



## Ohio Administrative Code

### Rule 5101:12-80-10.1 Allocation hierarchy for federal income tax refund offset collections.

Effective: February 1, 2016

---

(A) A federal income tax refund offset collection shall allocate to arrears that are eligible to be submitted for federal refund tax offset, as described in paragraph (C) of rule 5101:12-50-32.1 of the Administrative Code.

(B) The collection shall allocate according to the following hierarchy:

- (1) First to permanently assigned child support arrears;
- (2) Then to permanently assigned past care support arrears;
- (3) Then to permanently assigned spousal support arrears;
- (4) Then to assigned conditionally assigned child support arrears;
- (5) Then to assigned conditionally assigned past care support arrears;
- (6) Then to assigned conditionally assigned spousal support arrears;
- (7) Then to unassigned conditionally assigned child support arrears;
- (8) Then to unassigned conditionally assigned past care support arrears;
- (9) Then to unassigned conditionally assigned spousal support arrears;
- (10) Then to never assigned child support arrears;
- (11) Then to never assigned past care support arrears;



(12) Then to never assigned spousal support arrears;

(13) Then to assigned cash medical support arrears;

(14) Then to assigned ongoing medical support arrears;

(15) Then to reimbursement for birth costs ordered to be paid to the Ohio department of job and family services (ODJFS);

(16) Then to reimbursement for medical expenses other than birth costs ordered to be paid to ODJFS;

(17) Then to unassigned during assistance child support arrears;

(18) Then to unassigned during assistance past care support arrears;

(19) Then to unassigned during assistance spousal support arrears;

(20) Then to unassigned cash medical support arrears;

(21) Then to unassigned ongoing medical support arrears;

(22) Then to reimbursement for medical expenses ordered to be paid to an individual other than ODJFS.

(C) Any remaining funds shall be issued to the obligor unless the child support enforcement agency has negotiated an alternative allocation with the obligor.