
A GREAT GATHERING ON A GREAT LAKE
ERICSA 2026
ERICSA 63RD ANNUAL TRAINING CONFERENCE & EXPOSITION
MAY 3–7, 2026
Milwaukee
WISCONSIN

2025 and Beyond:
Federal Legislation and Priorities

- Overview of the Impact
- The Impact on Income
- The Impact on our Families

But First, Let's Meet our Presenters!

Meet your Presenter Jamie Eichenberg

Fun Facts:

- Plays 4 musical instruments
- Has two high school diplomas
- 53 minutes older than my twin brother
- Has performed karaoke in 5 countries

Meet your Presenter Christina Mahoney

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ERICSA 2026

Fun Facts:

- Recently moved and discovering that "done moving" isn't actually a thing
- Hosting a graduation party next month … ready or not
- Learning that "we'll take care of that after the move" was overly optimistic
- Shares house with five pets– which may explain everything else

(part of the reason we're not done yet)

Meet your Presenter
Trish Skophammer

Fun Facts:

- I like to clean.
- I have 66 first cousins.
- I have a black belt in Tae Kwon Do (but my knees prefer that I don’t practice).
- I ate silkworm pupae in Daegu, South Korea.

How Benefit Instability is Reshaping Child Support Cases

HR1 & the IV-D Program

Christina Mahoney

Deputy Attorney General, Child Support Enforcement

Illinois Attorney General’s Office

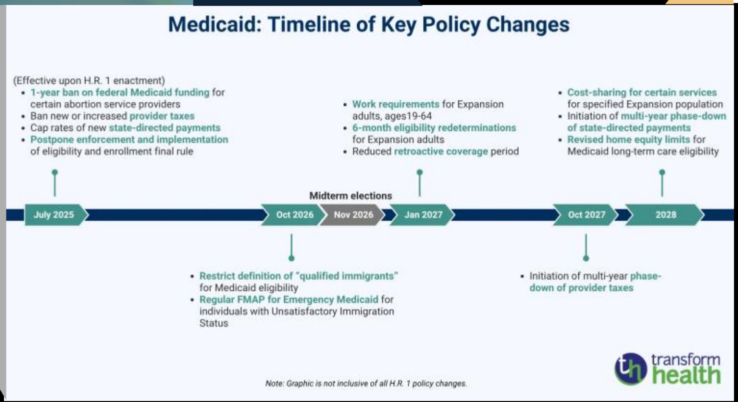
WHY THIS MATTERS TO IV-D

- Most IV-D families rely on public benefits
- System assumes stable income, address, employment
- HR1 disrupts those assumptions

U.S. Population, Immigration, & IV-D Caseloads

Nationally (as of July 1, 2024 – most recent data)**:**

- 340.1 million residents in the U.S. (0.98% increase from 2023)
- 50.2 million foreign-born (14.8% of population)
- 32.2 million immigrant workers in U.S. labor force (18% of workforce)
- 18.3 million U.S. born children living with at least one immigrant parent (26% of population)
- Top countries of origin: Mexico (22%), India (6%), China (5%), Philippines (4%), Cuba/El Salvador/Vietnam/Guatemala/Dominican Republic (3% each); Columbia (2%)
- 45% naturalized U.S. citizens; 24% Lawful Permanent Residents (LPR); 5% long-term Nonimmigrants (international students, temporary workers)



WHAT CHANGED: HR1

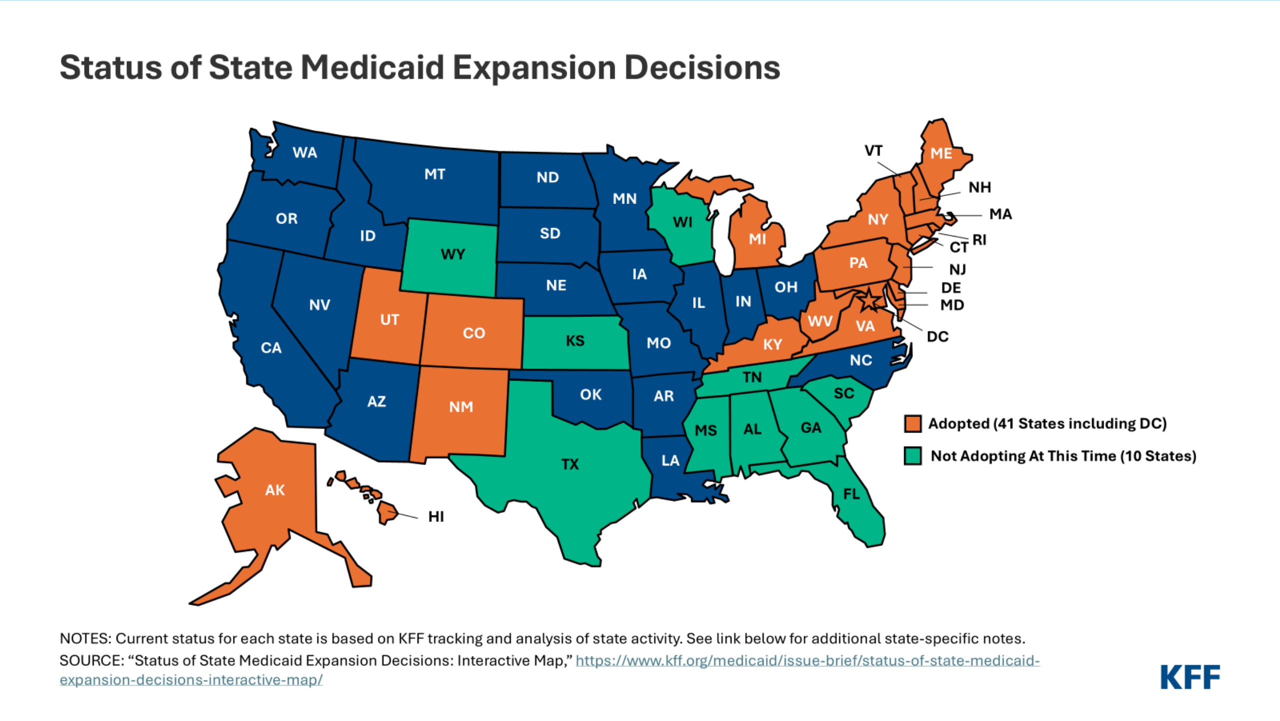
- Medicaid churn (eligibility + administrative barriers)
- SNAP/TANF/Childcare: tighter requirements, reduced access
- More state administrative burden
- Less stability for families

MEDICAID CHURN (KFF Insight)

- Delayed implementation of eligibility simplification rules
- More frequent loss of coverage due to process barriers
- Increased “churn” even among eligible individuals

➢ Coverage loss ≠ ineligibility

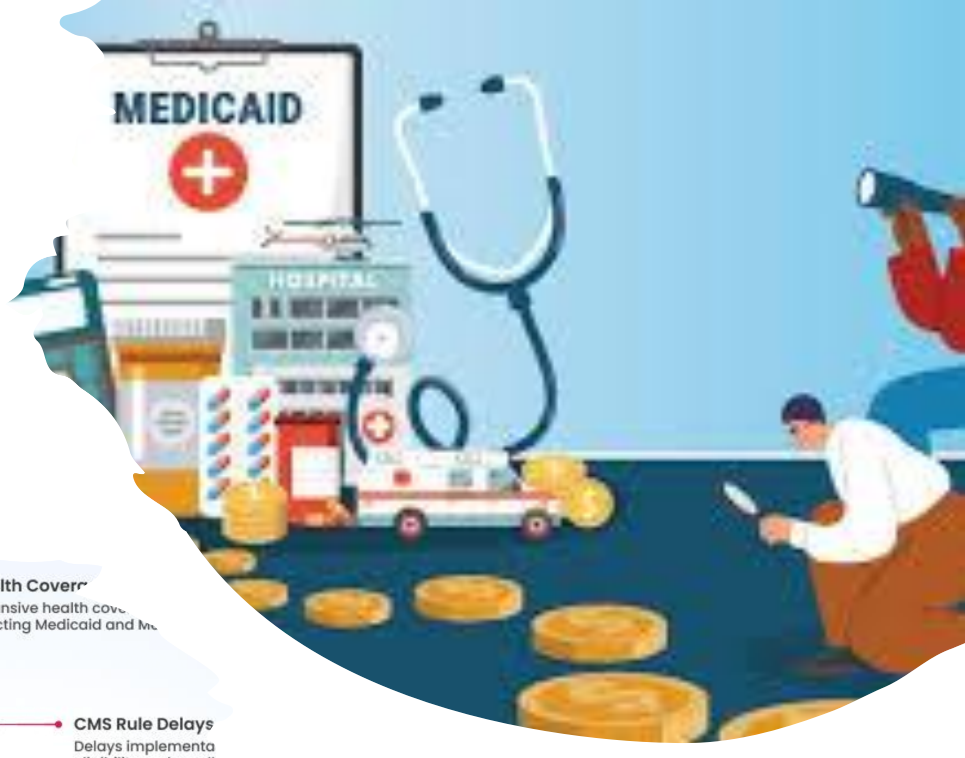
Churn in benefits = churn in participation

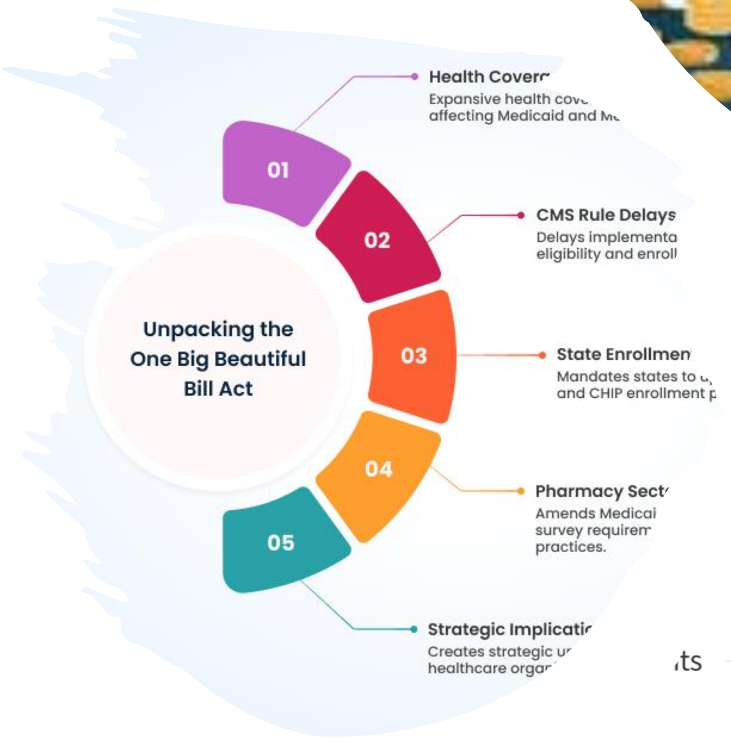


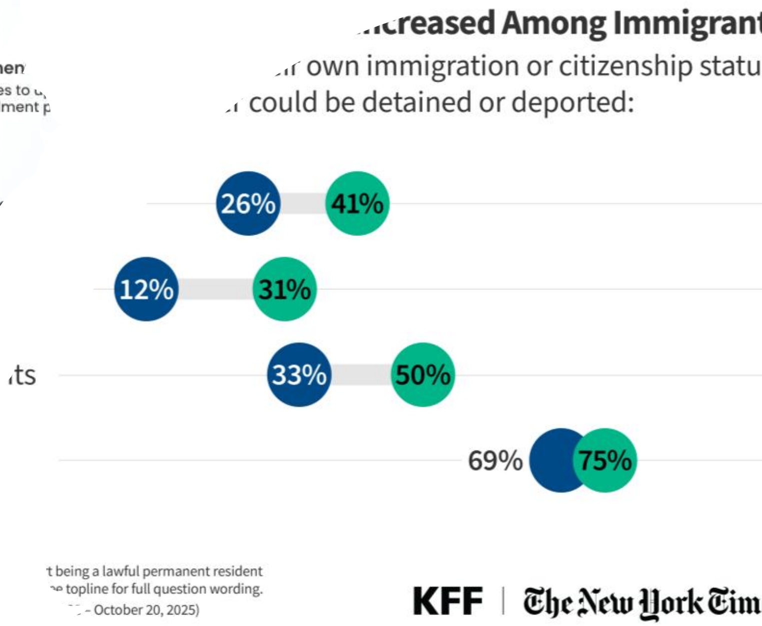
FROM POLICY TO INSTABILITY

HR1 changes don't show up as policy issues in our cases. They show up as:

- Employment instability
- Address instability
- Benefit churn
- Reduced system engagement







WHAT INSTABILITY LOOKS LIKE IN IV-D CASES

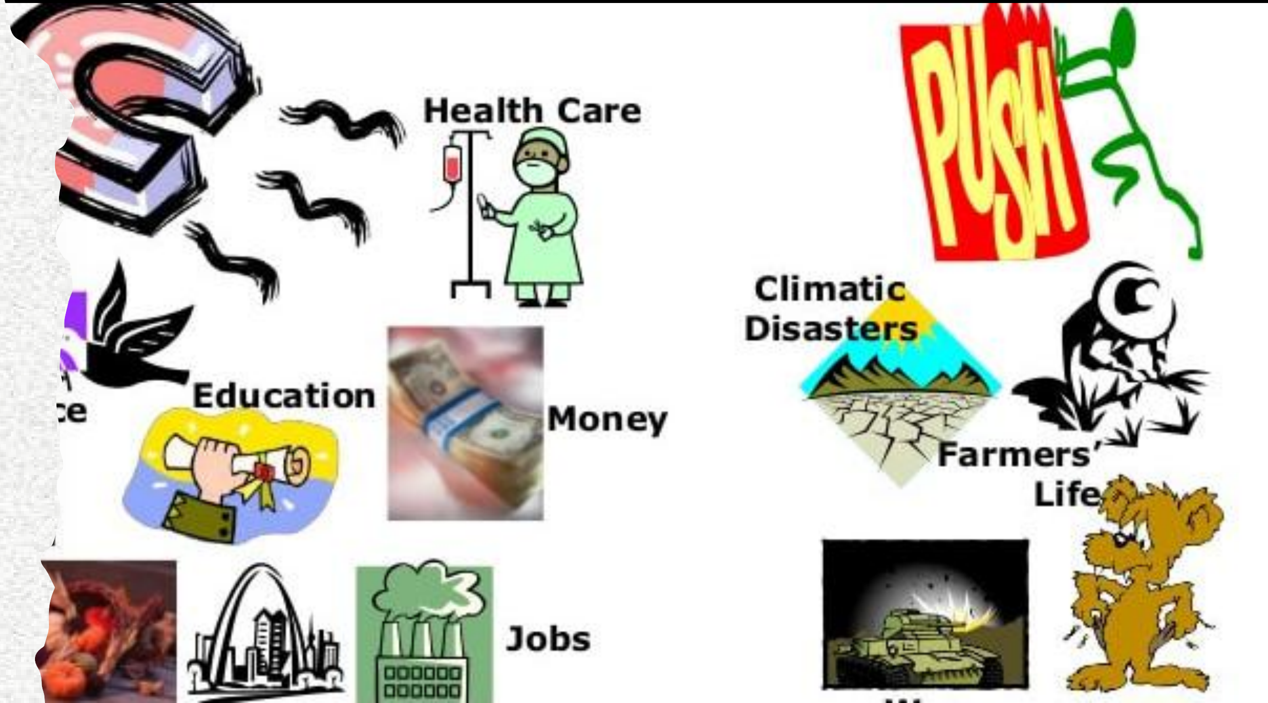
- Inconsistent or unverifiable income
- Missed hearings
- Mobility across jurisdictions
- Informal/cash-based employment
- Loss of benefits
- Fear/avoidance of state systems

HOW INSTABILITY CHANGES CASE OUTCOMES

- More default orders
- More modification requests
- More litigation involving ability-to-pay
- Less reliable income data
- Greater enforcement challenges; traditional enforcement tools less effective

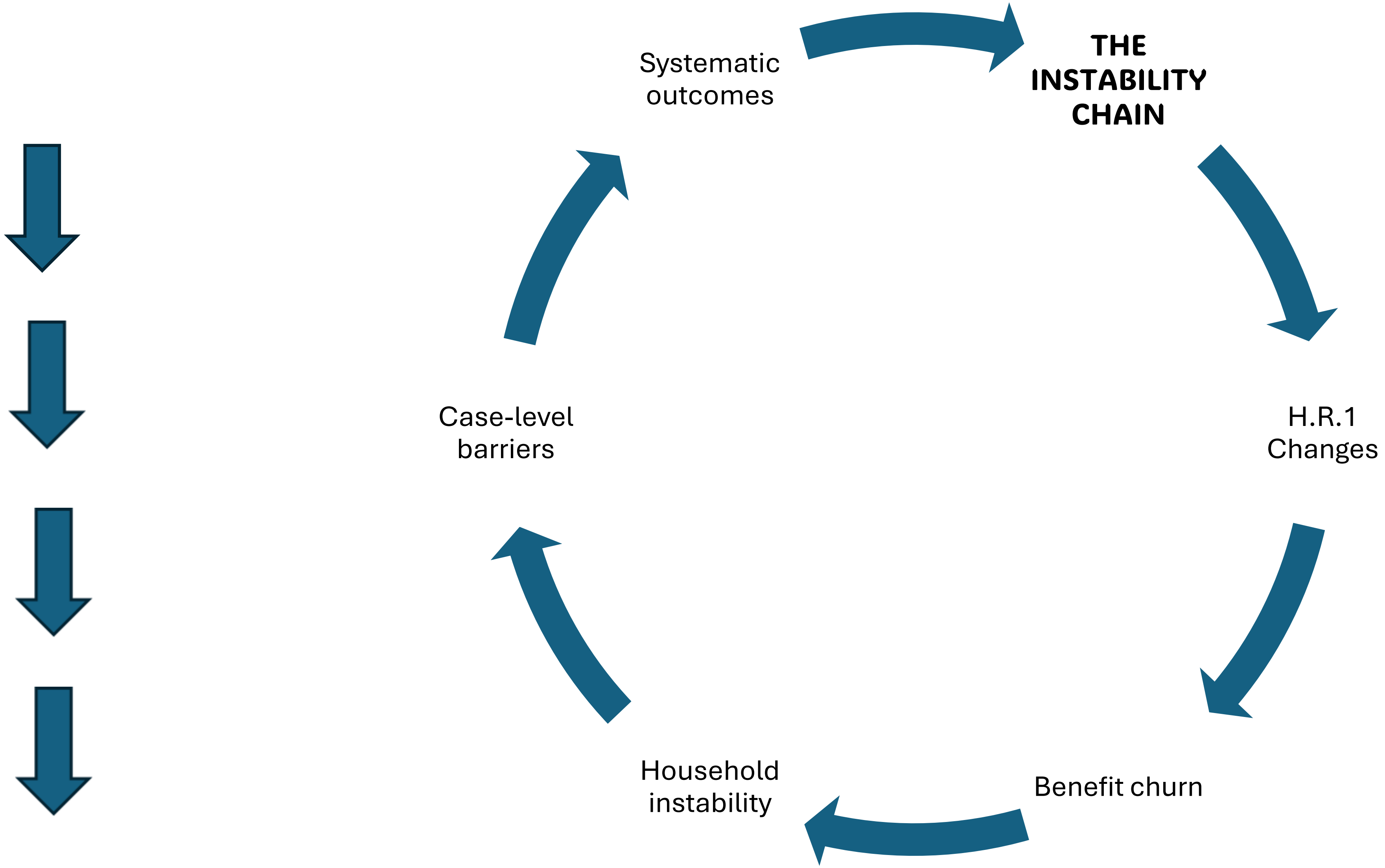
WHY THIS LOOKS LIKE MIGRATION

- More movement (state-to-state, housing changes)
- Less formal employment
- Harder to locate parents
- Increased avoidance behavior
- What we used to attribute to migration now appears across the caseload



INTERSTATE IMPACT

- More interstate cases due to mobility
- Service of process challenges
- Employment verification gaps across states
- Data mismatch between agencies



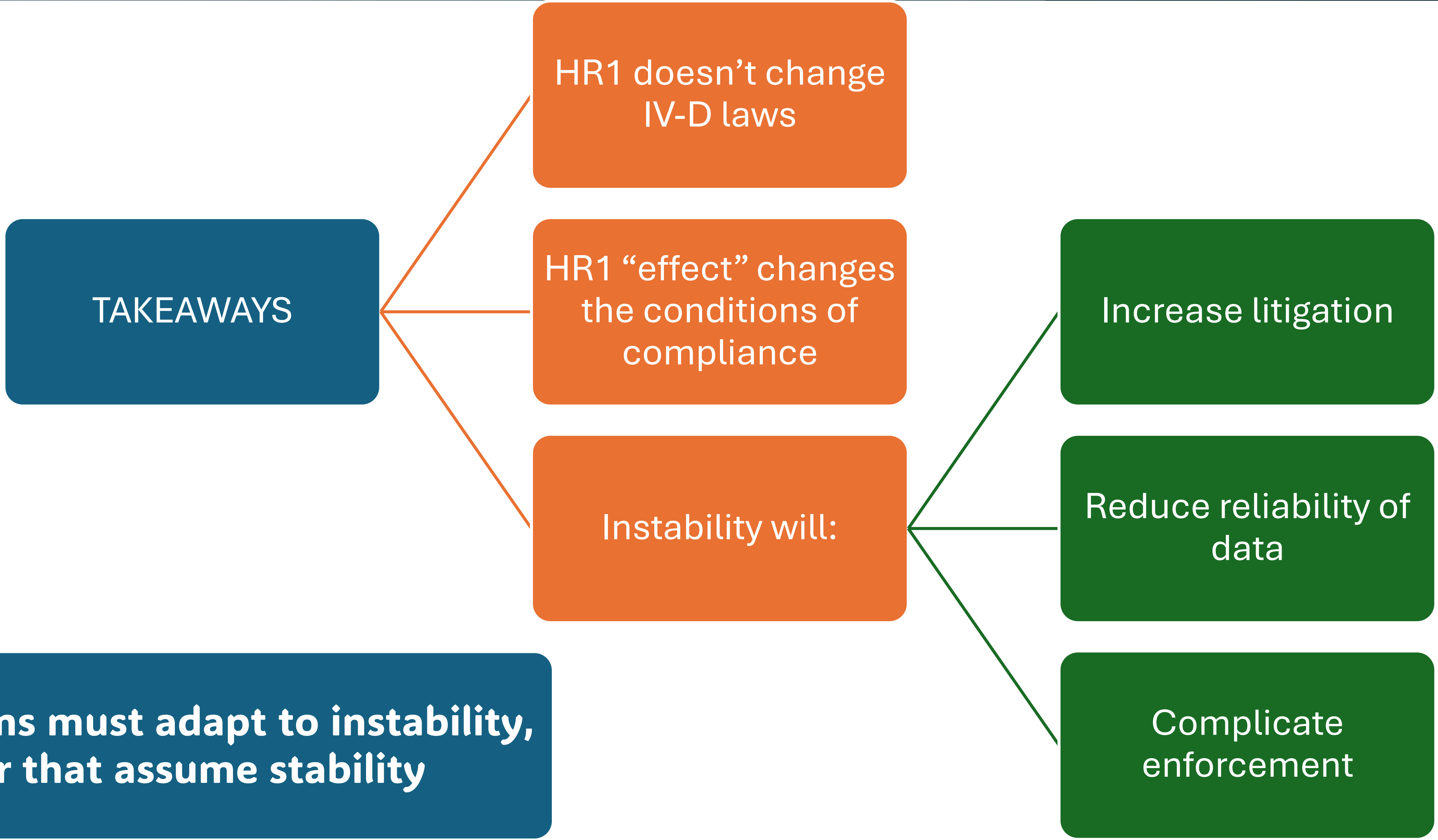
Systematic outcomes
THE INSTABILITY CHAIN
H.R.1 Changes
Benefit churn
Household instability
Case-level barriers

Noncompliance or Instability?

NCP loses SNAP due to work-hour verification issues →

Loses transportation → misses work → income drops

Misses hearing → default order entered



IV-D systems must adapt to instability, rather that assume stability

<u>**Federal & National IV-D Resources**</u>

U.S. Department of Health and Human Services, Office of Child Support Services (OCSS)
AT-26-01: Standard Intergovernmental CSE Forms – Expire Jan. 31, 2029
AT-20-14: **Interstate Child Support Policy** (2020) — replaces prior policy memoranda
IM-16-05: *International Case Processing Under UIFSA 2008 and the Hague Convention*
PIQ-00-02 (rescinded) — replaced by AT-20-14
OCSS International Resources Portal: https://www.acf.hhs.gov/css/international

U.S. Office of Child Support Enforcement (OCSE) Central Authority Directory
Contact list of U.S. and foreign Central Authorities for Hague Convention child-support cases

UIFSA (2008) – Uniform Interstate Family Support Act
Governs interstate and international child-support enforcement, modification, and registration

Federal Regulations
45 C.F.R. § 303.6 – Enforcement procedures
45 C.F.R. § 303.7 – Intergovernmental cooperation
45 C.F.R. § 303.8 – Review and adjustment (modification)
45 C.F.R. § 303.21 – Safeguarding case information
45 C.F.R. § 303.70 – Federal Parent Locator Service (FPLS)

Hague Child Support Convention (2007)
Convention on the International Recovery of Child Support and Other Forms of Family Maintenance
Entered into force for the U.S. on January 1, 2017
Administered domestically by OCSS

<u>**Data & Research Resources**</u>

Kaiser Family Foundation (KFF) – Mudumala, Anna; Mohamed, Maiss; Tolbert, Jennifer; Burns, Alice, *The Impact of H.R.1 on Two Medicaid Eligibility Rules* (Sept. 22, 2025), https://www.kff.org/medicaid/the-impact-of-h-r-1-on-two-medicaid-eligibility-rules/

KFF – Rudowitz, Robin; Burns, Alice; Hinton, Elizabeth; Tolbert, Jennifer; Williams, Elizabeth, *Medicaid: What to Watch in 2026* (Jan 2 2026), https://www.kff.org/medicaid/medicaid-what-to-watch-in-2026/

Migration Policy Institute (MPI) – Batalova, Jeanne*, Frequently Requested Statistics on Immigrants and Immigration in the Ur ted S* (Mar 12, 2026), https://www.migrationpolicy.org/article/frequently-requested-statistics-immigrants-and-immigration-united-states#immigrant-characteristics-families

United States Census Bureau – Wilder, Kristie, *New 2024 Population Estimates Show Nation's Population Grew by About 1% to 340 Million Since 2023* (Dec 19, 2024), https://www.census.gov/library/stories/2024/12/population-estimates.html

The Impact on Income

Jamie Eichenberg, Michigan State Court Administrative Office, Friend of the Court Bureau, Court Analyst

New Form Introduced

- Schedule 1-A
  - No Tax on Tips
  - No Tax on Overtime
  - No Tax on Car Loan Interest
  - Enhanced Deduction for Seniors
- Caution Added
  - Must have a valid social security number
  - If married, must file jointly

No Tax on Tips

- Effective 2025-2028
- Limited to $25,000 per return
- Qualified Tips
    - W-2, 1099, or 4137
- Phases out
    - MAGI over $150, 000 single filers
    - MAGI over $300,000 joint filers

No Tax on Tips

a Employee's social security number: SSN	OMB No. 1545-0029	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at *www.irs.gov/efile*.

b Employer identification number (EIN): 99-8541215	**1** Wages, tips, other compensation: 12541	**2** Federal income tax withheld: 1242
c Employer's name, address, and ZIP code: SNEAKER CAFE, 242 NIKE LANE, Phone Num, CINCINNATI ... 45234 Country	**3** Social security wages: 3679	**4** Social security tax withheld: 228
	5 Medicare wages and tips: 12541	**6** Medicare tax withheld: 182
	7 Social security tips: 8862	**8** Allocated tips: #
d Control number	**9**	**10** Dependent care benefits: #
e Employee's first name and initial: LOAFER; Last name: SHOEMAKER; Suff.	**11** Nonqualified plans: #	**12a** See instructions for box 12 (Code): #
101 COBBLER AVE, Phone Num	**13** Statutory employee / Retirement plan / Third-party sick pay	**12b** Code: #
CINCINNATI ... 45234 United States	**14** Other	**12c** Code: #
		12d Code: #
f Employee's address and ZIP code		

		2024	2025	Difference
Total Adjusted Gross Income		82,541	82,541	
Deductions				
Medical deductions				
State and local taxes				
Interest				
Contributions				
Other deductions				
Total itemized deductions				
Standard deduction		27,700	31,500	3,800
Total deductions claimed		27,700	31,500	3,800
Qualified Business Income Deduction				
Other Deductions from Schedule 1A			8,862	8,862
Tax and Credits				
Taxable Income		53,341	42,179	(11,162)
Tax		5,932	4,584	(1,348)
Credits		2,000	2,200	200
Self-employment tax				
Other taxes				
Total Tax		3,935	2,384	(1,551)
Payments				
Withholdings		8,742	8,742	
Estimated tax payments				
Earned income credit				
Other payments and credits				
Estimated tax penalty				
Overpayment		4,807	6,358	1,551
Overpayment applied				
Refund		4,807	6,358	1,551
Balance Due				
Marginal tax rate		12.00	12.00	
Effective tax rate		11.13	10.87	(0.26)

No Tax on Overtime

- Premium portion of overtime
- Maximum $12,500 single filers
- Maximum $25,000 joint filers
- Phases out
  - MAGI over $150, 000 single filers
  - MAGI over $300,000 joint filers

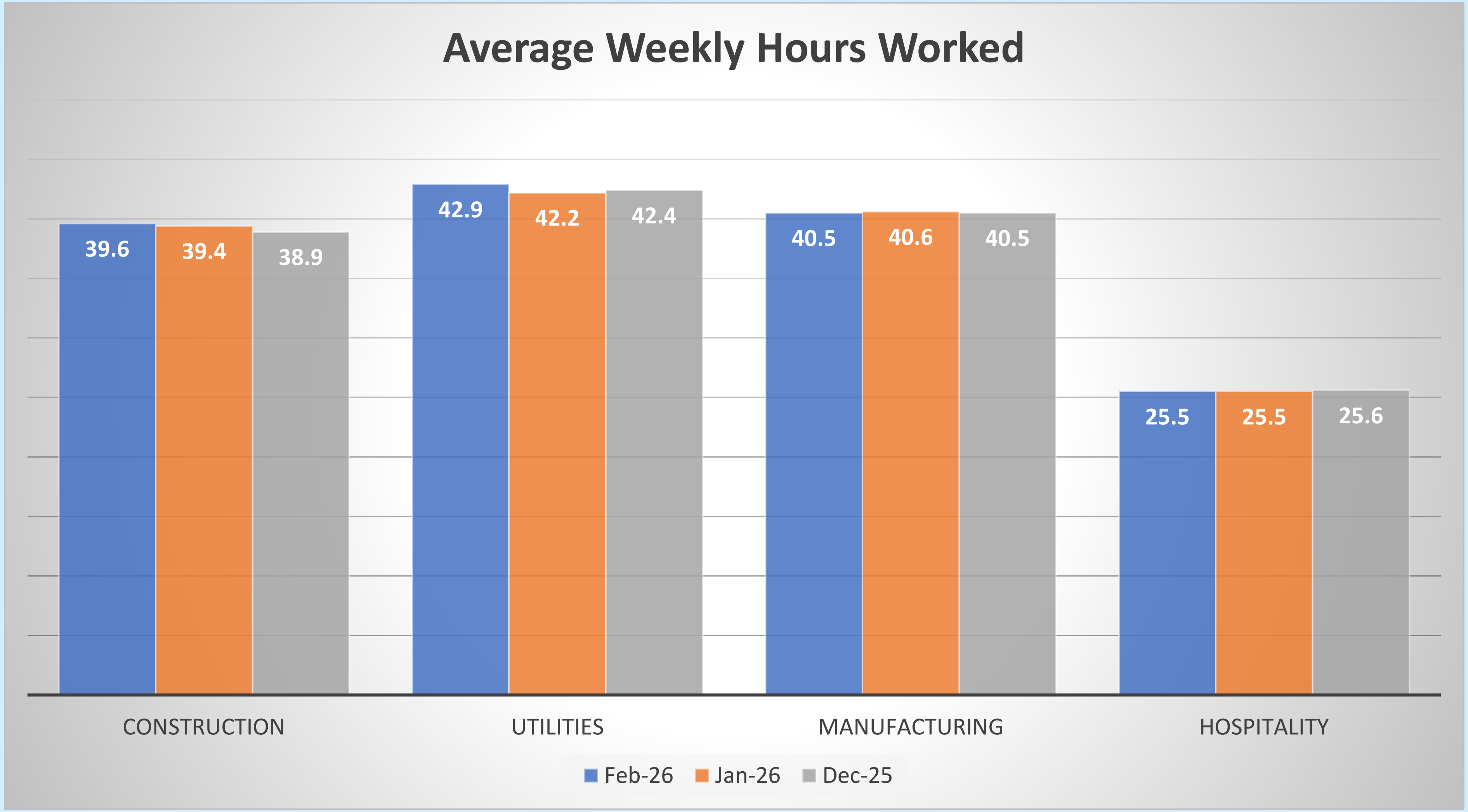
No Tax on Overtime

22222	a Employee's social security number: SSN	OMB No. 1545-0029

b Employer identification number (EIN): 99-8541215	1 Wages, tips, other compensation: 70000	2 Federal income tax withheld: 7500
c Employer's name, address, and ZIP code: THE COBBLER SHOP, 123 RACE RUNNER DR, Phone Num, CINCINNATI ... 45234 Country	3 Social security wages: 70000	4 Social security tax withheld: 4340
	5 Medicare wages and tips: 70000	6 Medicare tax withheld: 1015
	7 Social security tips: #	8 Allocated tips: #
d Control number	9	10 Dependent care benefits: #
e Employee's first name and initial: LOAFER; Last name: SHOEMAKER; Suff.	11 Nonqualified plans: #	12a Code: #
101 COBBLER AVE, Phone Num	13 Statutory employee / Retirement plan / Third-party sick pay	12b Code: #
CINCINNATI ... 45234 United States	14 Other: OBBA OT PREM 15682	12c Code: #
		12d Code: #
f Employee's address and ZIP code		

	2024	2025	Difference
Other adjustments			
Total Adjusted Gross Income	82,541	82,541	
Deductions			
Medical deductions			
State and local taxes			
Interest			
Contributions			
Other deductions			
Total itemized deductions			
Standard deduction	27,700	31,500	3,800
Total deductions claimed	27,700	31,500	3,800
Qualified Business Income Deduction			
Other Deductions from Schedule 1A		15,682	15,682
Tax and Credits			
Taxable Income	53,341	35,359	(17,982)
Tax	5,932	3,768	(2,164)
Credits	2,000	2,200	200
Self-employment tax			
Other taxes			
Total Tax	3,935	1,568	(2,367)
Payments			
Withholdings	8,742	8,742	
Estimated tax payments			
Earned income credit			
Other payments and credits			
Estimated tax penalty			
Overpayment	4,807	7,174	2,367
Overpayment applied			
Refund	4,807	7,174	2,367
Balance Due			
Marginal tax rate	12.00	12.00	
Effective tax rate	11.13	10.66	(0.47)

No Tax on Overtime - Impact



Child Tax Credit (CTC)

- $2200 per qualifying child
- $500 other dependents
- Permanently increased
- Beginning 2026 will adjust annually for inflation
- Refundable portion = Additional Child Tax Credit, now up to $1700
- Change to identification requirement

Child and Dependent Care Tax Credit (CDCTC) – 2026 change

Credit Rate	AGI Range (Single)	AGI Range (Joint)
50%	Up to $15,000	Up to $30, 000
35%	Over $15,000 up to $75, 000	Over $30,000 up to $150,000
35%-20%	Over $75,000 up to $103,000	Over $150,000 up to $206, 000
20%	Over $103,000	Over $206,000

Resources

- Bureau of Labor Statistics (bls.gov)
- Tax Policy Center (taxpolicycenter.org)
- Internal Revenue Service (irs.gov)

The Impact on our Families

Trish Skophammer, Director, Child Support Services, Ramsey County Attorney’s Office


ONE WAY
To Serve
With Compassion
ICE
EZ-2


ERO
POLICE


HSI
POLICE
MOTOROLA


PRODUCT OF COSTA RICA
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

Reactions?
Questions?

Thank you!