

TREASURY OFFSET PROGRAM
Payments Exempt from Offset by Disbursing Officials
(Non-tax Debt Collection)

PAYMENTS EXEMPT BY FEDERAL LAW		
Payment Agency	Type of Payment	Statutory Exemption (U.S. Code)
Department of Agriculture	Federal Crop Insurance indemnity payments	7 U.S.C. § 1509
Department of Defense	Survivors benefits (military retirement) payments	10 U.S.C. § 1450(i)
Department of Education	Payments under a program administered by the Secretary of Education under Title IV of the Higher Education Act of 1965	31 U.S.C. § 3716(c)(1)(C)
Department of Homeland Security - Federal Emergency Management Agency	Payments made under the Cerro Grande Fire Assistance Act (covering claims resulting from the wildfire in New Mexico in May 2000)	Public Law 106-246
Department of the Interior	Payments under a program administered by the Secretary of Education under Title IV of the Higher Education Act of 1965	31 U.S.C. § 3716(c)(1)(C)
Department of Labor	Longshore and Worker's Compensation Act payments Energy Employees Occupational Illness Compensation Program Payments Federal Employees Compensation Program Payments	33 U.S.C. § 916 42 U.S.C. § 7385(a) 5 U.S.C. § 8130
Department of Labor/Social Security Administration	Payments under the Black Lung Benefits Act, other than payments under Part B	30 U.S.C. § 932(a) [incorporating 33 U.S.C. § 916]
Department of the Treasury	Payments under the tariff laws	31 U.S.C. § 3701(d)
Department of Veterans Affairs	Payments of benefits under any law administered by the Secretary of Veterans Affairs, including: * Pension programs * Parents' dependency and indemnity compensation programs * Disability and death compensation * Dependency and indemnity compensation * Monetary educational assistance * Monetary benefits under training (including work study allowances) and rehabilitation programs * Special monetary benefits * Life insurance payments * Funeral and burial expenses * Financial assistance for adapted housing and automobile equipment * Minimum income widow * Special allowance under 38 U.S.C. § 1312 * Attorney fees withheld from retroactive benefits for representation at the Board of Veterans Appeals * Clothing allowance * Apportionment funds	38 U.S.C. § 5301(a)
Department of Veterans Affairs		

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Payment Agency	Type of Payment	Statutory Exemption (U.S. Code)
(continued)	* Accrued benefits * Child support withholdings * Reimbursements for travel, medical, rehabilitation, and health care related needs and activities	
Railroad Retirement Board	Tier 2 Railroad Retirement benefit payments	45 U.S.C. § 231m
Social Security Administration/ Department of Health and Human Services	Payments made under the Social Security Act, except to the extent provided under 31 U.S.C. § 3716(c)	31 U.S.C. § 3701(d)

PAYMENTS EXEMPT BY FEDERAL LAW FOR COLLECTION OF STATE NONTAX DEBTS AND PAST-DUE SUPPORT OBLIGATIONS		
Payment Agency	Type of Payment	Statutory Exemption (U.S. Code)
See above	All payments listed above as "Payments Exempt by Federal Law"	See above
Department of Labor/Social Security Administration	Payments under the Black Lung Benefits Act	31 U.S.C. § 3716(h), 30 U.S.C. § 932(a) [incorporating 33 U.S.C. § 916]
Railroad Retirement Board	Railroad Retirement benefit payments	45 U.S.C. § 231m, 31 U.S.C. § 3716(h)
Social Security Administration	Payments made under the Social Security Act	31 U.S.C. § 3701(d), 31 U.S.C. § 3716(h), 42 U.S.C. § 407 and 42 U.S.C. § 1383(d)(1)

PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
All Agencies	Federal Loan payments other than travel advances, per 31 CFR 285.5 (e)(2)(vii)

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Payment Agency	Type of Payment
Administrative Office of the U.S. Courts	* Jury entitlement and reimbursement payments made to citizens for their participation in federal jury service pursuant to the Jury Selection and Service Act
Department of Agriculture	<p>Department of Agriculture, Food and Nutrition Service benefit payments made under the following programs:</p> <ul style="list-style-type: none"> * Food stamp program * Nutrition assistance program for Puerto Rico * Special supplemental nutrition program for women, infants, and children (WIC) * WIC farmers market nutrition program * National school lunch program * Summer food service program * Child and adult care food program * Special milk program for children * School breakfast program <p>Payments made by the Farm Service Agency under section 1005 of the American Rescue Plan Act of 2021, P.L. 117-2 to provide debt relief to socially disadvantaged farmers and ranchers</p> <p>Payments made under the following Rural Development programs:</p> <ul style="list-style-type: none"> * Multi-Family Rental Assistance program * Community Facilities direct loans and grants * Single Family Housing-Homeownership direct loans and grants * Single Family Housing-Technical Assistance grants * Multi-Family Housing direct loans and grants * Multi-Family Housing Preservation grants * Business and Industry direct loans * Intermediary Relending direct loans * Rural Business Opportunity grants * Rural Business Enterprise grants * Rural Economic Development direct loans * Water and Waste Disposal direct loans and grants <p>Payments made by the Farm Service Agency under the USDA Pandemic Assistance for Producers initiative to support the operations of agricultural producers, growers, and processors impacted by coronavirus.</p> <p>Payments made by the Farm Service Agency under the USDA Farm Loan Borrower Relief Program, under section 22006 of the Inflation Reduction Act of 2022, to pay down the accounts of distressed borrowers with at-risk agricultural operations.</p> <p>Payments made by the USDA under section 22006 of the Inflation Reduction Act of 2022, Public Law 117-169, to direct and guaranteed borrowers who took extraordinary measures to pay Farm Service Agency farm loan debt installments between February 2020 and September 2022.</p>

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PAYMENTS EXEMPT BY ACTION OF THE SECRETARY OF THE TREASURY (31 U.S.C. § 3716(c)(3)(B))	
Payment Agency	Type of Payment
	Payments made by the USDA under section 22007 of the Inflation Reduction Act under its DFAP program to farmers who experienced losses due to discrimination to better support their farming operations in the future.
Department of Education	Payments representing refunds of funds collected in violation of an order issued in <i>Manriquez v. DeVos</i> , No. 17-cv-07210 (N.D. Cal.)
Department of Health and Human Services	<p>Payments under the following:</p> <ul style="list-style-type: none"> * Vaccine Injury Compensation Program (other than death benefits) * Tribal Law 93-638 Contracts/Compacts * National Institutes of Health Clinical Center patients * Ricky Ray Hemophilia Relief Fund Act of 1998 (Ricky Ray Fund) <p>Payments to small, non-profit organizations and/or Indian Tribes/Tribal organizations serving areas for which no alternative organization is available to provide the grant-specific services under the following programs:</p> <ul style="list-style-type: none"> * Head Start * Abandoned Infants * Native American * Transitional Living * Refugee Assistance-Voluntary Agency * Community Services Block Grant * Refugee and Entrant Assistance * Family Support Center and Gateway Demonstration * Runaway and Homeless Youth * Drug Education and Prevention for Homeless Youth * Youth Initiative and Youth Gangs * Older American Grants for Native Americans * Coverage Gap rebate payments for eligible Medicare Part D enrollees (temporary) <p>World Trade Center Health Program payments made under the James Zadroga 9/11 Health and Compensation Act of 2010 to provide medical monitoring and treatment to responders and survivors of the September 11, 2001 terrorist attacks.</p> <p>Payments for attorney’s fees made under prevailing party shifting statutes to satisfy court judgments or settlements in actions pursuant to Federal Rule of Civil Procedure 23(b)(2) when members of the class are not ascertainable</p>
Department of Homeland Security	Payments for attorney’s fees made under prevailing party shifting statutes to satisfy court judgments or settlements in actions pursuant to Federal Rule of Civil Procedure 23(b)(2) when members of the class are not ascertainable
Department of Homeland Security - Federal Emergency Management Agency	<p>Federal Emergency Management Agency payments under the following disaster relief and emergency assistance programs:</p> <ul style="list-style-type: none"> * Assistance to Firefighters Grant Program * Cora Brown Fund (disaster aid) (CBF) * Community Disaster Loan (CDL)

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Payment Agency	Type of Payment
	<ul style="list-style-type: none"> * Crisis Counseling Program (formerly known as Crisis Counseling Assistance and Training) * Disaster Case Management Program (DCMP) * Disaster Legal Services (DLS) * Fire Suppression Assistance/Fire Management Assistance Grant (FMAG) (formerly known as Fire Suppression Assistance) * Individual and Households Program (IHP), to include Housing Assistance (formerly known as Individual and Family Grant program) * Public Assistance (formerly known as Public Assistance to State and Local Governments) * Urban Search and Rescue
Department of Housing and Urban Development	<p>Payments under the following programs:</p> <ul style="list-style-type: none"> * Annual Contributions for Operation of Low-Income Housing Projects * Contributions for Low-Income Housing Projects (Development) * Public Housing Modernization Program (Modernization) * Lease Adjustments * Section 8 Low-Income Housing Assistance (Rental Voucher Program) * Section 8 Counseling; Family Self Sufficiency (excluding payments for administrative costs) * Revitalization of Severely Distressed Public Housing (Hope VI) * Public and Assisted Housing Drug Elimination * Family Investment Centers * Indian Homeownership Program (Mutual Help Homeownership) grants * Hope 3 Program (HOPE for Homeownership of Single Family Homes) * Home Program (HOME Investment Partnerships) * Section 8 Payment * Rental Assistance Section 236 <ul style="list-style-type: none"> * Direct Loans for the Elderly or Handicapped Section 202 * Rental Supplements (Section 101) * Safe Neighborhood Grants * Drug Elimination Grants * Homeless Assistance Programs (Supportive Housing, Emergency Shelter Grants, Shelter Plus Care Program and Section 8 Moderate Rehabilitation Single Room Occupancy Program) * Home Equity Conversion Mortgage Program * Flexible Subsidy Program * Mark-to-Market Portfolio Reengineering Demonstration Program * Community Development Block Grants to municipal governments, counties and townships * Housing Opportunities for Persons with Acquired Immune Deficiency Syndrome (HOPWA) * Grants to Historically Black Colleges and Universities * Service Coordinator and Congregate Housing Services Programs
Department of the Interior	<ul style="list-style-type: none"> * Payments made to Indian tribes and tribal organizations under the provisions of the Indian Self-Determination and Education Assistance Act. * Payment made under Bureau of Indian Affairs Welfare Assistance Program * Payments made by the Office of the Special Trustee for American Indians to individual Indians from the Individual Indian Money accounts * Payments made from the Natural Resource Damage Assessment and Restoration Fund to states

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Payment Agency	Type of Payment
	and federally recognized Indian tribes and their entities
Department of Justice	<ul style="list-style-type: none"> * Payments to eligible claimants pursuant to the September 11th Victims Compensation Fund * Attorney fee payments made under prevailing party fee-shifting statutes to satisfy court judgments or settlements in actions certified as class actions pursuant to Federal Rule of Civil Procedure 23(b)(2) * Payments made by the U.S. Marshals Service for the purpose of providing awards to confidential sources who have provided information or assistance directly related to violations of the criminal drug laws of the United States pursuant to 28 U.S.C. § 524(c)(1)(B) * Payments made by the Office of Justice Programs through the International Victim Expense Reimbursement Program for the purpose of providing funding for critical and ongoing medical treatment for victims of international terrorism * Payments associated with settlements of class actions certified under Federal Rule of Civil Procedure 23(b)(3) for attorney’s fees and litigation costs for class counsel paid under prevailing party fee statutes and administrative costs of distributing settlements through the use of an administrator * Payments for defined monetary assistance (DMA) made under the Amy, Vicky, and Andy Child Pornography Victim Assistance Act of 2018
Department of Transportation	<ul style="list-style-type: none"> * Payments made to Indian tribes and tribal organizations for the Indian Reservation Road program under the provisions of the Indian Self-Determination and Education Assistance Act (ISDEAA). * Tribal Transit Program payments made to Indian Tribes to provide public transportation on Indian reservations under the provisions of the Safe, Accountable, Flexible, Efficient, Transportation Equity Act: a Legacy of Users. * Federal Highway Administration and other Federal agencies authorized to make payments under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 for displaced individuals and businesses.

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Payment Agency	Type of Payment
Department of the Treasury	<p>Payroll assistance payments to air carriers and their contractors for pandemic relief under the Coronavirus Aid, Relief, and Economic Security Act</p> <p>Payments to States, Tribal governments, and units of local government under Title V of the Coronavirus Aid, Relief, and Economic Security Act</p> <p>Payroll assistance payments to air carriers and their contractors for pandemic relief under Section 402 of the Consolidated Appropriations Act, 2021</p> <p>Payroll assistance payments to air carriers and their contractors for pandemic relief under section 7301 of the American Rescue Plan Act of 2021</p> <p>Payments to States, Tribal governments, and units of local government under Division N, Title V, Subtitle A of the Consolidated Appropriations Act, 2021 for emergency rental assistance</p> <p>Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund payments made to eligible grantees authorized under section 9901 of the American Rescue Plan Act of 2021</p> <p>Homeowner Assistance Fund payments authorized under section 3206 of the American Rescue Plan Act of 2021</p> <p>Payments to States, U.S. territories, and certain local governments with more than 200,000 residents for emergency rental assistance authorized under section 3201 of the American Rescue Plan Act of 2021</p> <p>State Small Business Credit Initiative (SSBCI) payments, which represent transfers of SSBCI capital program allocation amounts and technical assistant grant program award amounts to participating jurisdictions for SSBCI under the Small Business Jobs Act of 2010, as amended by section 3301 of the American Rescue Plan Act of 2021</p>
Department of the Treasury, Bureau of the Fiscal Service	<p>State and Local Government Securities payments</p> <p>Payments for attorney’s fees for class counsel made under prevailing party fee-shifting statutes to satisfy court judgments or settlements in actions certified as class actions pursuant to Federal Rule of Civil Procedure 23(b)(2) when the members of the class are not ascertainable</p> <p>Payments for attorney’s fees and litigation costs for class counsel and administrative costs for distributing settlements made under prevailing party fee-shifting statutes to satisfy settlements in actions certified as class actions pursuant to Federal Rule of Civil Procedure 23(b)(3)</p>
Department of the Treasury, Office of District of Columbia Pensions	<p>Payments made under the District of Columbia’s Judges’ Retirement Plan and the District of Columbia’s Teachers’ Retirement Plan and Police Officers’ and Firefighters’ Retirement Plan</p>
Federal Communications Commission	<p>Payments made under Title V of Division B of the Coronavirus Aid, Relief, and Economic Security Act through the COVID-19 Telehealth Program</p>

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Payment Agency	Type of Payment
	Emergency Connectivity Fund (ECF) Payments issued under Title VII, section 7402, of the American Rescue Plan Act of 2021
Federal Retirement Thrift Investment Board	Thrift Savings Plan (TSP) payments representing disbursements from an employee or former employee's TSP plan
Institute of Museum and Library Services	Advance payments for the IMLS Grants to States Library Program and the IMLS Library and Museum Programs for Native Americans and Native Hawaiians
National Science Foundation	Payments of awards to non-governmental parties for scientific and engineering research and education pursuant to the National Science Foundation Act of 1950
Pension Benefit Guaranty Corporation	Pension Benefit Guaranty payments as follows: <ul style="list-style-type: none"> * Premium refunds to pension plans and plan sponsors * Financial assistance to multiemployer plans * Contractor bank payments to participants and beneficiaries
Public Defender Service for the District of Columbia	85% of disposable pay from salary payments paid to employees of the Public Defender Service for the District of Columbia
Small Business Administration	Economic Injury Disaster Loan payments issued under section 1110 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) CARES Act loan payments issued under section 1112 of the CARES Act Shuttered Venue Operators Grant payments pursuant to section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits and Venues Act ("Economic Aid Act"), as part of H.R. 133 Consolidated Appropriations Act, 2021. Section 324 of the Economic Aid Act was amended by section 5005 of the American Rescue Plan Act Restaurant Revitalization Fund payments pursuant to section 5003 of the American Rescue Plan Act

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Payment Agency	Type of Payment
Social Security Administration	Supplemental Security Income benefits made to individuals with limited income and resources who are disabled, blind, or age 65 or older