

CHILD SUPPORT PROGRAM

TOP offsets federal tax refunds and other eligible payments to payees who owe delinquent child support obligations to the U.S. Department of Health and Human Services, Office of Child Support Enforcement (OCSE).

STATE INCOME TAX PROGRAM

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

STATE RECIPROCAL PROGRAM

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.

SUPPLEMENTAL NUTRITION

ASSISTANCE PROGRAM (SNAP)

TOP offsets federal tax refunds and other eligible payments to payees who owe delinquent nutrition assistance obligations to the U.S. Department of Agriculture, Food and Nutrition Service (FNS).

UNEMPLOYMENT INSURANCE PROGRAM

In partnership with the U.S. Department of Labor, TOP offsets federal tax refund payments to: 1) payees who owe delinquent unemployment insurance (UI) compensation debts due to fraud or a person's failure to report earnings; and, 2) payees who owe UI employer tax debts.

To learn more about TOP's smart government debt collection solutions and how your state can participate, contact us at stateoffsets@fiscal.treasury.gov or visit us online today at www.fiscal.treasury.gov/topstateprograms.htm.

U.S. Department of the Treasury Bureau of the Fiscal Service Treasury Offset Program (TOP)

TOP State Programs: The Key to Maximizing Your State's Delinquent Debt Collections



- ✓ **Benefit #1:** Maximize your state's debt collection revenue with millions of dollars recovered each year.
- ✓ **Benefit #2:** Intercept eligible federal payments to individuals and businesses that owe delinquent debts to your state.
- ✓ **Benefit #3:** Recover valuable funds for federally-funded programs in a cost-effective manner.
- ✓ **Benefit #4:** Promote timely payments and deter delinquencies of state debts.

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. We work to ensure that debtors are treated fairly and receive proper notices and opportunities to dispute the debt, as well as the chance to repay debts over time.

In FY 2017, TOP's successful partnership between the federal government and states recovered more than \$3 billion in delinquent debts for states; including \$1.8 billion in child support obligations, \$181.6 million for the Supplemental Nutrition Assistance Program (SNAP), and \$607.7 million in State Income Tax (SIT) debts.

The **Unemployment Insurance (UI)** program, with 44 states and the District of Columbia participating, has recovered more than \$353.8 million through TOP in FY 2017.

Eleven states and the District of Columbia participate in TOP's **State Reciprocal Program (SRP)** – the District of Columbia, Kansas, Kentucky, Louisiana, Maryland, Minnesota, New Jersey, New York, Oregon, Virginia, West Virginia and Wisconsin. The SRP has recovered more than \$85.3 million in delinquent debts, in FY 2017. In return, the states in FY 2017 recovered \$53.2 million in overdue debts for the federal government.

The Fiscal Service has a proven track record of helping to collect long overdue funds owed to states, recovering \$45.9 billion for participating states since the implementation of TOP in 1996. Make a decision to maximize your state's delinquent debt collections by participating in each of TOP's federal-state partnership programs. Let us show you the benefits today!

