>\$40.3</i>	<i>\$37.4</i>	<i>\$34.8</i>	<i>\$32.5</i>	<i>\$30.5</i>
SNAP	\$0.4	\$0.4	\$0.4	\$0.5	\$0.8
<b>Grand Totals:</b>	<b>\$59.0</b>	<b>\$50.1</b>	<b>\$61.5</b>	<b>\$50.6</b>	<b>\$45.9</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
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### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF ARKANSAS

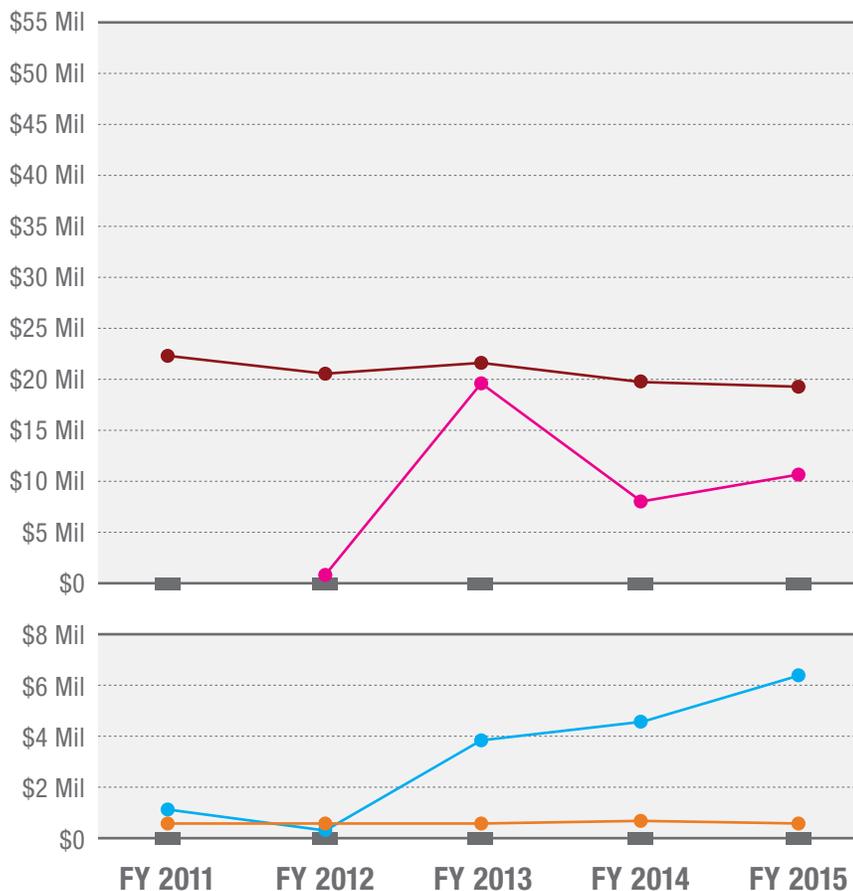


**In FY 2015, the state of Arkansas recovered \$36.8 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$1.2	\$0.4	\$3.9	\$4.5	\$6.3
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	\$0.2	\$19.3	\$8.0	\$10.2
● <b>Child Support: Total</b>	\$22.0	\$20.9	\$21.2	\$19.9	\$19.6
<i>Child Support: Admin Offset</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Child Support: Tax Refund Offset</i>	\$21.8	\$20.8	\$21.0	\$19.8	\$19.5
● <b>SNAP</b>	\$0.7	\$0.7	\$0.7	\$0.8	\$0.7
<b>Grand Totals:</b>	<b>\$23.9</b>	<b>\$22.2</b>	<b>\$45.1</b>	<b>\$33.2</b>	<b>\$36.8</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





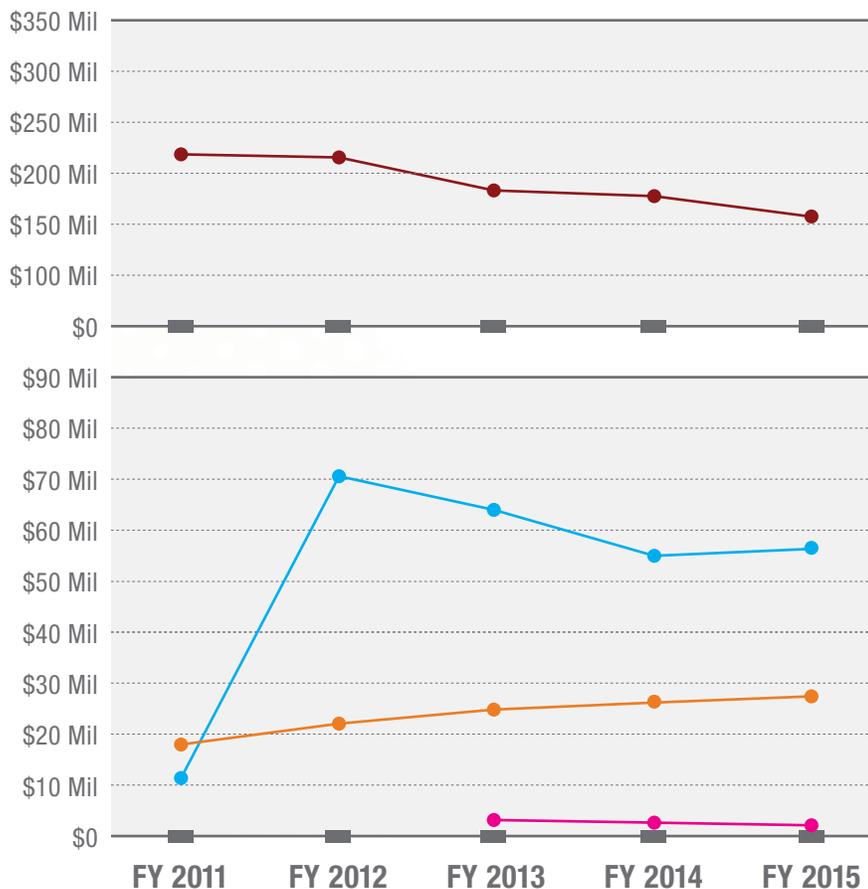
# STATE OF CALIFORNIA

In FY 2015, the state of California recovered \$441.6 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$11.8	\$70.7	\$64.8	\$56.1	\$59.8
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$3.7	\$2.8	\$197.5
● Child Support: Total	\$222.0	\$217.2	\$187.4	\$173.3	\$155.8
Child Support: Admin Offset	\$1.7	\$1.4	\$1.4	\$1.3	\$1.2
Child Support: Tax Refund Offset	\$220.3	\$215.8	\$186.0	\$172.0	\$154.6
● SNAP	\$18.9	\$21.8	\$25.8	\$27.7	\$28.5
<b>Grand Totals:</b>	<b>\$252.8</b>	<b>\$309.7</b>	<b>\$281.7</b>	<b>\$259.9</b>	<b>\$441.6</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF COLORADO

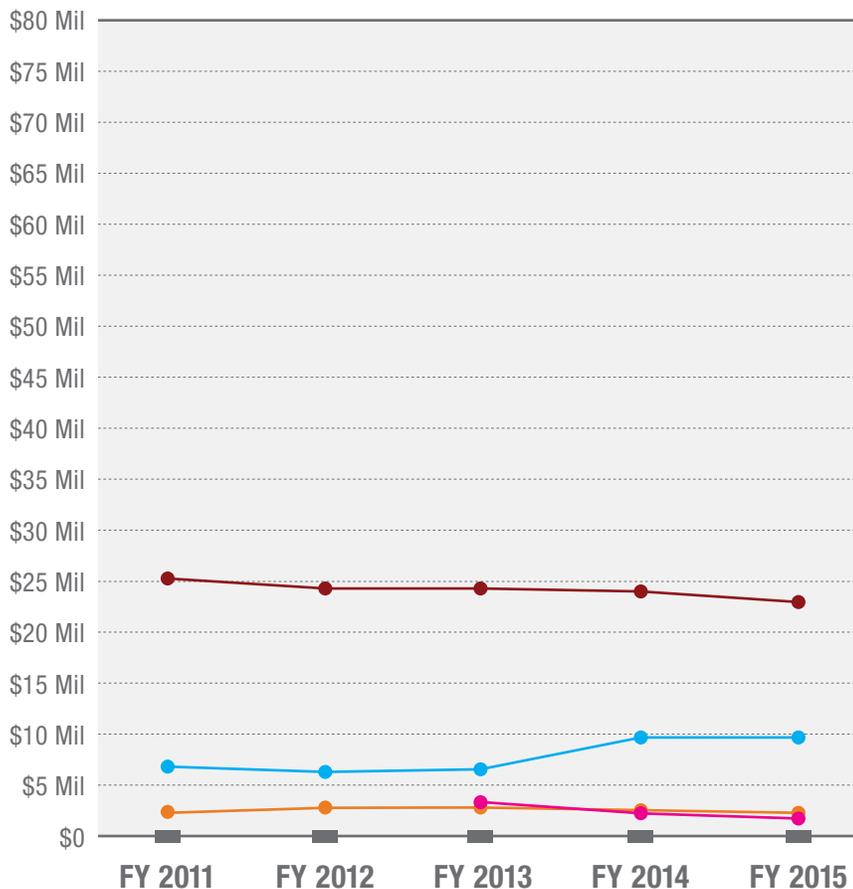


**In FY 2015, the state of Colorado recovered \$38.0 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$6.7	\$6.2	\$6.3	\$9.6	\$9.6
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	*	\$3.8	\$2.3	\$2.1
● <b>Child Support: Total</b>	\$25.2	\$24.8	\$24.7	\$24.1	\$23.5
<i>Child Support: Admin Offset</i>	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3
<i>Child Support: Tax Refund Offset</i>	\$25.0	\$24.6	\$24.5	\$23.9	\$23.2
● <b>SNAP</b>	\$2.1	\$3.6	\$3.7	\$3.1	\$2.9
<b>Grand Totals:</b>	<b>\$34.0</b>	<b>\$34.6</b>	<b>\$38.3</b>	<b>\$39.2</b>	<b>\$38.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



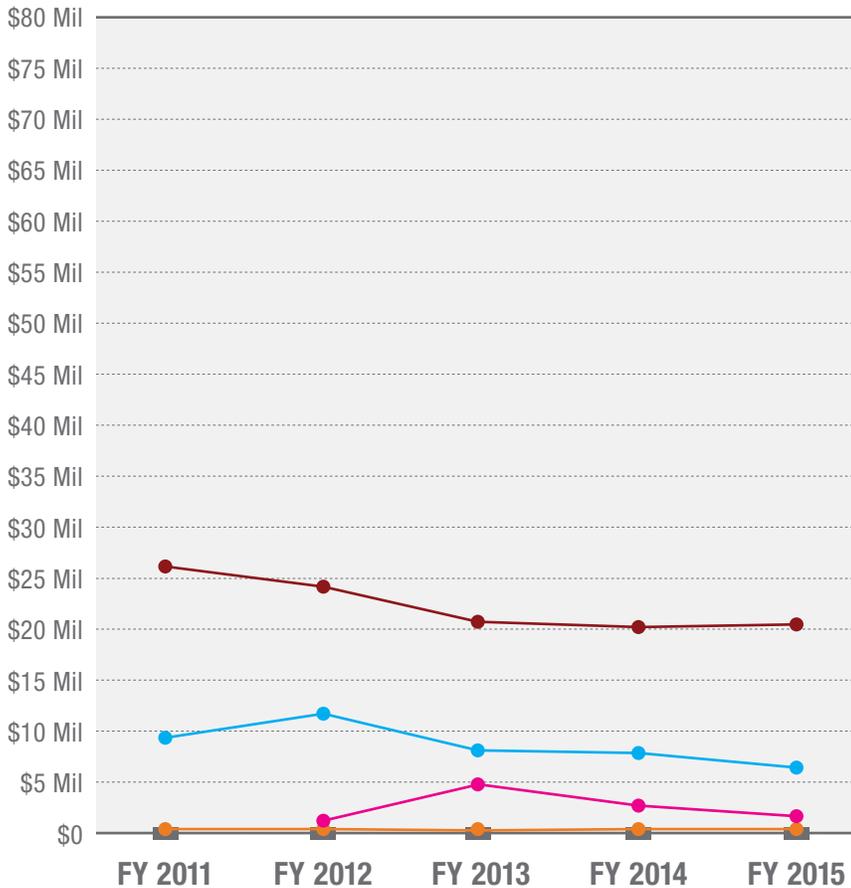
# STATE OF CONNECTICUT

In FY 2015, the state of Connecticut recovered \$30.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$9.2	\$11.8	\$8.2	\$7.7	\$6.5
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$1.0	\$4.9	\$2.9	\$2.2
<b>Child Support: Total</b>	\$26.1	\$24.3	\$21.2	\$20.8	\$21.0
<i>Child Support: Admin Offset</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Child Support: Tax Refund Offset</i>	\$26.0	\$24.2	\$21.1	\$20.7	\$20.9
SNAP	\$0.2	\$0.2	\$0.2	\$0.1	\$0.1
<b>Grand Totals:</b>	<b>\$35.5</b>	<b>\$37.3</b>	<b>\$34.4</b>	<b>\$31.5</b>	<b>\$30.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF DELAWARE



**In FY 2015, the state of Delaware recovered \$11.9 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$2.3	\$2.6	\$3.2	\$2.5	\$2.1
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	*	\$0.2	\$6.1	\$2.7
● <b>Child Support: Total</b>	\$6.9	\$6.1	\$5.7	\$5.9	\$6.0
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$6.9	\$6.1	\$5.7	\$5.8	\$5.9
● <b>SNAP</b>	\$0.2	\$0.2	\$0.4	\$0.6	\$1.1
<b>Grand Totals:</b>	<b>\$9.5</b>	<b>\$9.0</b>	<b>\$9.5</b>	<b>\$15.1</b>	<b>\$11.9</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





# DISTRICT OF COLUMBIA

In FY 2015, the District of Columbia recovered \$15.8 million through five state programs in the Treasury Offset Program (TOP) and recovered \$2.7 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$4.7	\$6.2	\$6.7	\$5.9	\$5.6
● State Reciprocal	*	*	\$9.8	\$11.5	\$4.8
● Unemployment Insurance	*	\$0.3	\$2.6	\$1.4	\$1.6
● Child Support: Total	\$5.1	\$4.6	\$4.0	\$3.8	\$3.6
Child Support: Admin Offset	\$0.0**	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$5.0	\$4.5	\$3.9	\$3.7	\$3.5
● SNAP	\$0.3	\$0.4	\$0.3	\$0.4	\$0.4
<b>Grand Totals:</b>	<b>\$10.0</b>	<b>\$11.5</b>	<b>\$23.4</b>	<b>\$23.0</b>	<b>\$15.8</b>

\* The District of Columbia did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF FLORIDA

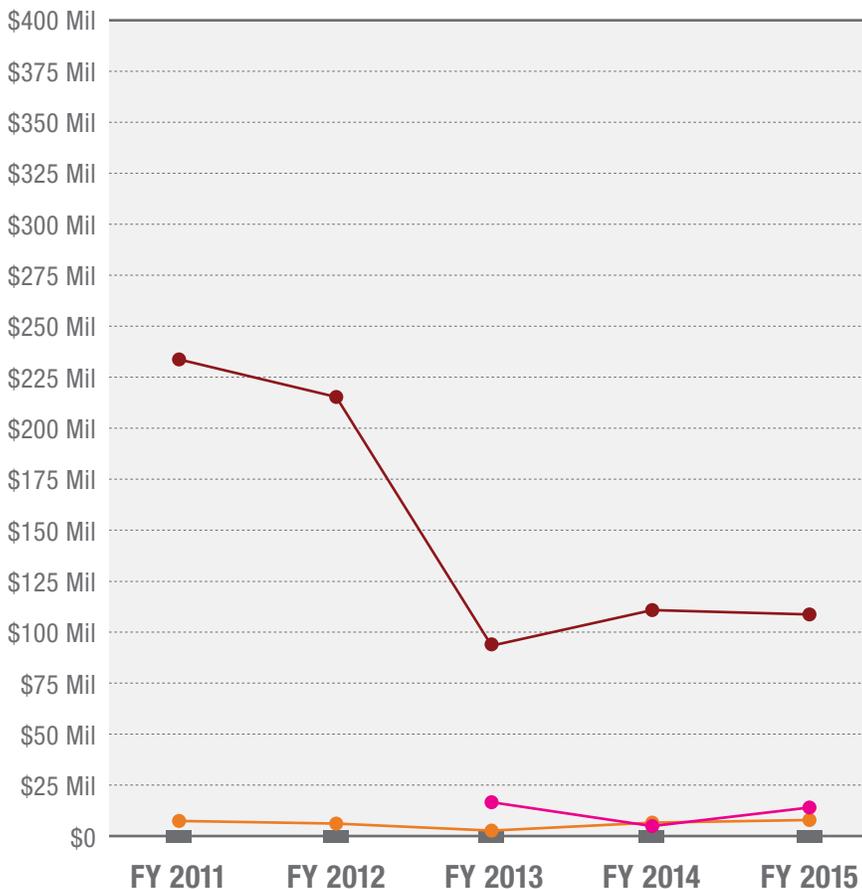


In FY 2015, the state of Florida recovered \$134.9 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$19.6	\$4.6	\$14.9
● Child Support: Total	\$230.8	\$217.6	\$90.8	\$118.8	\$114.0
Child Support: Admin Offset	\$0.4	\$0.4	\$0.3	\$0.5	\$0.3
Child Support: Tax Refund Offset	\$230.4	\$217.1	\$90.5	\$118.3	\$113.7
● SNAP	\$5.8	\$5.3	\$4.4	\$5.8	\$6.0
<b>Grand Totals:</b>	<b>\$236.6</b>	<b>\$222.8</b>	<b>\$114.8</b>	<b>\$129.3</b>	<b>\$134.9</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





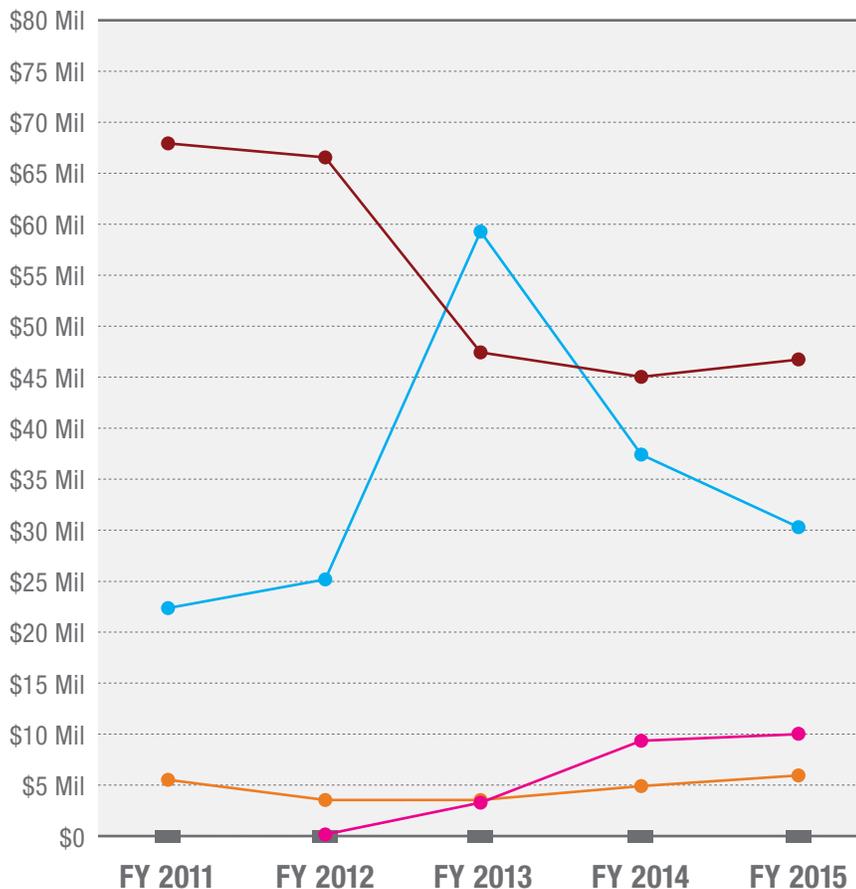
# STATE OF GEORGIA

**In FY 2015, the state of Georgia recovered \$92.7 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$22.8	\$25.4	\$59.0	\$37.5	\$30.3
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	\$0.1	\$3.0	\$9.7	\$10.0
● <b>Child Support: Total</b>	\$68.4	\$66.3	\$47.0	\$45.0	\$46.9
<i>Child Support: Admin Offset</i>	\$0.0**	*	*	*	*
<i>Child Support: Tax Refund Offset</i>	\$68.3	\$66.3	\$47.0	\$45.0	\$46.9
● <b>SNAP</b>	\$5.2	\$4.0	\$3.5	\$4.9	\$5.5
<b>Grand Totals:</b>	<b>\$96.3</b>	<b>\$95.9</b>	<b>\$112.6</b>	<b>\$97.0</b>	<b>\$92.7</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.

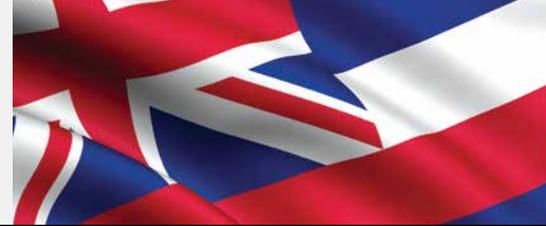


### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF HAWAII

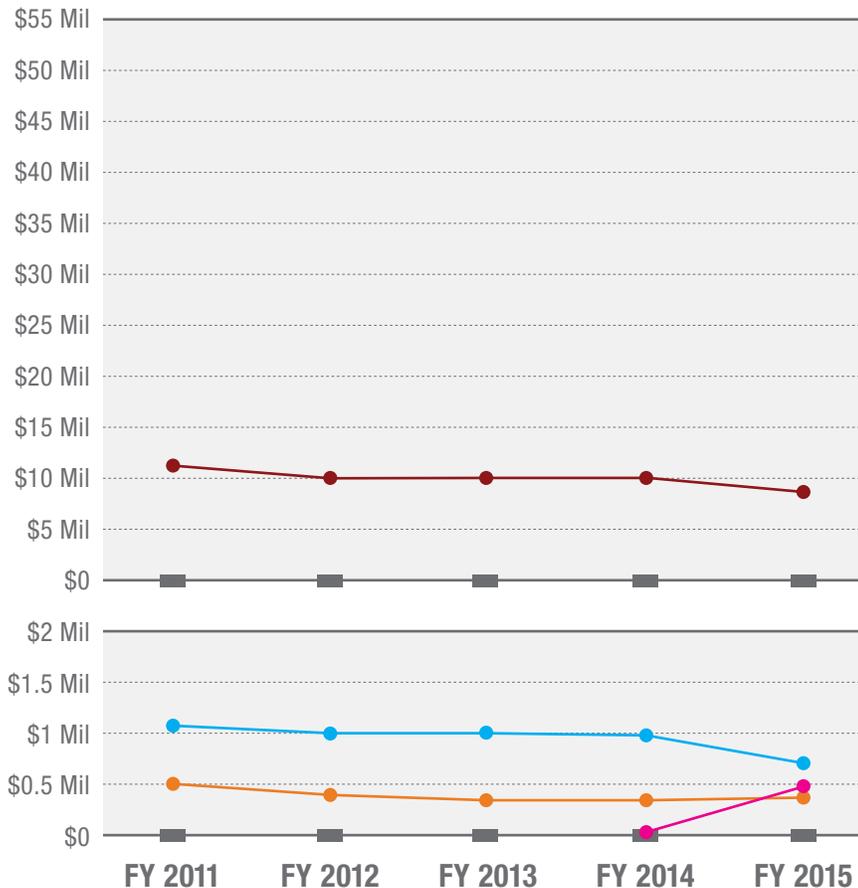


In FY 2015, the state of Hawaii recovered \$11.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$1.1	\$1.0	\$1.0	\$0.9	\$0.7
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	\$0.1	\$0.5
● Child Support: Total	\$11.0	\$10.0	\$10.0	\$10.0	\$9.7
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$10.9	\$9.9	\$9.8	\$9.9	\$9.7
● SNAP	\$0.5	\$0.4	\$0.3	\$0.3	\$0.4
<b>Grand Totals:</b>	<b>\$12.6</b>	<b>\$11.3</b>	<b>\$11.3</b>	<b>\$11.2</b>	<b>\$11.4</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





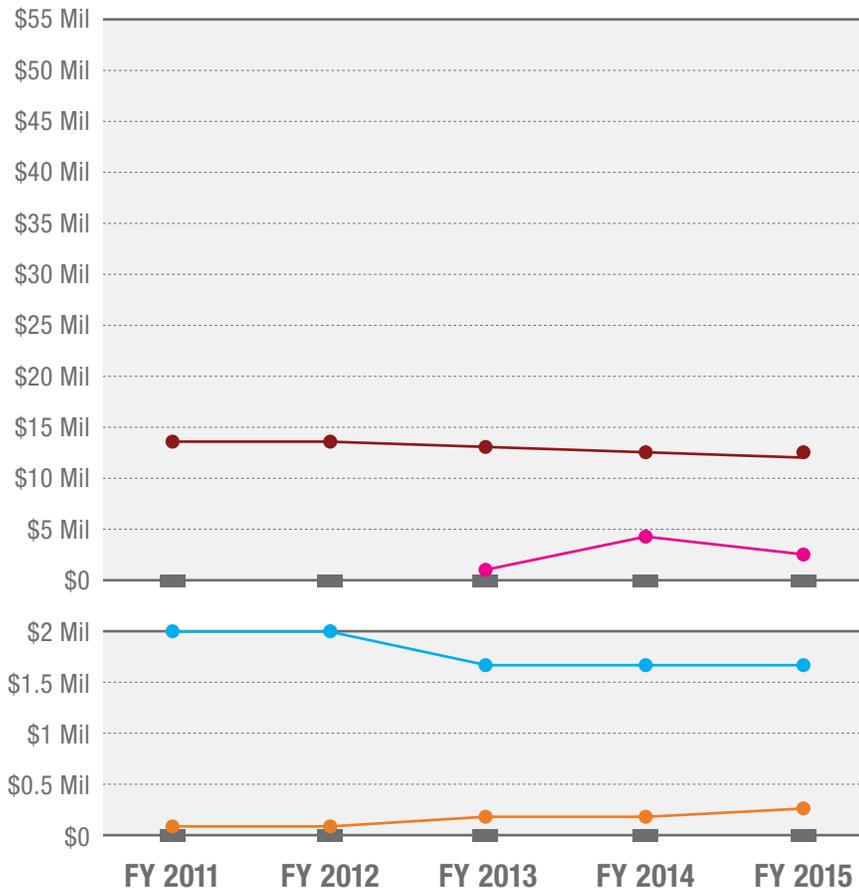
# STATE OF IDAHO

In FY 2015, the state of Idaho recovered \$17.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$2.0	\$2.0	\$1.6	\$1.6	\$1.6
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$1.2	\$4.0	\$2.6
● Child Support: Total	\$14.4	\$14.4	\$14.0	\$13.4	\$13.4
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$14.3	\$14.3	\$13.9	\$13.3	\$13.3
● SNAP	\$0.1	\$0.1	\$0.2	\$0.2	\$0.3
<b>Grand Totals:</b>	<b>\$16.5</b>	<b>\$16.5</b>	<b>\$17.1</b>	<b>\$19.2</b>	<b>\$17.9</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF ILLINOIS

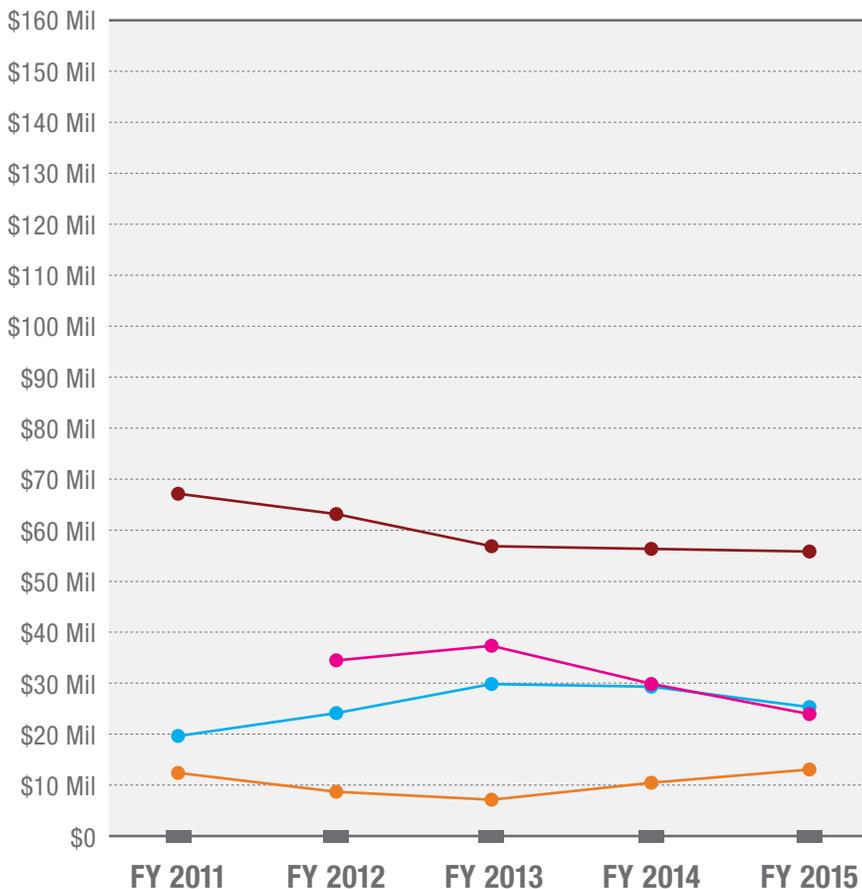


**In FY 2015, the state of Illinois recovered \$117.8 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$19.9	\$23.7	\$29.9	\$29.6	\$25.0
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	\$34.9	\$37.6	\$29.7	\$24.1
● <b>Child Support: Total</b>	\$68.5	\$63.9	\$57.0	\$56.8	\$56.3
<i>Child Support: Admin Offset</i>	\$0.4	\$0.3	\$0.4	\$0.4	\$0.4
<i>Child Support: Tax Refund Offset</i>	\$68.1	\$63.6	\$56.6	\$56.4	\$55.9
● <b>SNAP</b>	\$11.1	\$9.1	\$8.8	\$10.3	\$12.4
<b>Grand Totals:</b>	<b>\$99.5</b>	<b>\$131.6</b>	<b>\$133.3</b>	<b>\$126.4</b>	<b>\$117.8</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



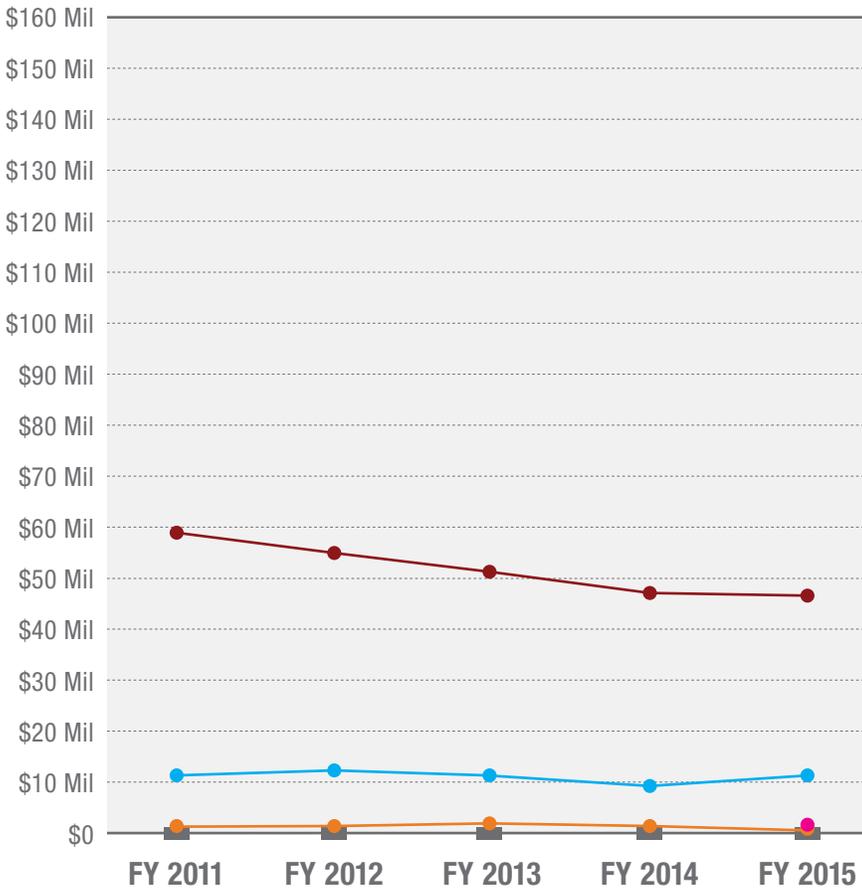
# STATE OF INDIANA

In FY 2015, the state of Indiana recovered \$61.1 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$11.0	\$12.5	\$11.6	\$9.7	\$11.1
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	\$1.1
● Child Support: Total	\$59.3	\$55.6	\$51.2	\$48.8	\$48.0
Child Support: Admin Offset	\$0.3	\$0.2	\$0.3	\$0.3	\$0.2
Child Support: Tax Refund Offset	\$59.0	\$55.4	\$50.9	\$48.5	\$47.8
● SNAP	\$1.0	\$1.5	\$1.7	\$1.2	\$0.9
<b>Grand Totals:</b>	<b>\$71.2</b>	<b>\$69.6</b>	<b>\$64.4</b>	<b>\$59.7</b>	<b>\$61.1</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



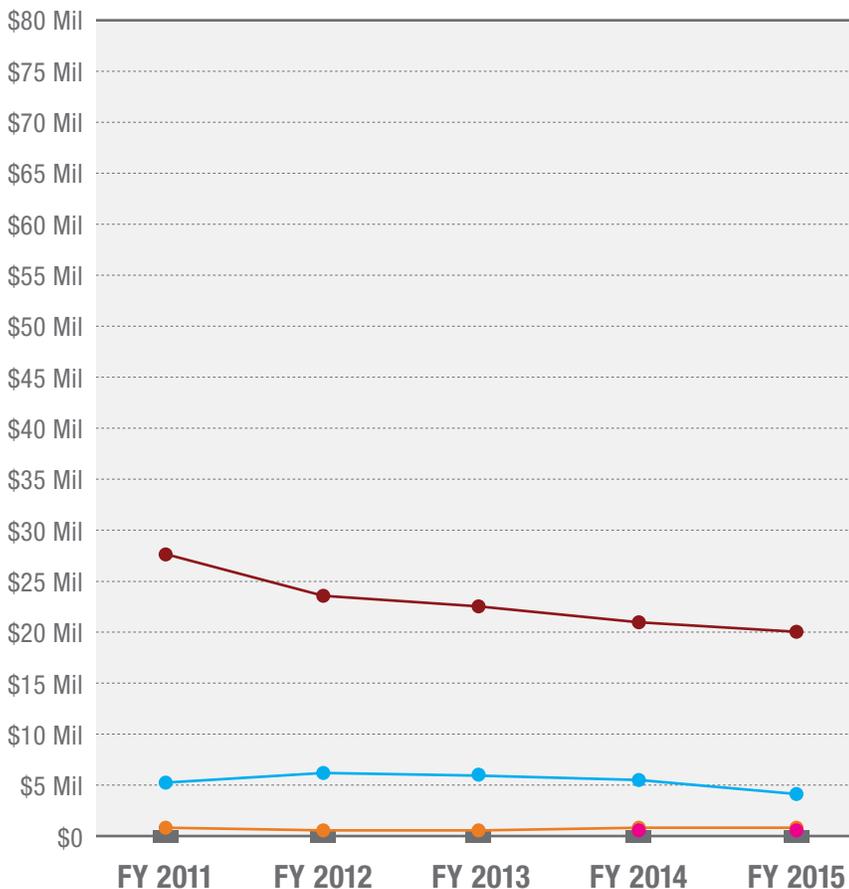


In FY 2015, the state of Iowa recovered \$25.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$5.3	\$6.3	\$6.0	\$5.5	\$4.1
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	\$0.2	\$0.3
● Child Support: Total	\$27.5	\$23.9	\$22.6	\$21.0	\$20.0
Child Support: Admin Offset	\$0.2	\$0.2	\$0.1	\$0.2	\$0.1
Child Support: Tax Refund Offset	\$27.2	\$23.7	\$22.5	\$20.8	\$19.8
● SNAP	\$0.4	\$0.3	\$0.3	\$0.5	\$0.6
<b>Grand Totals:</b>	<b>\$33.2</b>	<b>\$30.6</b>	<b>\$28.9</b>	<b>\$27.2</b>	<b>\$25.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



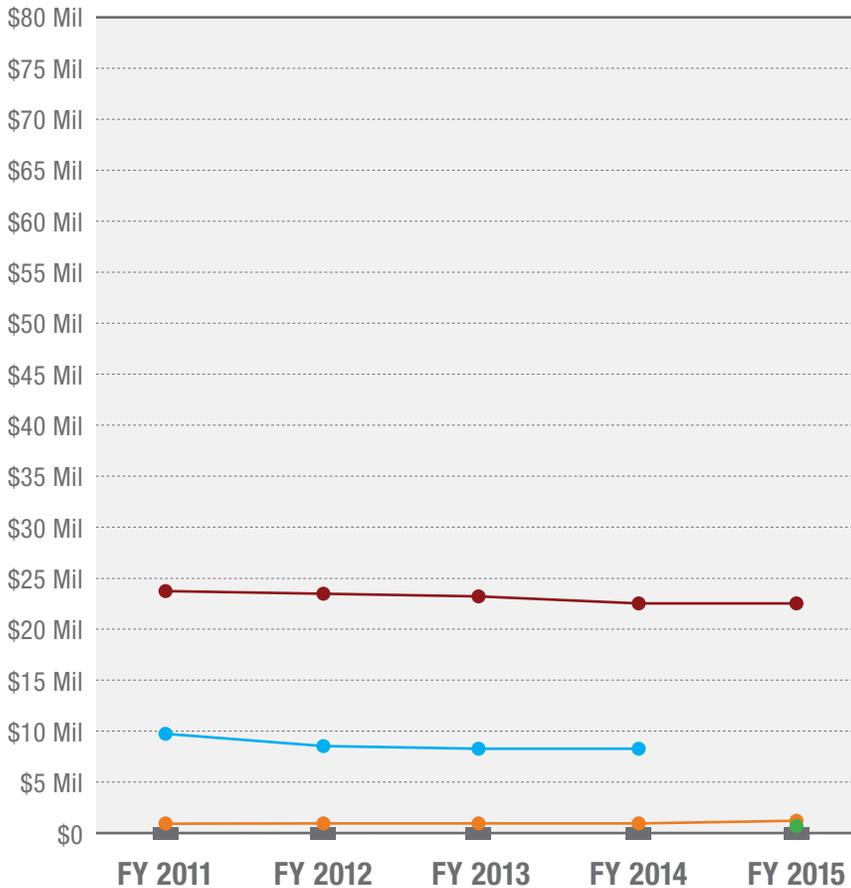
# STATE OF KANSAS

In FY 2015, the state of Kansas recovered \$29.3 million through four state programs in the Treasury Offset Program (TOP) and recovered \$0.4 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$9.0	\$8.4	\$8.0	\$8.1	\$5.6
● State Reciprocal	*	*	*	*	\$0.6
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$24.2	\$23.3	\$23.0	\$22.2	\$22.2
Child Support: Admin Offset	\$0.2	\$0.1	\$0.2	\$0.2	\$0.1
Child Support: Tax Refund Offset	\$24.0	\$23.2	\$22.9	\$22.1	\$22.0
● SNAP	\$0.8	\$0.8	\$0.8	\$0.7	\$1.0
<b>Grand Totals:</b>	<b>\$34.0</b>	<b>\$32.5</b>	<b>\$31.8</b>	<b>\$31.1</b>	<b>\$29.3</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# COMMONWEALTH OF KENTUCKY

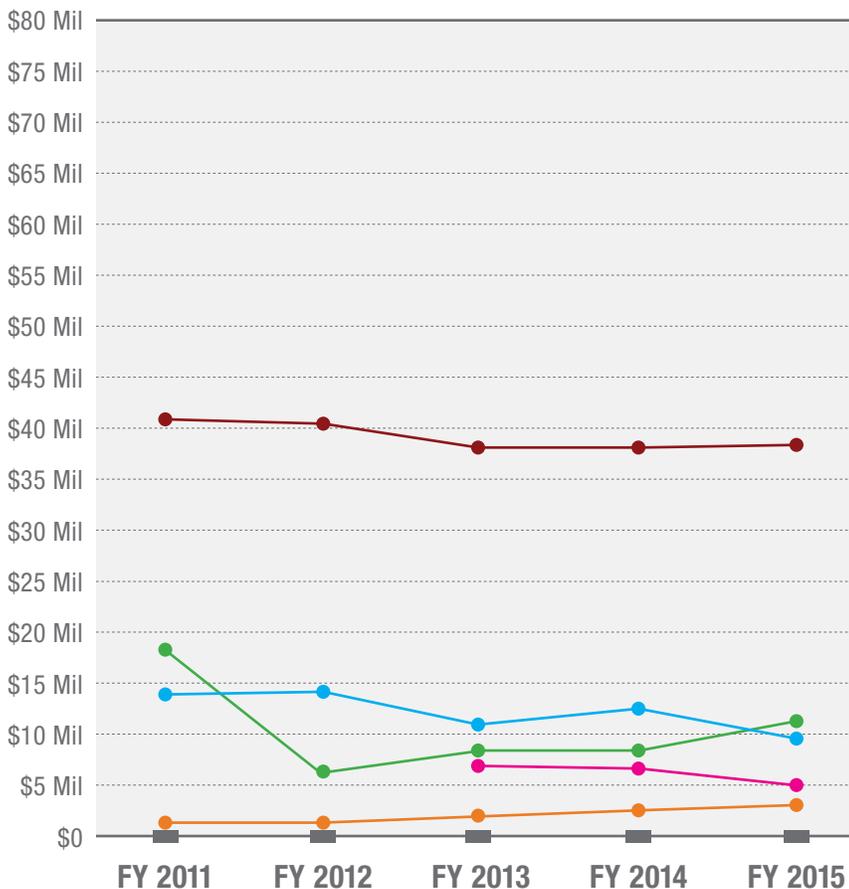


**In FY 2015, the commonwealth of Kentucky recovered \$67.9 million through five state programs in the Treasury Offset Program (TOP) and recovered \$0.5 million for the federal government.**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$14.1	\$14.4	\$11.2	\$12.6	\$9.7
● <b>State Reciprocal</b>	\$18.7	\$6.9	\$8.6	\$8.4	\$11.7
● <b>Unemployment Insurance</b>	*	*	\$7.4	\$6.4	\$5.0
● <b>Child Support: Total</b>	\$41.2	\$40.8	\$38.1	\$38.1	\$38.3
<i>Child Support: Admin Offset</i>	\$0.2	\$0.2	\$0.2	\$0.2	\$0.1
<i>Child Support: Tax Refund Offset</i>	\$41.0	\$40.6	\$37.9	\$37.9	\$38.2
● <b>SNAP</b>	\$1.6	\$1.8	\$2.3	\$2.6	\$3.2
<b>Grand Totals:</b>	<b>\$75.6</b>	<b>\$63.9</b>	<b>\$67.6</b>	<b>\$68.1</b>	<b>\$67.9</b>

\* Commonwealth did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





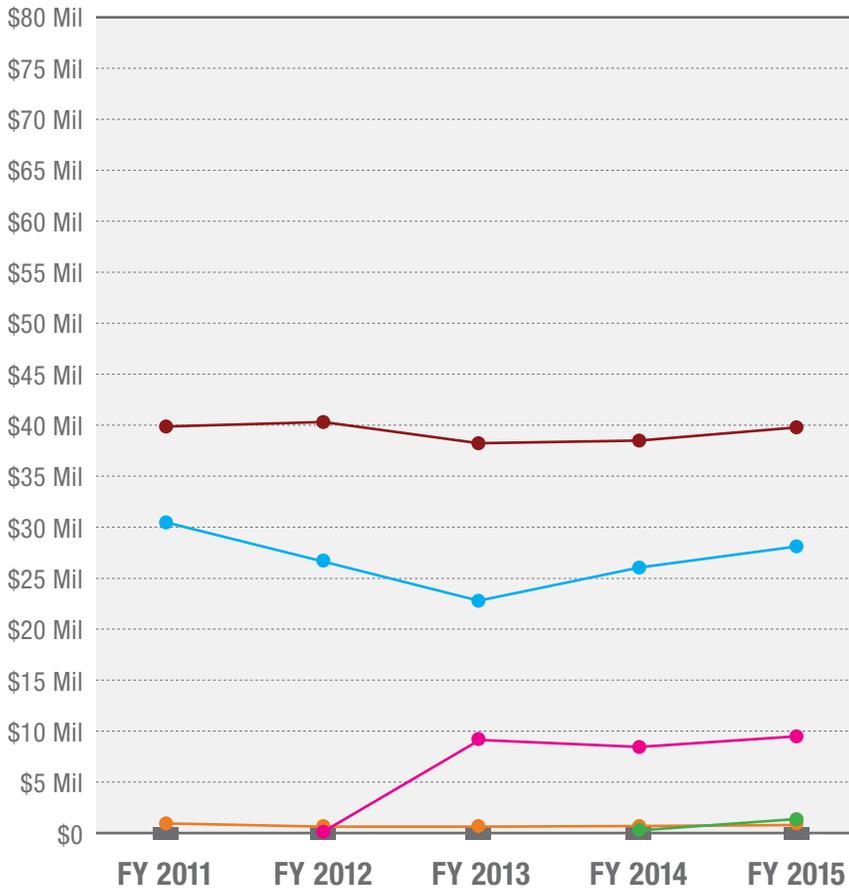
# STATE OF LOUISIANA

In FY 2015, the state of Louisiana recovered \$80.3 million through five state programs in the Treasury Offset Program (TOP) and recovered \$0.02 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$30.9	\$26.7	\$23.5	\$26.0	\$28.0
● State Reciprocal	*	*	*	\$0.1	\$1.6
● Unemployment Insurance	*	\$0.1	\$9.2	\$8.5	\$9.8
● Child Support: Total	\$39.6	\$40.3	\$38.3	\$38.5	\$39.9
Child Support: Admin Offset	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$39.4	\$40.1	\$38.2	\$38.3	\$39.7
● SNAP	\$1.0	\$0.8	\$0.8	\$0.9	\$1.1
<b>Grand Totals:</b>	<b>\$71.4</b>	<b>\$67.8</b>	<b>\$71.8</b>	<b>\$73.9</b>	<b>\$80.3</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.

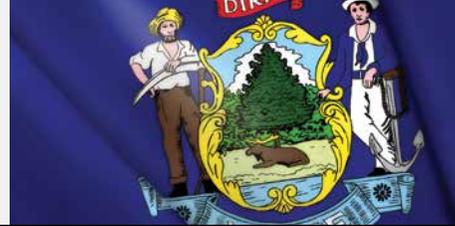


### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF MAINE



In FY 2015, the state of Maine recovered \$16.9 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$2.8	\$2.8	\$3.3	\$3.4	\$2.7
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	*	*	\$0.5	\$4.4
<b>Child Support: Total</b>	\$11.4	\$11.2	\$10.8	\$9.7	\$9.4
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0**
Child Support: Tax Refund Offset	\$11.3	\$11.1	\$10.8	\$9.6	\$9.4
SNAP	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4
<b>Grand Totals:</b>	<b>\$14.4</b>	<b>\$14.2</b>	<b>\$14.4</b>	<b>\$13.9</b>	<b>\$16.9</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





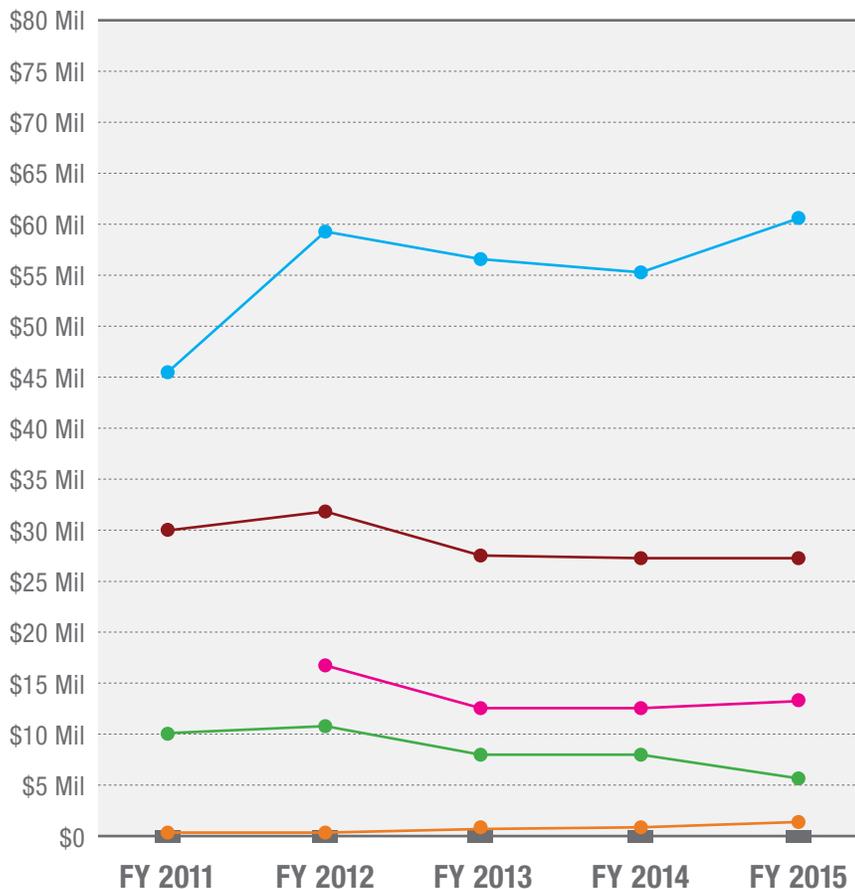
# STATE OF MARYLAND

In FY 2015, the state of Maryland recovered \$107.4 million through five state programs in the Treasury Offset Program (TOP) and recovered \$9.9 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$45.5	\$59.0	\$56.0	\$55.2	\$60.4
● <b>State Reciprocal</b>	\$10.2	\$10.9	\$8.7	\$8.4	\$5.9
● <b>Unemployment Insurance</b>	*	\$16.3	\$12.6	\$12.2	\$13.5
● <b>Child Support: Total</b>	\$30.6	\$31.1	\$27.1	\$26.9	\$26.9
<i>Child Support: Admin Offset</i>	\$0.5	\$0.4	\$0.4	\$0.4	\$0.3
<i>Child Support: Tax Refund Offset</i>	\$30.1	\$30.7	\$26.7	\$26.6	\$26.6
● <b>SNAP</b>	\$0.4	\$0.4	\$0.6	\$0.6	\$0.8
<b>Grand Totals:</b>	<b>\$86.6</b>	<b>\$117.8</b>	<b>\$104.9</b>	<b>\$103.4</b>	<b>\$107.4</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# COMMONWEALTH OF MASSACHUSETTS



In FY 2015, the commonwealth of Massachusetts recovered \$33.9 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$7.5	\$8.2	\$7.4	\$8.5	\$8.8
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$27.0	\$26.8	\$24.1	\$22.9	\$23.2
Child Support: Admin Offset	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$26.8	\$26.6	\$23.9	\$22.7	\$23.1
● SNAP	\$0.3	\$0.4	\$0.8	\$1.7	\$1.9
<b>Grand Totals:</b>	<b>\$34.8</b>	<b>\$35.4</b>	<b>\$32.3</b>	<b>\$33.1</b>	<b>\$33.9</b>

\* Commonwealth did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



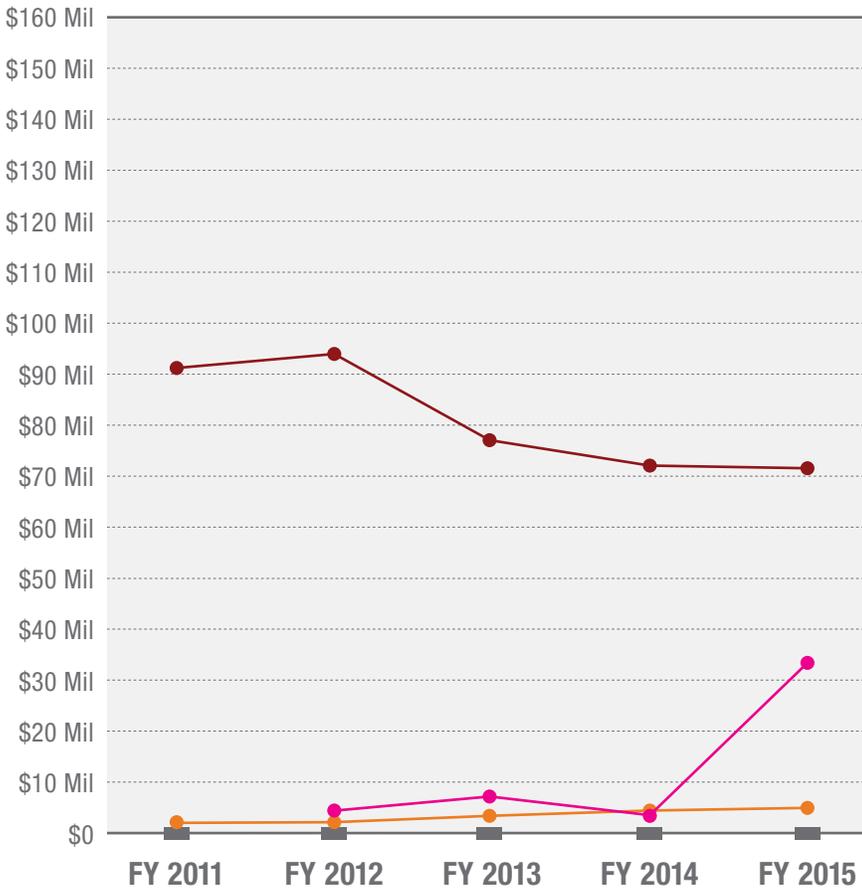
# STATE OF MICHIGAN

In FY 2015, the state of Michigan recovered \$109.0 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	*	*	*	*	*
State Reciprocal	*	*	*	*	*
Unemployment Insurance	\$0.2	\$5.5	\$8.8	\$3.3	\$32.5
<b>Child Support: Total</b>	\$91.7	\$94.4	\$78.0	\$71.9	\$71.6
<i>Child Support: Admin Offset</i>	\$0.1	*	*	*	*
<i>Child Support: Tax Refund Offset</i>	\$91.6	\$94.4	\$78.0	\$71.9	\$71.6
SNAP	\$2.4	\$2.1	\$3.1	\$4.1	\$4.9
<b>Grand Totals:</b>	<b>\$94.4</b>	<b>\$102.0</b>	<b>\$89.9</b>	<b>\$79.3</b>	<b>\$109.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF MINNESOTA

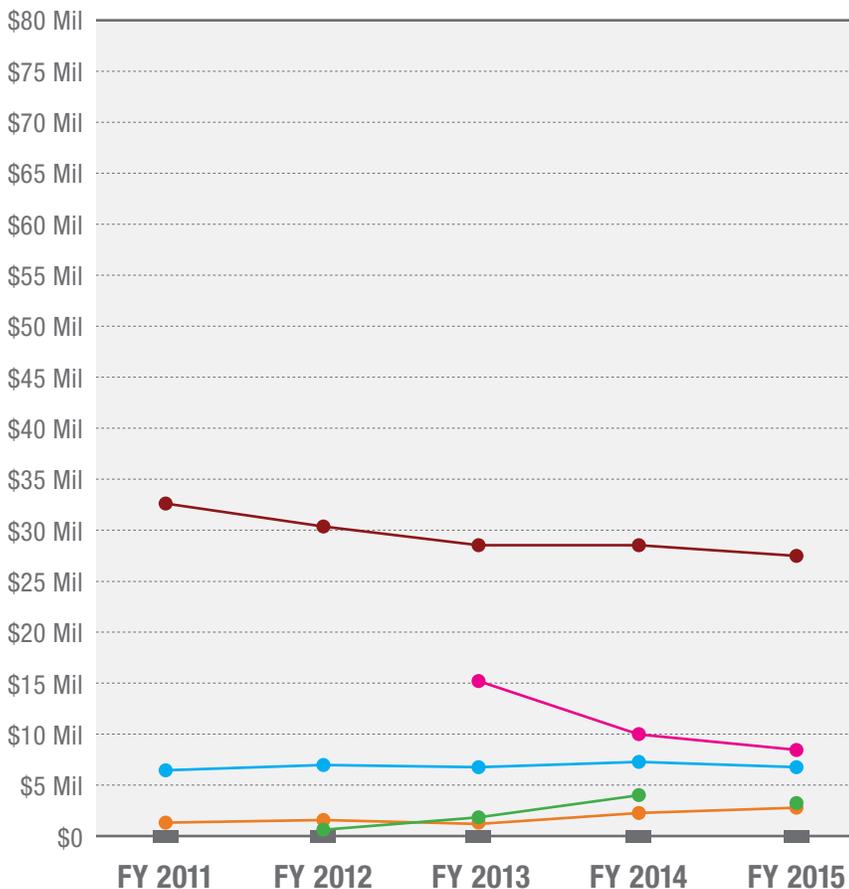


**In FY 2015, the state of Minnesota recovered \$48.9 million through five state programs in the Treasury Offset Program (TOP) and recovered \$10.1 million for the federal government.**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$6.6	\$6.8	\$6.6	\$7.5	\$7.0
● <b>State Reciprocal</b>	*	\$0.7	\$2.0	\$4.1	\$3.4
● <b>Unemployment Insurance</b>	*	*	\$15.3	\$10.1	\$8.3
● <b>Child Support: Total</b>	\$32.9	\$30.8	\$28.3	\$28.8	\$27.5
<i>Child Support: Admin Offset</i>	\$0.0**	*	*	*	*
<i>Child Support: Tax Refund Offset</i>	\$32.9	\$30.8	\$28.3	\$28.8	\$27.5
● <b>SNAP</b>	\$2.0	\$2.3	\$2.1	\$2.4	\$2.6
<b>Grand Totals:</b>	<b>\$41.5</b>	<b>\$40.6</b>	<b>\$54.3</b>	<b>\$52.9</b>	<b>\$48.9</b>

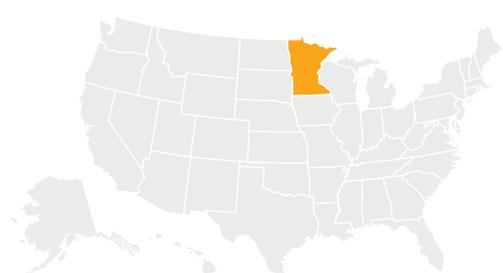
\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





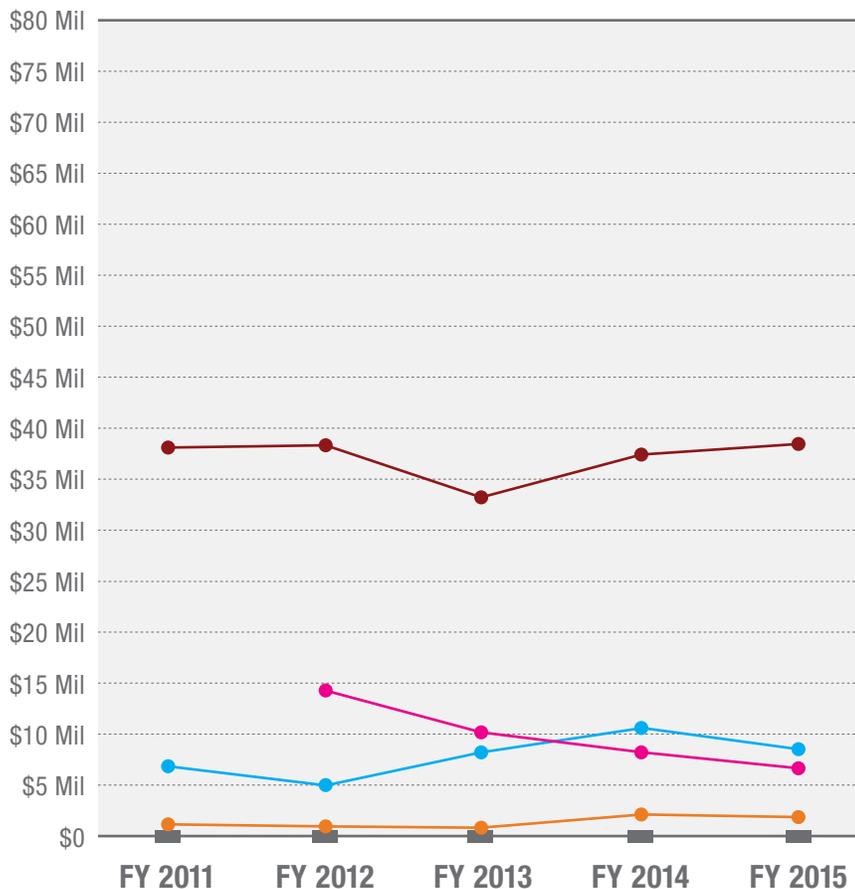
# STATE OF MISSISSIPPI

In FY 2015, the state of Mississippi recovered \$54.6 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$6.4	\$5.0	\$8.2	\$10.3	\$8.1
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	\$14.5	\$10.3	\$7.3	\$6.0
● Child Support: Total	\$38.4	\$38.0	\$33.4	\$37.2	\$38.4
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$38.3	\$37.9	\$33.3	\$37.1	\$38.3
● SNAP	\$1.8	\$1.7	\$1.5	\$2.2	\$2.1
<b>Grand Totals:</b>	<b>\$46.7</b>	<b>\$59.2</b>	<b>\$53.5</b>	<b>\$57.0</b>	<b>\$54.6</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF MISSOURI

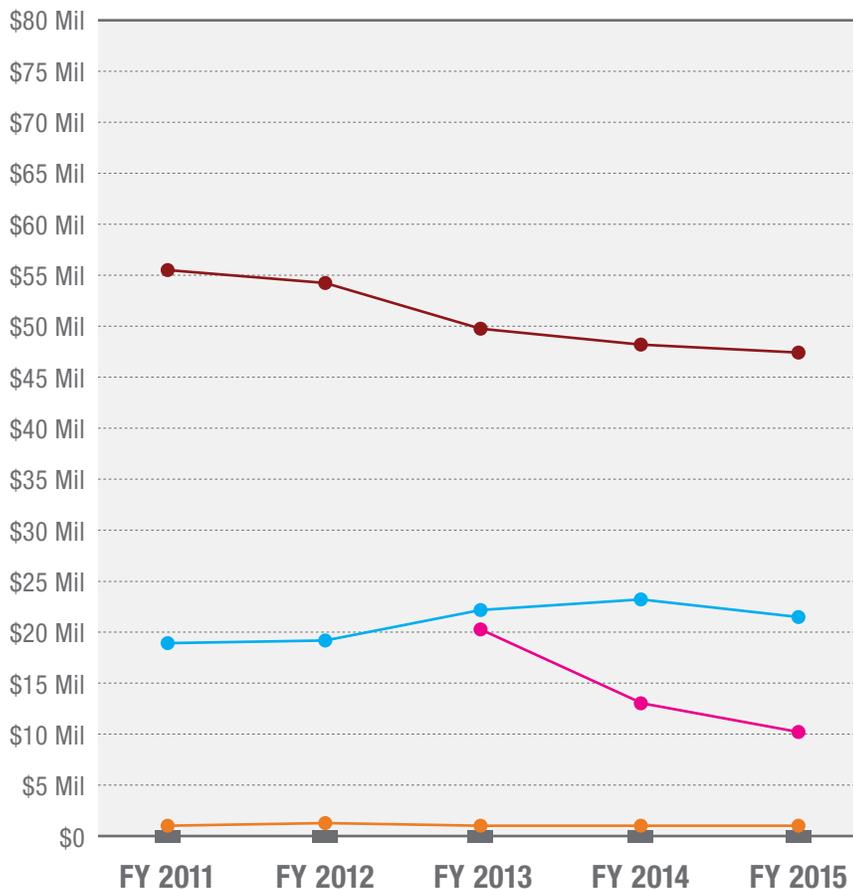


**In FY 2015, the state of Missouri recovered \$80.2 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$19.0	\$19.4	\$22.0	\$23.8	\$21.7
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	*	\$20.2	\$13.0	\$10.1
● <b>Child Support: Total</b>	\$55.9	\$54.3	\$49.9	\$48.4	\$47.1
<i>Child Support: Admin Offset</i>	\$0.5	\$0.4	\$0.4	\$0.5	\$0.4
<i>Child Support: Tax Refund Offset</i>	\$55.5	\$53.9	\$49.5	\$47.9	\$46.7
● <b>SNAP</b>	\$1.4	\$1.7	\$1.3	\$1.5	\$1.4
<b>Grand Totals:</b>	<b>\$76.3</b>	<b>\$75.4</b>	<b>\$93.4</b>	<b>\$86.6</b>	<b>\$80.2</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





# STATE OF MONTANA

In FY 2015, the state of Montana recovered \$7.0 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$0.7	\$0.7	\$0.8	\$0.6	\$1.2
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$6.3	\$5.6	\$5.1	\$5.2	\$5.5
Child Support: Admin Offset	\$0.1	\$0.0**	\$0.1	\$0.0	\$0.0**
Child Support: Tax Refund Offset	\$6.2	\$5.6	\$5.1	\$5.2	\$5.5
● SNAP	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
<b>Grand Totals:</b>	<b>\$7.4</b>	<b>\$6.7</b>	<b>\$6.2</b>	<b>\$6.1</b>	<b>\$7.0</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF NEBRASKA

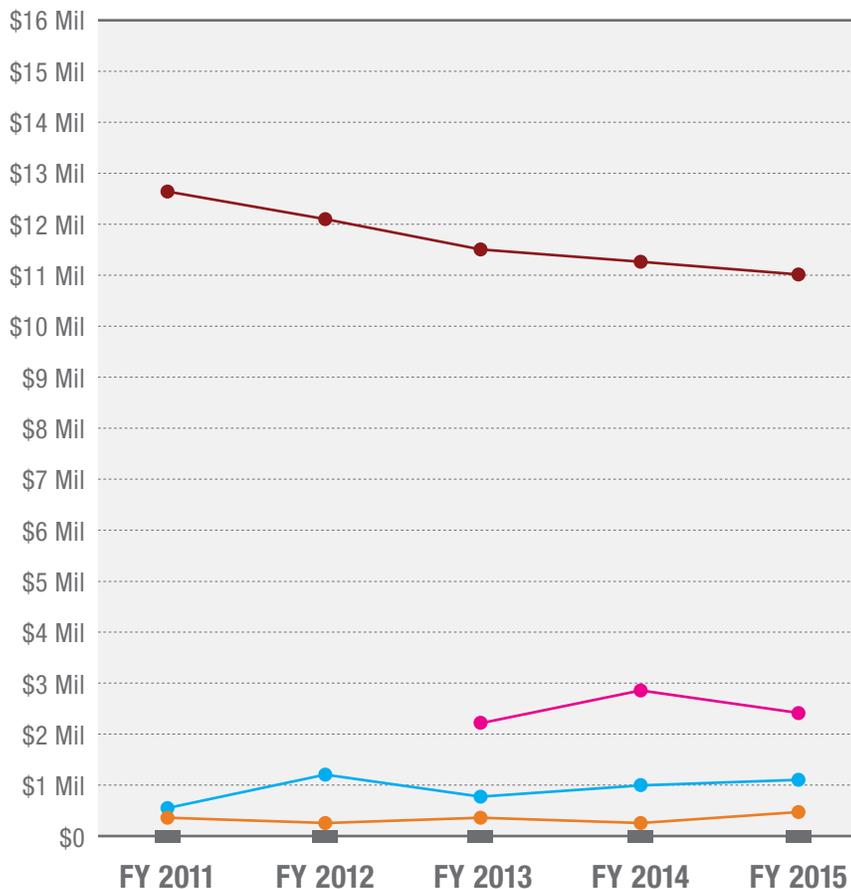


In FY 2015, the state of Nebraska recovered \$15.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$0.6	\$1.1	\$0.8	\$1.0	\$1.1
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$2.1	\$2.9	\$2.4
● Child Support: Total	\$12.8	\$12.1	\$11.5	\$11.2	\$11.0
Child Support: Admin Offset	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2
Child Support: Tax Refund Offset	\$12.7	\$12.0	\$11.4	\$11.0	\$10.9
● SNAP	\$0.4	\$0.3	\$0.4	\$0.3	\$0.5
<b>Grand Totals:</b>	<b>\$13.8</b>	<b>\$13.5</b>	<b>\$14.8</b>	<b>\$15.4</b>	<b>\$15.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





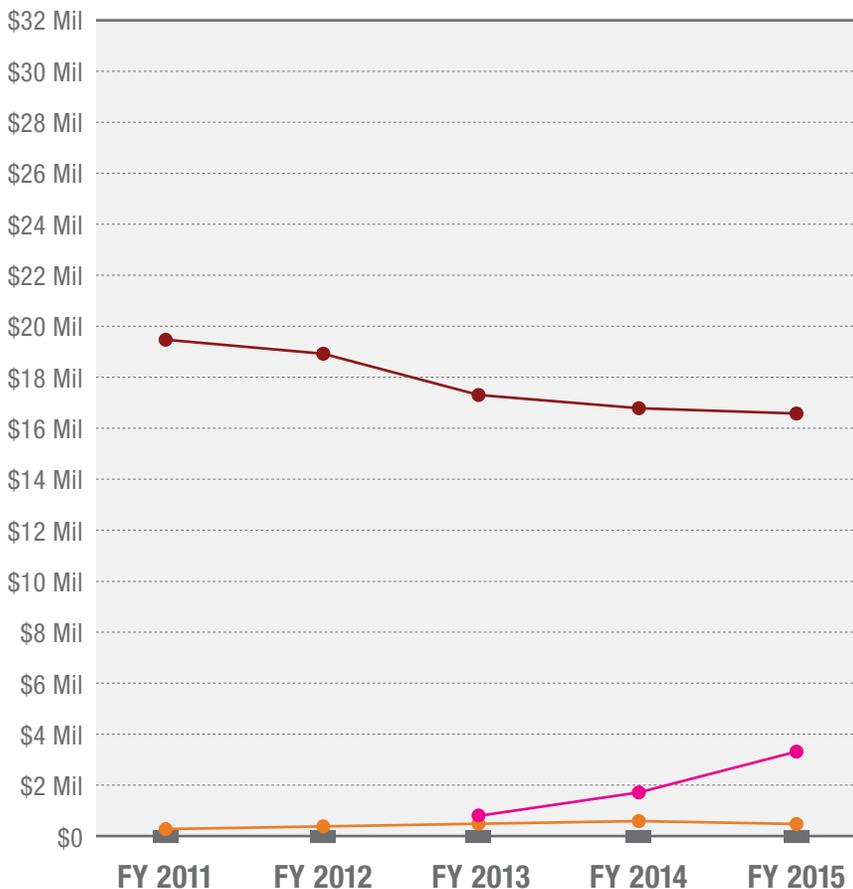
# STATE OF NEVADA

In FY 2015, the state of Nevada recovered \$20.1 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	*	\$0.6	\$1.8	\$3.3
<b>Child Support: Total</b>	\$19.7	\$19.0	\$17.4	\$16.7	\$16.4
<i>Child Support: Admin Offset</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Child Support: Tax Refund Offset</i>	\$19.6	\$18.9	\$17.3	\$16.7	\$16.3
SNAP	\$0.2	\$0.3	\$0.4	\$0.5	\$0.4
<b>Grand Totals:</b>	<b>\$19.9</b>	<b>\$19.3</b>	<b>\$18.4</b>	<b>\$19.1</b>	<b>\$20.1</b>

† State does not collect TOP eligible state income tax debts. ‡ TOP UI program implemented in FY 2011.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF NEW HAMPSHIRE

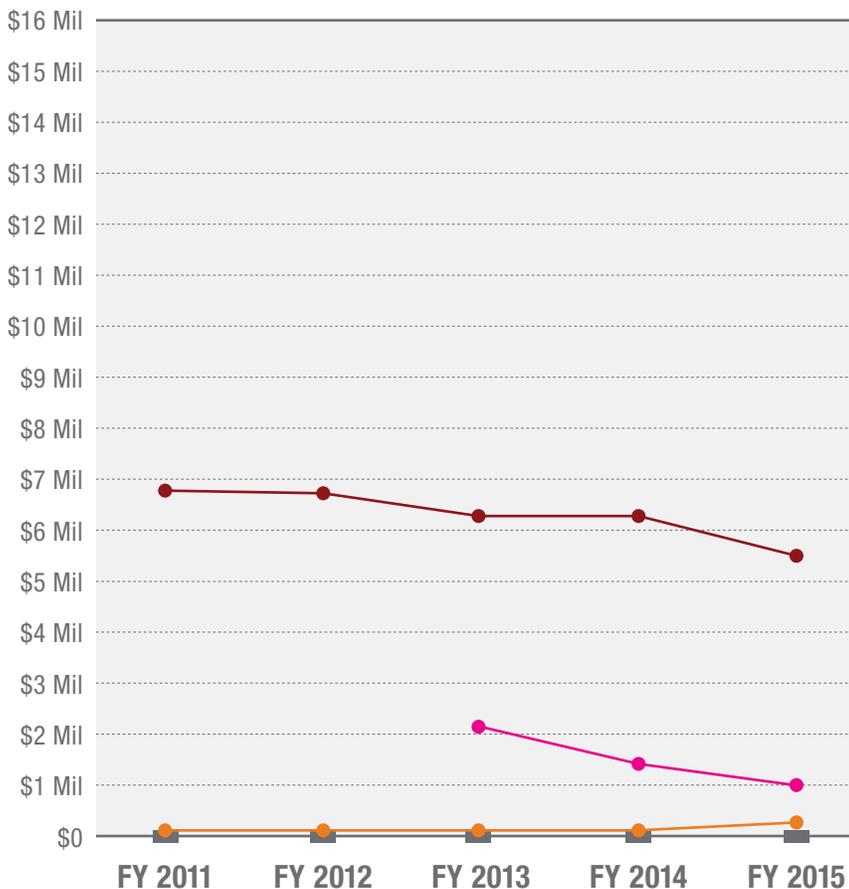


**In FY 2015, the state of New Hampshire recovered \$7.0 million through three state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$2.1	\$1.4	\$1.0
● Child Support: Total	\$6.8	\$6.7	\$6.2	\$6.2	\$5.7
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$6.8	\$6.7	\$6.1	\$6.1	\$5.7
● SNAP	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2
<b>Grand Totals:</b>	<b>\$6.9</b>	<b>\$6.9</b>	<b>\$8.4</b>	<b>\$7.7</b>	<b>\$7.0</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



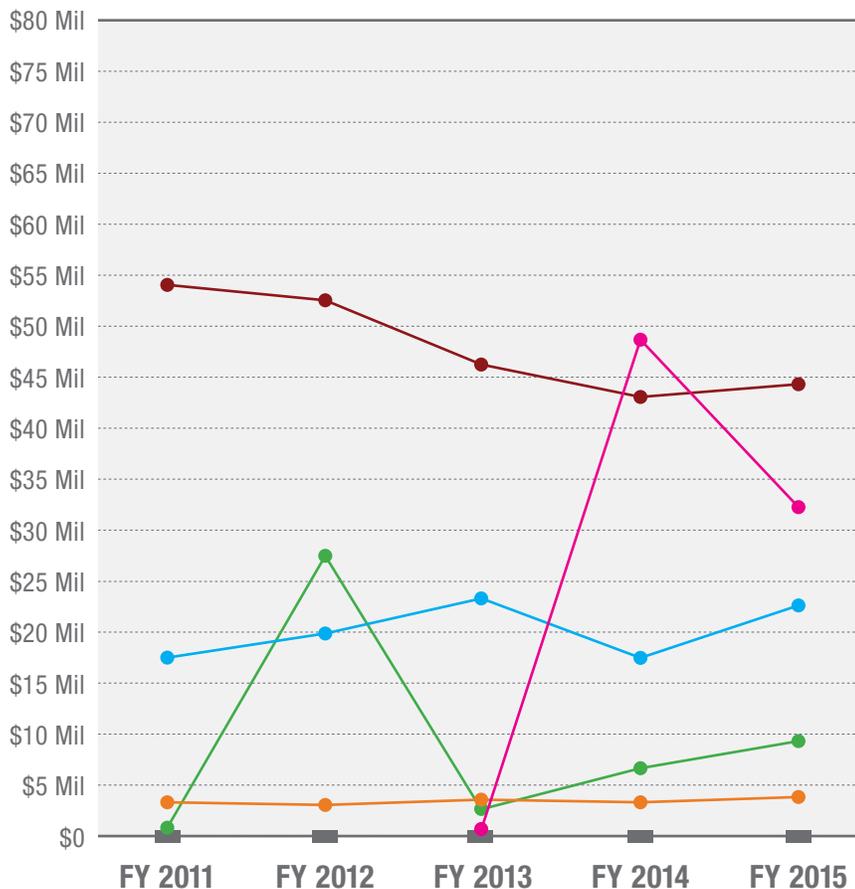
# STATE OF NEW JERSEY

In FY 2015, the state of New Jersey recovered \$112.5 million through five state programs in the Treasury Offset Program (TOP) and recovered \$3.7 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$17.1	\$19.5	\$23.4	\$17.8	\$22.8
● State Reciprocal	\$1.9	\$27.4	\$2.9	\$6.3	\$9.3
● Unemployment Insurance	*	*	\$1.0	\$48.0	\$32.1
● Child Support: Total	\$54.0	\$52.5	\$46.1	\$43.5	\$44.5
Child Support: Admin Offset	\$0.6	\$0.4	\$0.4	\$0.4	\$0.4
Child Support: Tax Refund Offset	\$53.5	\$52.2	\$45.7	\$43.1	\$44.1
● SNAP	\$3.0	\$2.9	\$3.1	\$3.0	\$3.8
<b>Grand Totals:</b>	<b>\$76.0</b>	<b>\$102.4</b>	<b>\$76.4</b>	<b>\$118.6</b>	<b>\$112.5</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF NEW MEXICO

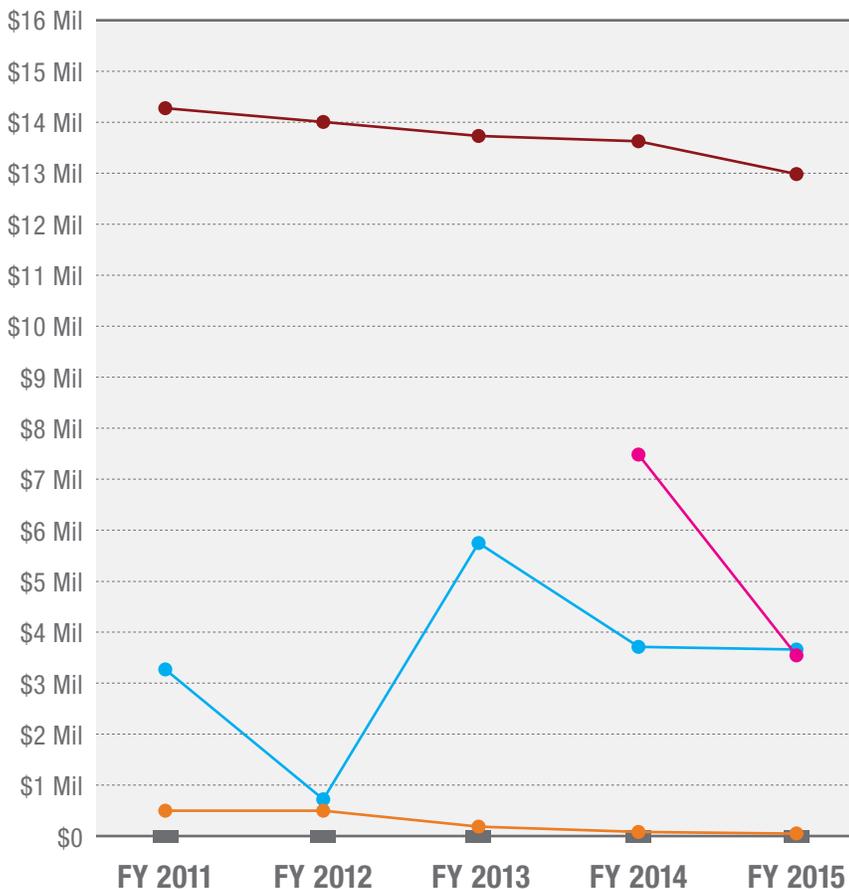


**In FY 2015, the state of New Mexico recovered \$20.0 million through three state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$3.2	\$0.8	\$5.8	\$3.8	\$3.6
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	*	*	\$7.5	\$3.5
● <b>Child Support: Total</b>	\$14.2	\$14.0	\$13.8	\$13.7	\$13.0
<i>Child Support: Admin Offset</i>	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2
<i>Child Support: Tax Refund Offset</i>	\$14.0	\$13.9	\$13.7	\$13.6	\$12.8
● <b>SNAP</b>	\$0.5	\$0.4	\$0.2	\$0.1	*
<b>Grand Totals:</b>	<b>\$18.0</b>	<b>\$15.3</b>	<b>\$19.8</b>	<b>\$25.1</b>	<b>\$20.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





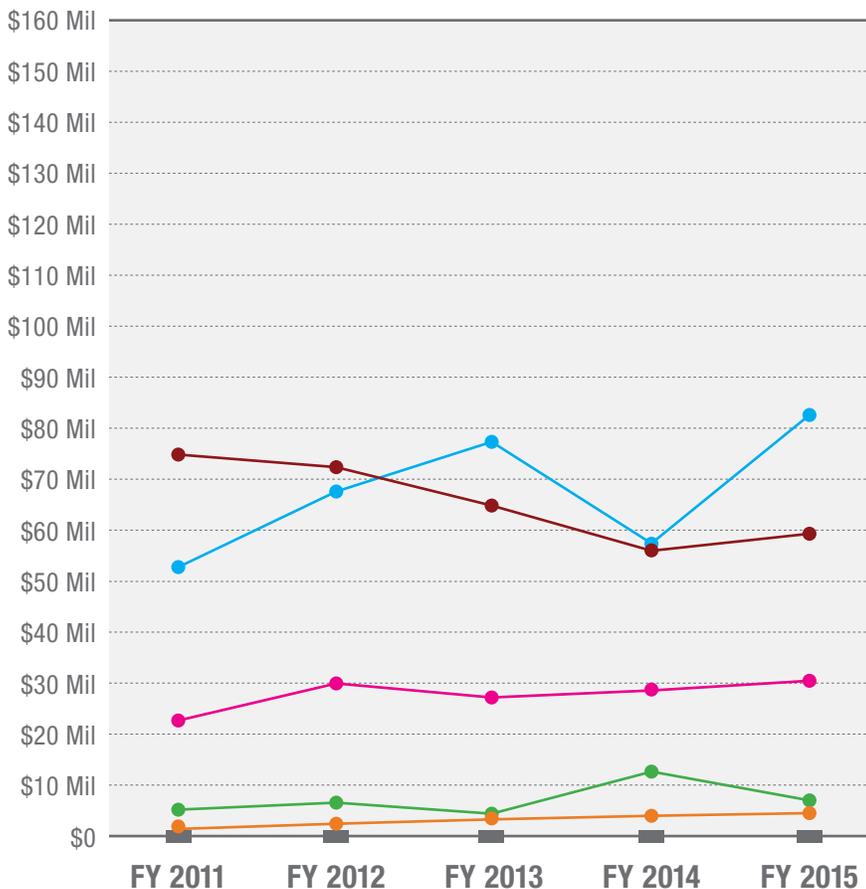
# STATE OF NEW YORK

In FY 2015, the state of New York recovered \$182.1 million through five state programs in the Treasury Offset Program (TOP) and recovered \$0.08 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$52.5	\$68.8	\$78.4	\$58.7	\$82.6
● <b>State Reciprocal</b>	\$5.5	\$6.6	\$4.2	\$11.7	\$6.3
● <b>Unemployment Insurance</b>	\$22.6	\$30.0	\$28.0	\$29.2	\$30.3
● <b>Child Support: Total</b>	\$75.1	\$71.4	\$64.9	\$57.3	\$59.0
<i>Child Support: Admin Offset</i>	*	*	*	*	*
<i>Child Support: Tax Refund Offset</i>	\$75.1	\$71.4	\$64.9	\$57.3	\$59.0
● <b>SNAP</b>	\$1.5	\$1.8	\$2.4	\$3.1	\$3.8
<b>Grand Totals:</b>	<b>\$157.2</b>	<b>\$178.5</b>	<b>\$177.9</b>	<b>\$160.1</b>	<b>\$182.1</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF NORTH CAROLINA

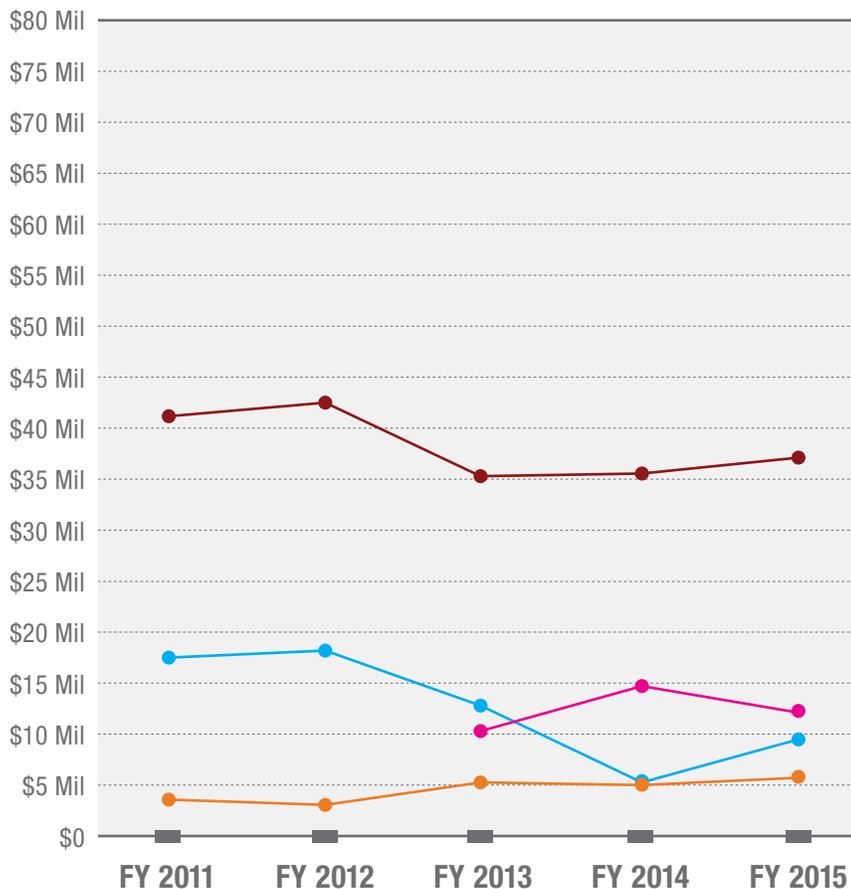


In FY 2015, the state of North Carolina recovered \$65.3 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$17.9	\$18.6	\$13.5	\$5.1	\$9.3
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$10.4	\$14.9	\$13.3
● Child Support: Total	\$41.1	\$42.5	\$35.3	\$35.7	\$36.8
Child Support: Admin Offset	\$0.0**	*	*	*	*
Child Support: Tax Refund Offset	\$41.1	\$42.5	\$35.3	\$35.7	\$36.8
● SNAP	\$4.1	\$3.5	\$5.2	\$5.0	\$5.9
<b>Grand Totals:</b>	<b>\$63.1</b>	<b>\$64.6</b>	<b>\$64.4</b>	<b>\$60.8</b>	<b>\$65.3</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF NORTH DAKOTA

In FY 2015, the state of North Dakota recovered \$7.4 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$0.4	\$0.4	\$0.3	\$0.3	\$0.3
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	*	\$0.0**	\$0.3	\$0.9
<b>Child Support: Total</b>	<b>\$7.5</b>	<b>\$6.4</b>	<b>\$6.3</b>	<b>\$6.0</b>	<b>\$6.0</b>
<i>Child Support: Admin Offset</i>	<i>\$0.1</i>	<i>\$0.1</i>	<i>\$0.2</i>	<i>\$0.0</i>	<i>\$0.0**</i>
<i>Child Support: Tax Refund Offset</i>	<i>\$7.4</i>	<i>\$6.4</i>	<i>\$6.2</i>	<i>\$6.0</i>	<i>\$6.0</i>
SNAP	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Grand Totals:</b>	<b>\$8.0</b>	<b>\$6.9</b>	<b>\$6.8</b>	<b>\$6.7</b>	<b>\$7.4</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



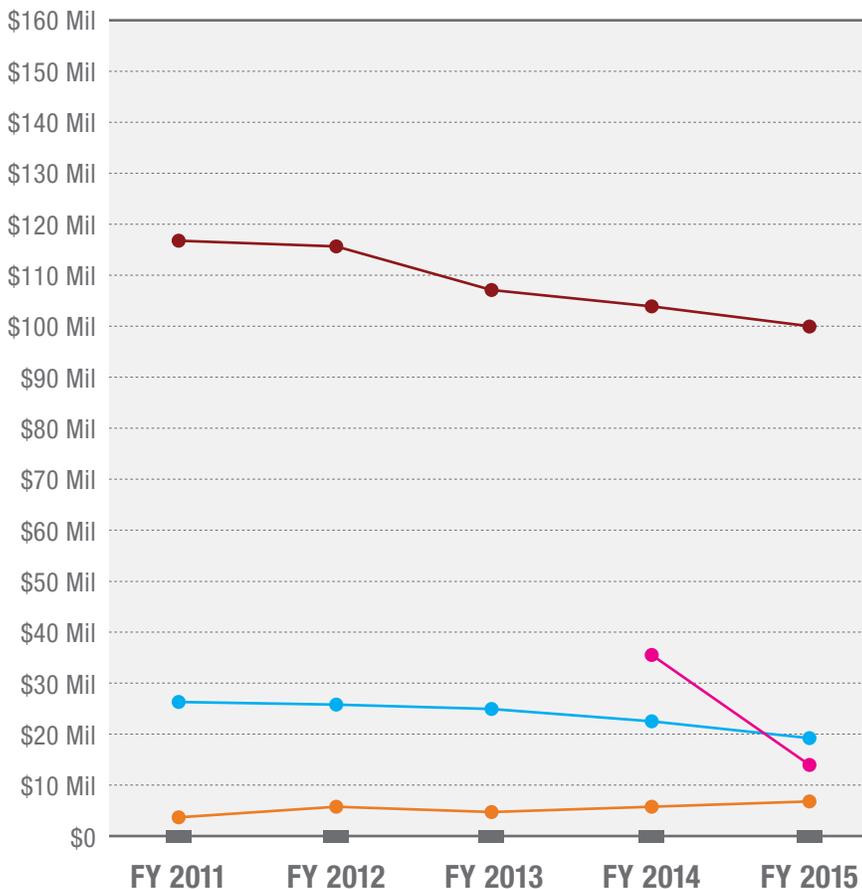


In FY 2015, the state of Ohio recovered \$141.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$26.5	\$26.0	\$25.0	\$22.0	\$19.3
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	\$36.7	\$14.3
● Child Support: Total	\$118.2	\$117.5	\$108.8	\$104.7	\$100.0
Child Support: Admin Offset	\$0.1	*	*	*	\$0.0**
Child Support: Tax Refund Offset	\$118.1	\$117.5	\$108.8	\$104.7	\$100.0
● SNAP	\$3.9	\$6.6	\$5.1	\$6.4	\$7.4
<b>Grand Totals:</b>	<b>\$148.6</b>	<b>\$150.1</b>	<b>\$139.0</b>	<b>\$169.9</b>	<b>\$141.0</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





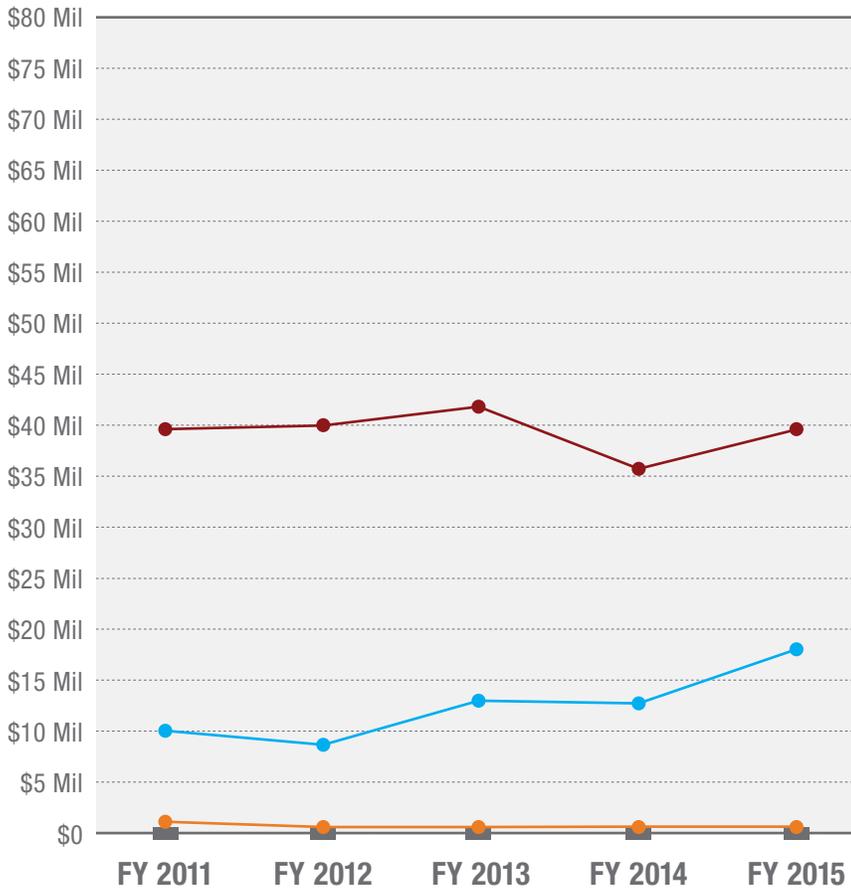
# STATE OF OKLAHOMA

In FY 2015, the state of Oklahoma recovered \$58.2 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$9.9	\$8.1	\$13.9	\$13.0	\$17.8
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$39.8	\$40.3	\$41.3	\$35.5	\$39.7
Child Support: Admin Offset	\$0.3	\$0.2	\$0.2	\$0.3	\$0.3
Child Support: Tax Refund Offset	\$39.5	\$40.1	\$41.0	\$35.2	\$39.4
● SNAP	\$1.1	\$0.7	\$0.8	\$0.7	\$0.7
<b>Grand Totals:</b>	<b>\$50.9</b>	<b>\$49.2</b>	<b>\$55.9</b>	<b>\$49.2</b>	<b>\$58.2</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF OREGON

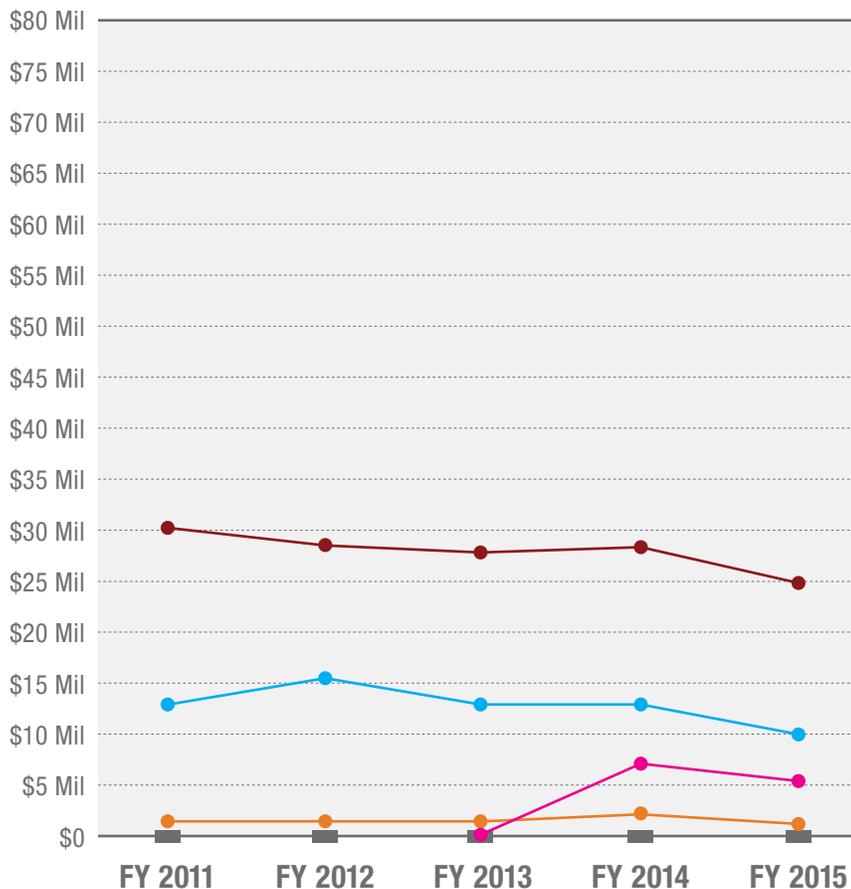


**In FY 2015, the state of Oregon recovered \$41.9 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● <b>Income Tax</b>	\$13.4	\$15.8	\$13.9	\$13.6	\$9.9
● <b>State Reciprocal</b>	*	*	*	*	*
● <b>Unemployment Insurance</b>	*	*	\$0.0**	\$6.5	\$5.4
● <b>Child Support: Total</b>	\$30.2	\$28.0	\$27.3	\$28.1	\$24.9
Child Support: Admin Offset	\$0.2	\$0.3	\$0.3	\$0.3	\$0.2
Child Support: Tax Refund Offset	\$29.9	\$27.7	\$27.0	\$27.9	\$24.7
● <b>SNAP</b>	\$1.9	\$1.9	\$1.9	\$2.2	\$1.7
<b>Grand Totals:</b>	<b>\$45.4</b>	<b>\$45.7</b>	<b>\$43.1</b>	<b>\$50.5</b>	<b>\$41.9</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





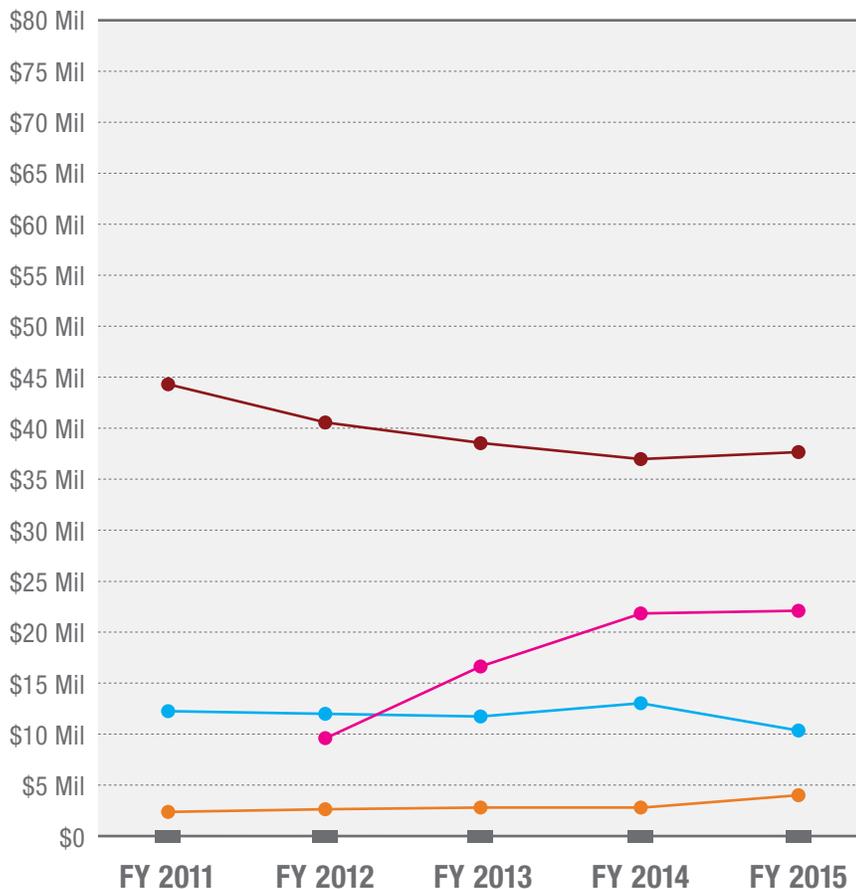
# COMMONWEALTH OF PENNSYLVANIA

In FY 2015, the commonwealth of Pennsylvania recovered \$74.5 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	\$12.3	\$11.2	\$11.1	\$13.8	\$10.9
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$9.4	\$16.9	\$21.5	\$21.8
Child Support: Total	\$44.2	\$40.7	\$38.1	\$36.9	\$37.1
Child Support: Admin Offset	\$0.0**	*	*	*	*
Child Support: Tax Refund Offset	\$44.1	\$40.7	\$38.1	\$36.9	\$37.1
SNAP	\$2.4	\$2.6	\$3.1	\$3.0	\$4.6
<b>Grand Totals:</b>	<b>\$58.9</b>	<b>\$63.9</b>	<b>\$69.2</b>	<b>\$75.2</b>	<b>\$74.5</b>

\* Commonwealth did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF RHODE ISLAND

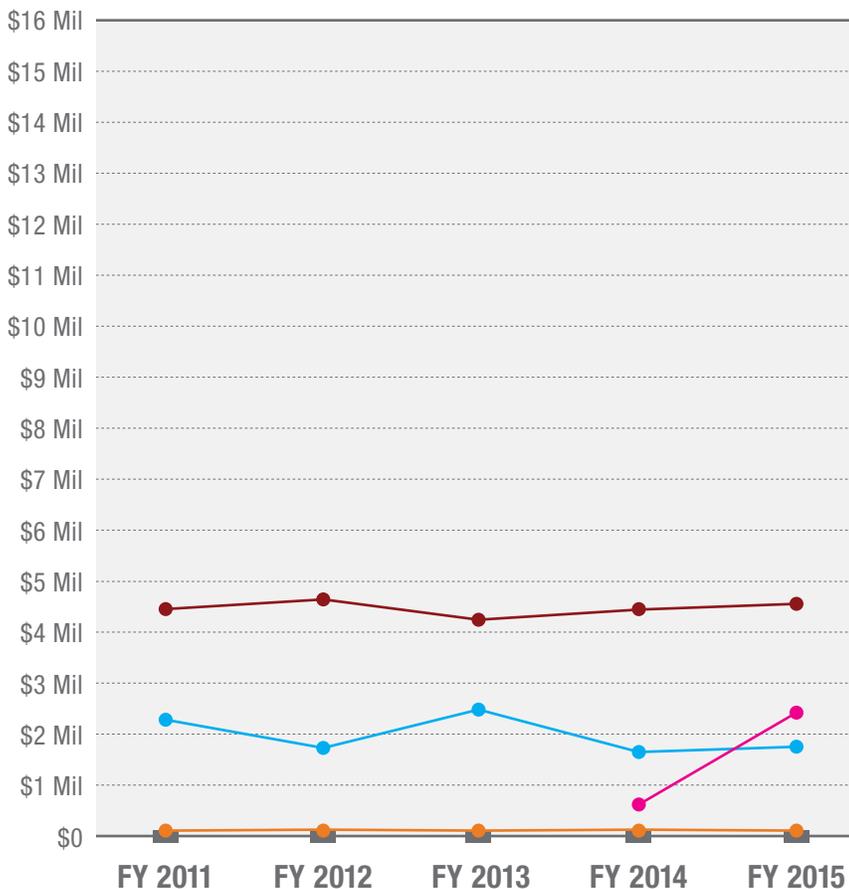


In FY 2015, the state of Rhode Island recovered \$8.8 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$2.2	\$1.8	\$2.4	\$1.7	\$1.8
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	\$0.6	\$2.3
● Child Support: Total	\$4.5	\$4.7	\$4.2	\$4.4	\$4.6
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$4.5	\$4.7	\$4.2	\$4.4	\$4.5
● SNAP	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Grand Totals:</b>	<b>\$6.2</b>	<b>\$6.8</b>	<b>\$6.7</b>	<b>\$6.8</b>	<b>\$8.8</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



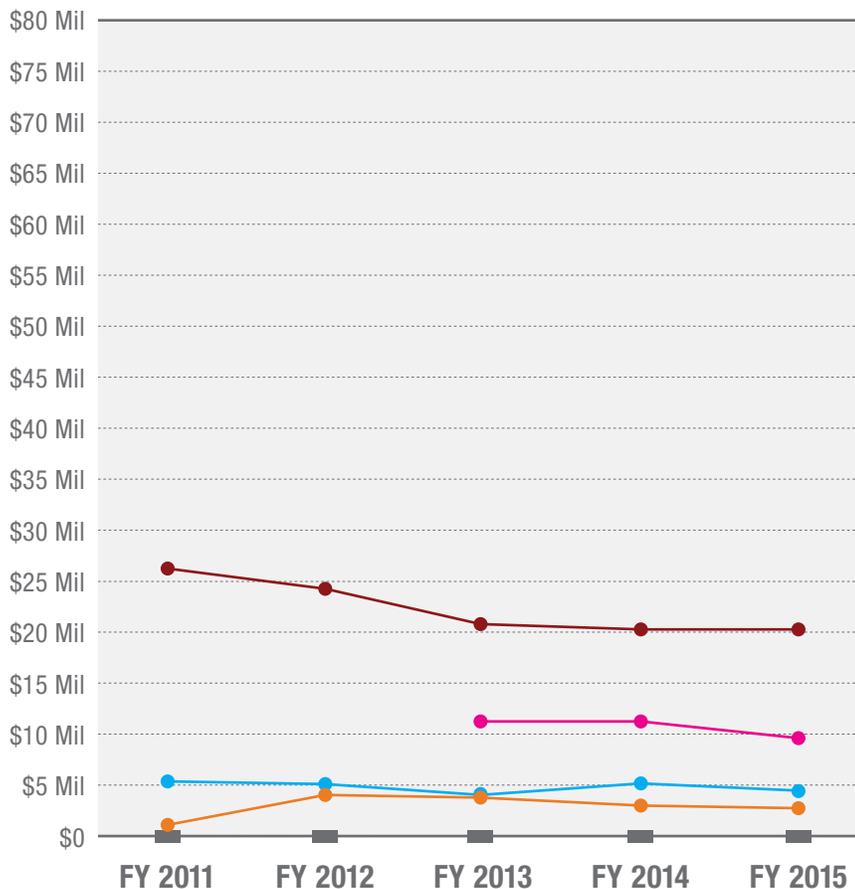
# STATE OF SOUTH CAROLINA

In FY 2015, the state of South Carolina recovered \$38.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$5.8	\$5.5	\$4.3	\$5.3	\$4.6
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$11.6	\$11.5	\$9.4
● Child Support: Total	\$26.0	\$24.7	\$20.8	\$20.5	\$20.5
Child Support: Admin Offset	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
Child Support: Tax Refund Offset	\$25.8	\$24.6	\$20.7	\$20.4	\$20.5
● SNAP	\$1.6	\$4.5	\$4.2	\$3.8	\$3.5
<b>Grand Totals:</b>	<b>\$33.4</b>	<b>\$34.7</b>	<b>\$40.9</b>	<b>\$41.1</b>	<b>\$38.0</b>

\* State did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF SOUTH DAKOTA

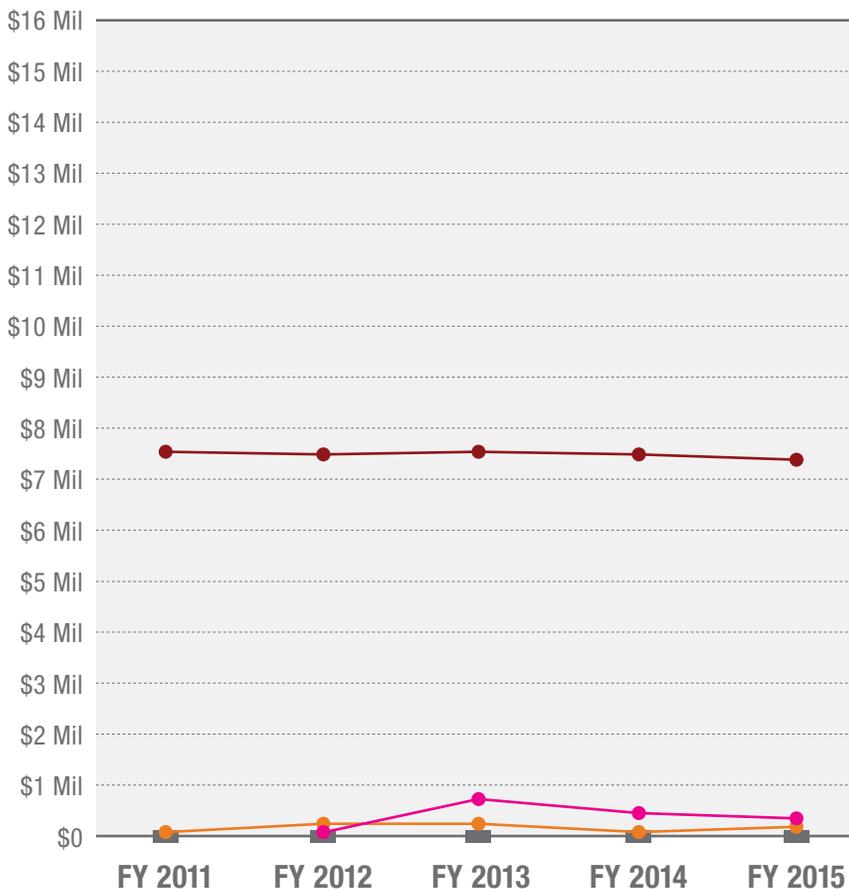


**In FY 2015, the state of South Dakota recovered \$7.8 million through three state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$0.1	\$0.8	\$0.4	\$0.3
<b>Child Support: Total</b>	\$7.6	\$7.5	\$7.6	\$7.4	\$7.3
<i>Child Support: Admin Offset</i>	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
<i>Child Support: Tax Refund Offset</i>	\$7.6	\$7.4	\$7.6	\$7.4	\$7.3
SNAP	\$0.1	\$0.2	\$0.2	\$0.1	\$0.2
<b>Grand Totals:</b>	<b>\$7.7</b>	<b>\$7.7</b>	<b>\$8.6</b>	<b>\$7.9</b>	<b>\$7.8</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





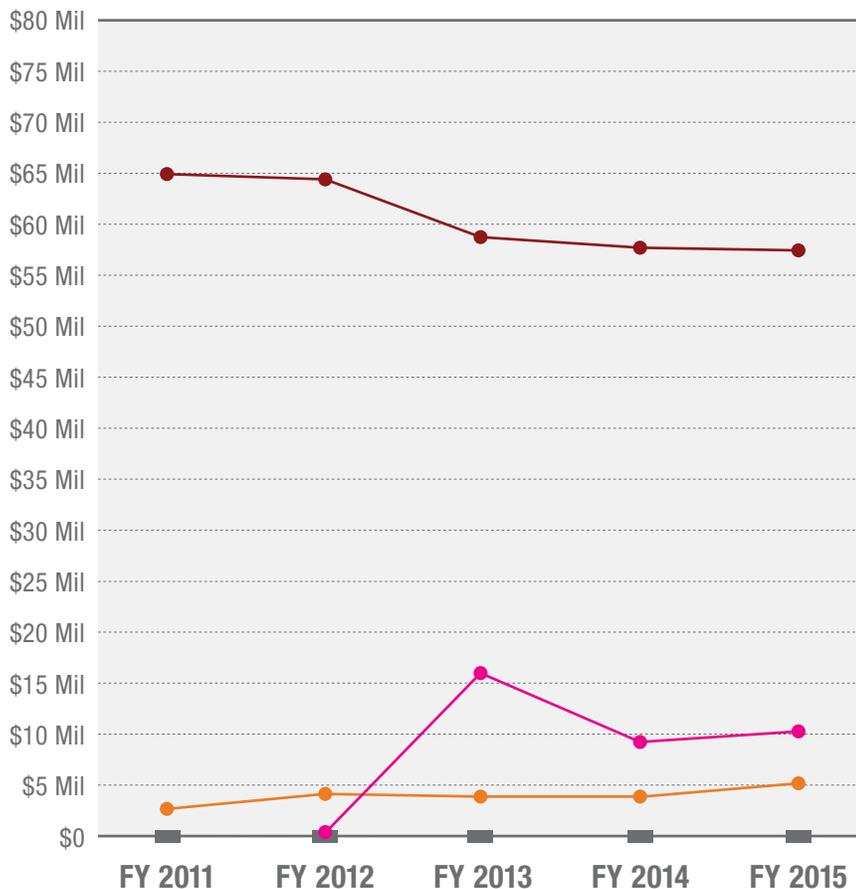
# STATE OF TENNESSEE

In FY 2015, the state of Tennessee recovered \$72.5 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	\$0.0**	\$16.1	\$9.5	\$10.4
<b>Child Support: Total</b>	\$65.0	\$64.8	\$58.9	\$57.0	\$56.8
Child Support: Admin Offset	\$0.4	\$0.3	\$0.3	\$0.3	\$0.2
Child Support: Tax Refund Offset	\$64.6	\$64.5	\$58.7	\$56.7	\$56.6
SNAP	\$3.1	\$4.1	\$4.0	\$4.0	\$5.3
<b>Grand Totals:</b>	<b>\$68.1</b>	<b>\$68.9</b>	<b>\$79.1</b>	<b>\$70.5</b>	<b>\$72.5</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



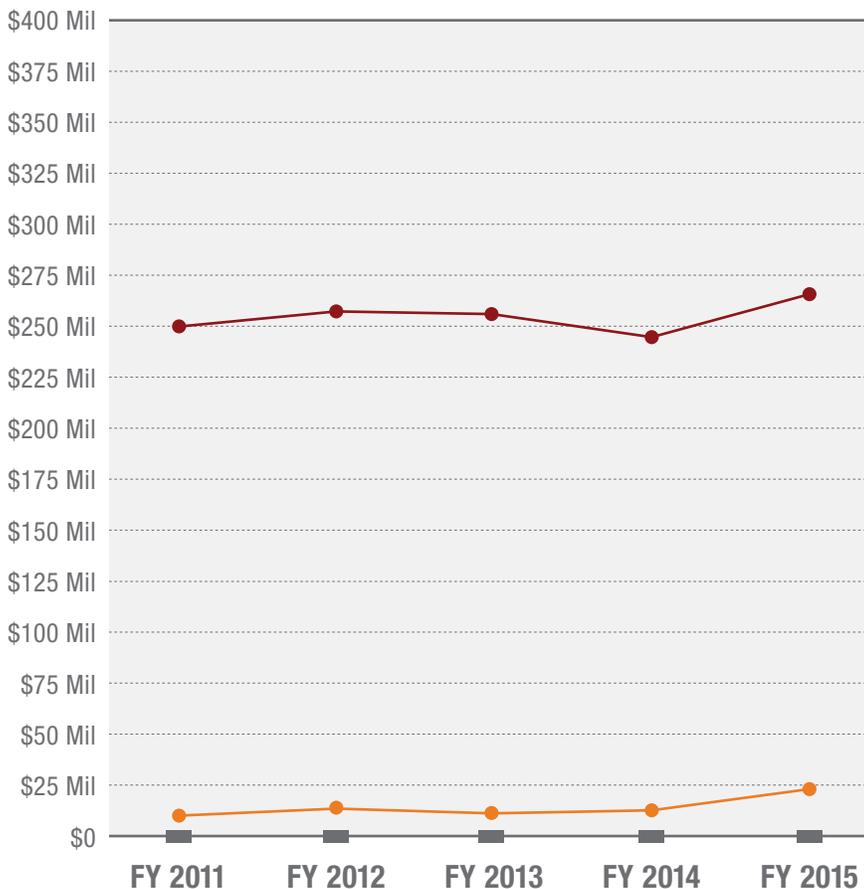


**In FY 2015, the state of Texas recovered \$289.3 million through two state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$250.9	\$257.7	\$254.4	\$246.3	\$265.2
Child Support: Admin Offset	\$0.0**	*	*	*	*
Child Support: Tax Refund Offset	\$250.9	\$230.2	\$254.4	\$246.3	\$265.2
● SNAP	\$13.0	\$18.9	\$14.3	\$16.1	\$24.1
<b>Grand Totals:</b>	<b>\$264.0</b>	<b>\$276.6</b>	<b>\$268.7</b>	<b>\$262.4</b>	<b>\$289.3</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





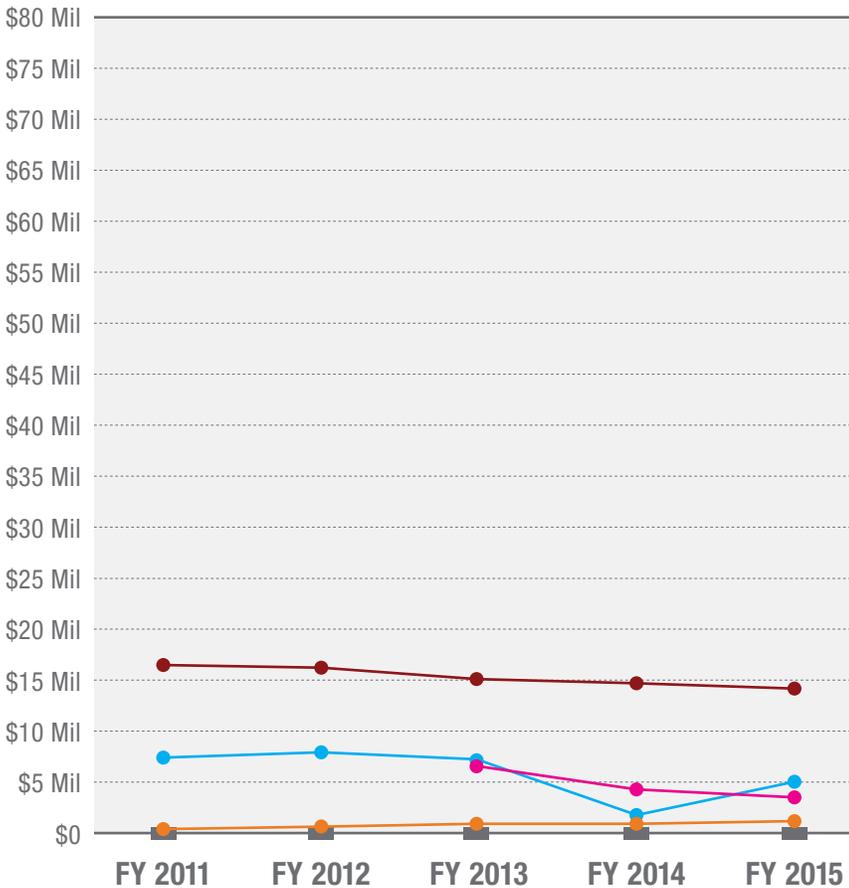
# STATE OF UTAH

In FY 2015, the state of Utah recovered \$23.6 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$7.5	\$7.9	\$7.2	\$1.8	\$5.0
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$6.9	\$4.7	\$3.4
● Child Support: Total	\$16.5	\$16.2	\$15.3	\$14.9	\$14.1
Child Support: Admin Offset	\$0.1	\$0.0**	\$0.1	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$16.4	\$16.1	\$15.2	\$14.8	\$14.1
● SNAP	\$0.6	\$0.9	\$1.0	\$1.0	\$1.1
<b>Grand Totals:</b>	<b>\$24.6</b>	<b>\$25.0</b>	<b>\$30.4</b>	<b>\$22.4</b>	<b>\$23.6</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF VERMONT

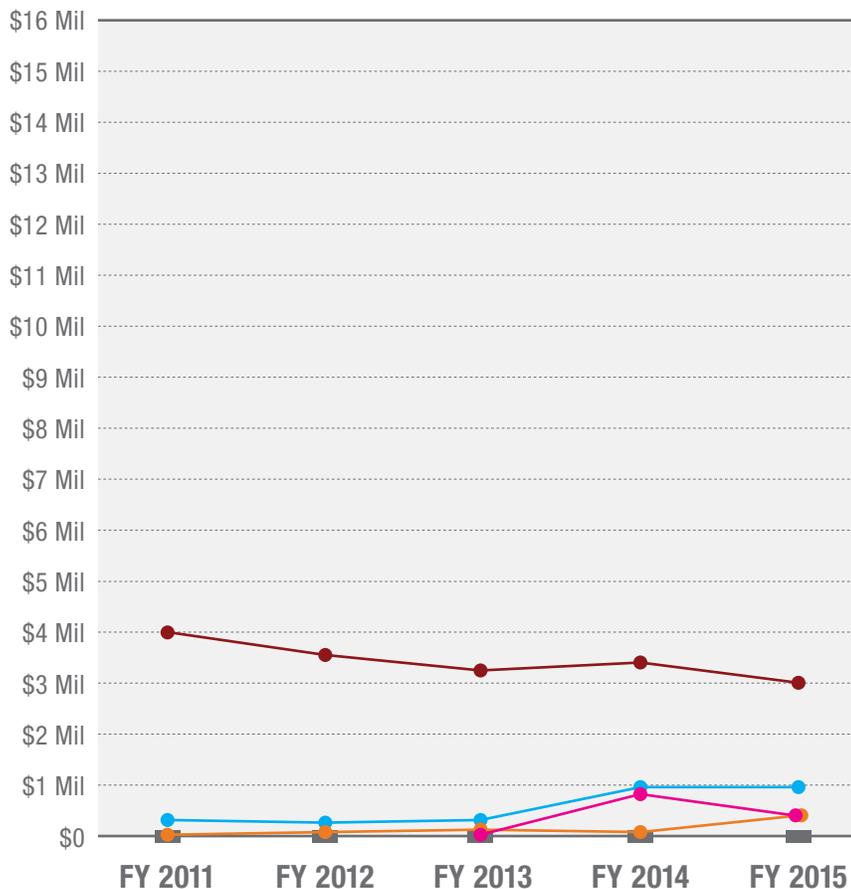


**In FY 2015, the state of Vermont recovered \$4.7 million through four state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$1.2	\$1.0	\$1.1	\$0.9	\$0.9
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	\$0.1	\$0.8	\$0.4
● Child Support: Total	\$4.0	\$3.6	\$3.2	\$3.4	\$3.0
Child Support: Admin Offset	\$0.0**	\$0.1	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$4.0	\$3.5	\$3.2	\$3.4	\$3.0
● SNAP	\$0.1	\$0.2	\$0.3	\$0.2	\$0.4
<b>Grand Totals:</b>	<b>\$5.3</b>	<b>\$4.8</b>	<b>\$4.6</b>	<b>\$5.4</b>	<b>\$4.7</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



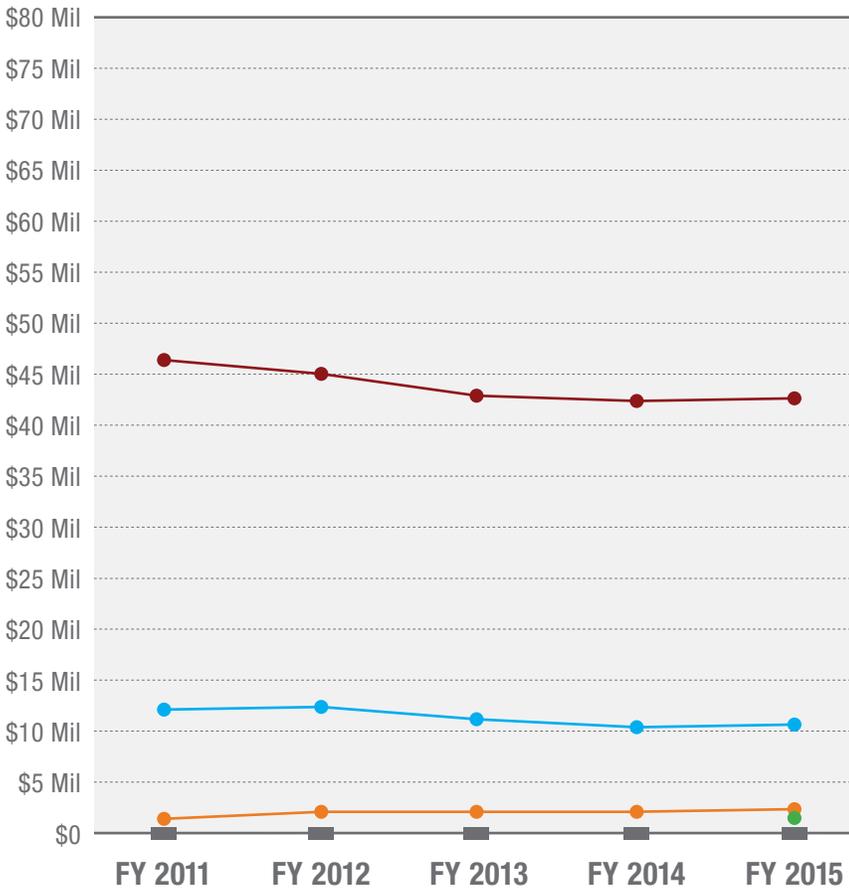
# COMMONWEALTH OF VIRGINIA

In FY 2015, the commonwealth of Virginia recovered \$57.0 million through four state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$12.3	\$12.5	\$11.3	\$10.1	\$10.5
● State Reciprocal	*	*	*	*	\$1.9
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$46.5	\$45.3	\$43.5	\$42.1	\$42.3
Child Support: Admin Offset	\$0.1	\$0.1	\$0.2	\$0.1	\$0.2
Child Support: Tax Refund Offset	\$46.4	\$45.2	\$43.3	\$42.0	\$42.2
● SNAP	\$1.4	\$2.0	\$1.9	\$2.0	\$2.2
<b>Grand Totals:</b>	<b>\$60.2</b>	<b>\$59.8</b>	<b>\$56.7</b>	<b>\$54.2</b>	<b>\$57.0</b>

\* Commonwealth did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF WASHINGTON

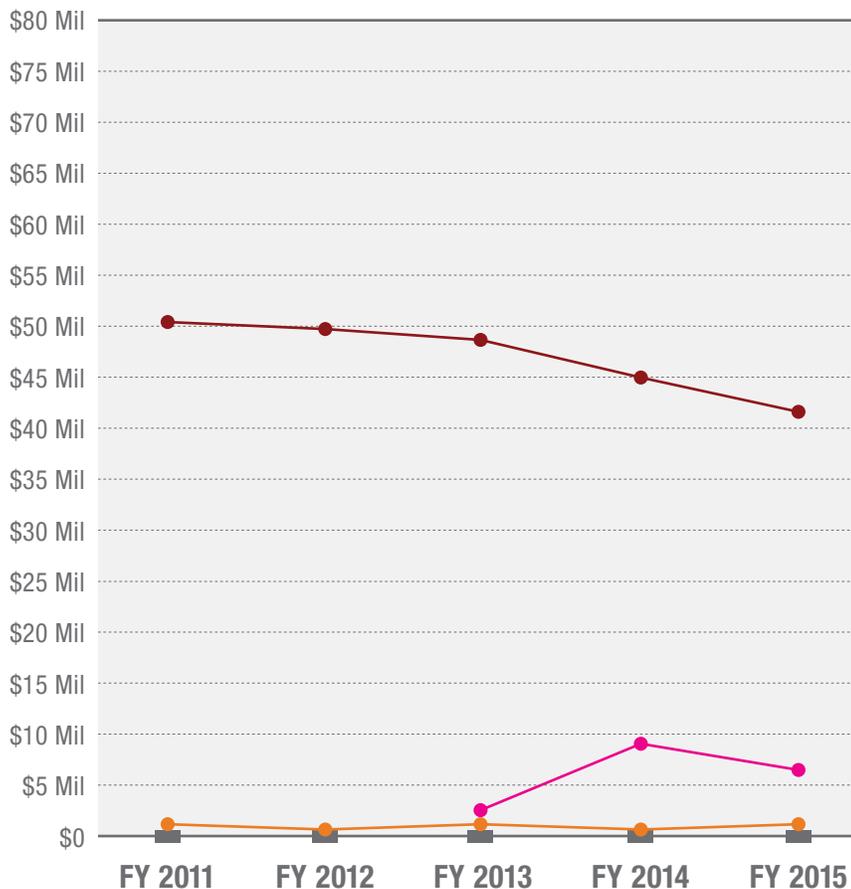


In FY 2015, the state of Washington recovered \$49.3 million through three state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Income Tax	†	†	†	†	†
State Reciprocal	*	*	*	*	*
Unemployment Insurance	*	*	\$2.1	\$9.7	\$6.7
<b>Child Support: Total</b>	\$50.8	\$49.2	\$48.0	\$45.0	\$41.8
Child Support: Admin Offset	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4
Child Support: Tax Refund Offset	\$50.5	\$48.9	\$47.7	\$44.6	\$41.3
SNAP	\$0.8	\$0.6	\$0.9	\$0.6	\$0.9
<b>Grand Totals:</b>	<b>\$51.6</b>	<b>\$49.9</b>	<b>\$51.1</b>	<b>\$55.3</b>	<b>\$49.3</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. ‡ TOP UI program implemented in FY 2011.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





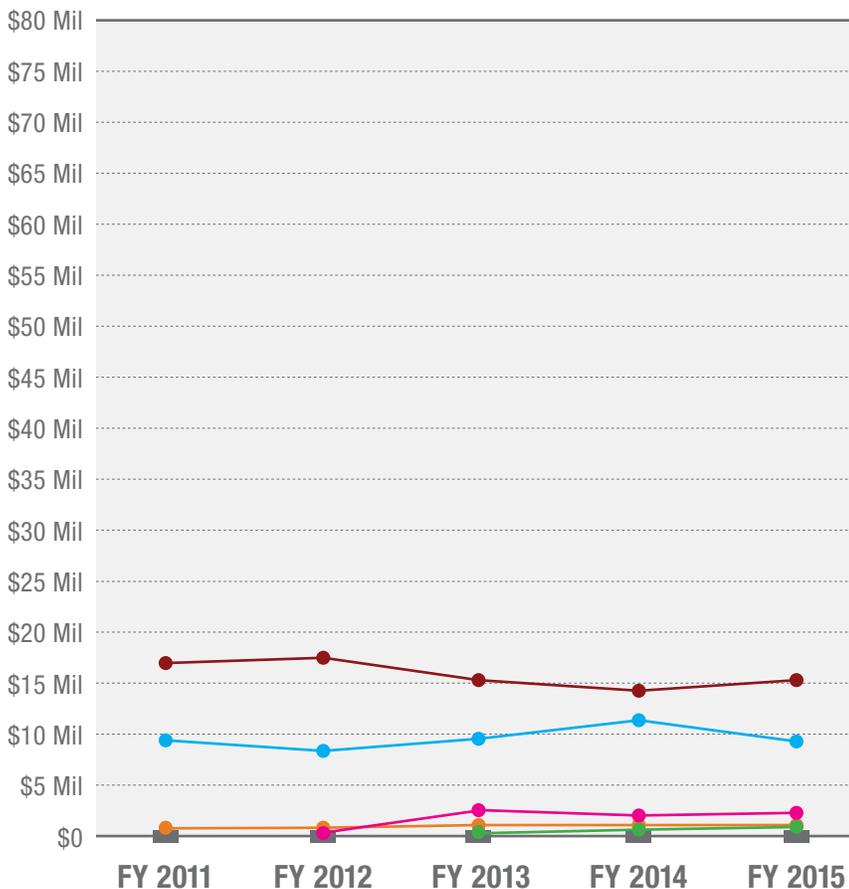
# STATE OF WEST VIRGINIA

In FY 2015, the state of West Virginia recovered \$28.2 million through five state programs in the Treasury Offset Program (TOP) and recovered \$1.6 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$9.4	\$8.7	\$9.5	\$11.2	\$9.0
● State Reciprocal	*	*	\$0.5	\$0.7	\$0.8
● Unemployment Insurance	*	\$0.2	\$2.2	\$1.7	\$1.9
● Child Support: Total	\$16.9	\$17.2	\$15.6	\$14.8	\$15.6
Child Support: Admin Offset	\$0.1	\$0.0**	\$0.0**	\$0.1	\$0.0**
Child Support: Tax Refund Offset	\$16.8	\$17.2	\$15.6	\$14.8	\$15.6
● SNAP	\$0.7	\$0.9	\$1.1	\$1.0	\$0.9
<b>Grand Totals:</b>	<b>\$27.1</b>	<b>\$27.0</b>	<b>\$28.9</b>	<b>\$29.5</b>	<b>\$28.2</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# STATE OF WISCONSIN



In FY 2015, the state of Wisconsin recovered \$67.5 million through five state programs in the Treasury Offset Program (TOP) and recovered \$6.2 million for the federal government.

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	\$6.2	\$7.6	\$9.5	\$9.7	\$9.8
● State Reciprocal	*	\$1.3	\$1.0	\$1.1	\$1.4
● Unemployment Insurance	\$3.0	\$11.6	\$13.3	\$11.1	\$10.1
● Child Support: Total	\$46.3	\$46.1	\$43.0	\$43.8	\$43.4
Child Support: Admin Offset	\$0.0**	*	*	*	*
Child Support: Tax Refund Offset	\$46.3	\$46.1	\$43.0	\$43.8	\$43.4
● SNAP	\$0.8	\$0.9	\$1.6	\$2.0	\$2.9
<b>Grand Totals:</b>	<b>\$56.3</b>	<b>\$67.6</b>	<b>\$68.4</b>	<b>\$67.6</b>	<b>\$67.5</b>

\* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





# STATE OF WYOMING

In FY 2015, the state of Wyoming recovered \$5.6 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$6.2	\$6.5	\$5.8	\$5.7	\$5.6
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$6.2	\$6.5	\$5.8	\$5.7	\$5.5
● SNAP	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Grand Totals:</b>	<b>\$6.3</b>	<b>\$6.6</b>	<b>\$5.9</b>	<b>\$5.8</b>	<b>\$5.6</b>

† State does not collect TOP eligible state income tax debts. \* State did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# TERRITORY OF GUAM



In FY 2015, the territory of Guam recovered \$0.5 million through two state programs in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$0.9	\$0.8	\$1.1	\$0.7	\$0.5
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$0.9	\$0.7	\$1.1	\$0.6	\$0.5
● SNAP	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
<b>Grand Totals:</b>	<b>\$0.9</b>	<b>\$0.8</b>	<b>\$1.2</b>	<b>\$0.7</b>	<b>\$0.5</b>

† Territory does not collect TOP eligible state income tax debts. \* Territory did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions. Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





# TERRITORY OF PUERTO RICO

In FY 2015, the territory of Puerto Rico recovered \$23.3 million through one state program in the Treasury Offset Program (TOP).

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$29.1	\$26.1	\$20.8	\$21.5	\$23.3
Child Support: Admin Offset	\$0.4	\$0.3	\$0.3	\$0.3	\$0.2
Child Support: Tax Refund Offset	\$28.7	\$25.8	\$20.5	\$21.2	\$23.1
● SNAP	*	*	*	*	*
<b>Grand Totals:</b>	<b>\$29.1</b>	<b>\$26.1</b>	<b>\$20.8</b>	<b>\$21.5</b>	<b>\$23.3</b>

† Territory does not collect TOP eligible state income tax debts. \* Territory did not participate in this TOP program.

Dollars in Millions.  
Totals may not sum due to rounding.



**GRAPH LEGEND**

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP



# TERRITORY OF U.S. VIRGIN ISLANDS



**In FY 2015, the territory of the U.S. Virgin Islands recovered \$0.6 million through two state programs in the Treasury Offset Program (TOP).**

PROGRAM	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
● Income Tax	†	†	†	†	†
● State Reciprocal	*	*	*	*	*
● Unemployment Insurance	*	*	*	*	*
● Child Support: Total	\$0.8	\$0.7	\$0.6	\$0.6	\$0.5
Child Support: Admin Offset	\$0.0**	\$0.0**	\$0.0**	\$0.0**	\$0.0**
Child Support: Tax Refund Offset	\$0.7	\$0.7	\$0.5	\$0.6	\$0.5
● SNAP	\$0.0**	\$0.1	\$0.1	\$0.0**	\$0.0**
<b>Grand Totals:</b>	<b>\$0.8</b>	<b>\$0.8</b>	<b>\$0.6</b>	<b>\$0.6</b>	<b>\$0.6</b>

† Territory does not collect TOP eligible state income tax debts. \* Territory did not participate in this TOP program. \*\* Collections total less than \$50,000.

Dollars in Millions.  
Totals may not sum due to rounding.



### GRAPH LEGEND

- Income Tax Program
- State Reciprocal Program
- Unemployment Insurance Program
- Child Support Program (Total)
- SNAP





U.S. Department of the Treasury  
Bureau of the Fiscal Service

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