

December 1, 2023

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The American Public Human Services Association (APHSA), the bipartisan membership association representing state and local human services agencies, and its affinity group, the National Association of State TANF Administrators (NASTA), appreciate the opportunity to review and provide comment in response to the Notice of Proposed Rulemaking (NPRM): Strengthening Temporary Assistance for Needy Families (TANF) as Safety Net and Work Program RIN 0970-AC99.

The concerns and recommendations detailed below were gathered from APHSA's national network of TANF administrators, as well as human services leaders with oversight of both TANF programs and aligned systems that leverage TANF funding, such as child welfare and child care. These collective voices represent the subject matter experts that design and implement cash assistance and employment and training services, in addition to much of the broader ecosystem of anti-poverty and family well-being services that TANF funding supports. These voices are essential to the successful implementation of the rule's proposed changes and bring valuable perspective of how the proposed shifts in allowable uses of funds and requirements would affect their ability to further the core purposes of TANF. We are pleased to elevate their feedback below.

The proposed rule includes seven provisions that collectively would result in sweeping changes in uses of TANF funding and how state and local agencies administer their TANF programs. Many of the problems that the rule tries to solve reflect the underlying failure to pass a bipartisan legislative reauthorization of TANF that balances flexibility and accountability in state uses of the block grant while prioritizing economic and family well-being outcomes and individualized support to TANF participants. Perspectives among APHSA's members vary regarding the proposed approach to advance these changes through regulatory action and the unintended consequences of doing so while flaws in the underlying statutory design of the program remain unchanged.

With this in mind, our enclosed comments offer recommendations for improving the design of proposed changes and ways to support successful implementation from state and local agencies in support of improved family and community outcomes, especially as they relate to the first three provisions. For questions regarding these comments, please contact Matt Lyons, Senior Director of Policy and Practice, at mlyons@aphsa.org, or Rebekah Sides, Policy Associate for Social and Economic Mobility, at rsides@aphsa.org.

Sincerely,

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Provision #1: Establishing a Ceiling on the Term “Needy” So That It May Not Exceed a Family Income of 200 Percent of the Federal Poverty Guidelines

Considerations:

The flexibility of the TANF block grant offers extraordinary potential for human services systems to shift upstream and intercept more costly and disruptive crises. Each year, states and localities use TANF funds in different ways to address material hardship families face and prevent more traumatic and adverse conditions of poverty through cash assistance, employment and training supports, non-recurrent short-term benefits, child welfare prevention activities, and other efforts to deliver economic and concrete supports which shore up a foundation for stability and foster conditions for economic mobility.

We believe that the proposed rule change to define the term “needy” as families with income at or below 200% of the federal poverty level – and thus limiting TANF activities that meet core purposes one and two to households that meet this limit – provides too rigid and narrow a policy approach that will result in TANF activities being limited to reacting to the conditions that result in parents becoming reliant on government benefits or risk family separation by the child welfare system. APHSA urges the Administration in the final rule to carve a middle road that preserves states’ flexibility to implement meaningful prevention efforts that could be impeded by the rigidity of the proposed rule. Getting to the root of achieving these core purposes requires a proactive approach that drives towards prevention and proactively promoting well-being for families in and at-risk of falling into deep poverty. Accordingly, we propose the following changes be made to this provision of the rule.

Recommendation: Amend the definition of “needy” to families whose household is below or at material risk of falling below 200% of the federal poverty guideline.

If ACF plans to proceed with designing a needy limit of 200% FPL, we recommend ACF change the definition to include families at material risk of falling below 200% of the federal poverty guideline as follows –

§ 260.30 What definitions apply under the TANF regulations?

Needy means state established standards of financial need may include households with a family income up to 200 percent of the federal poverty guidelines or those at material risk of falling below this threshold.

While we agree with the Administration’s assertion that parents with incomes below 200% of the FPL are more likely to report material hardship, efforts to prevent deep poverty are a critical part of a comprehensive strategy to achieve the first two purposes of TANF and are consistent with the intent by which Congress established TANF as a block grant that offers flexibility in how states design activities tailored to address needs in their communities. To fulfill TANF core purpose one, which focuses on keeping children in their own homes or home of kin, and two, which emphasizes family empowerment through the equipping of job skills, work, and marriage, the definition of “needy” must be nimble enough for TANF agencies to proactively address issues that create material risks of a child being separated from their home or of a parent becoming reliant on government benefits. To achieve these two purposes, TANF’s flexibility as a block grant needs to be preserved while maintaining fidelity to ensuring funded activities work directly towards assisting needy families that are materially at risk of experiencing deep poverty.

A compelling body of research compiled by Chapin Hall demonstrates the important role TANF plays in reducing the risk of involvement in the child welfare system. A recent study demonstrates that from 2004 to 2016, more than 29,000 children nationally would not have entered foster care if states had increased family access to TANF benefits¹. Yet, the TANF rule’s rigid proposed cap of 200% FPL may unintentionally thwart states’ prevention efforts servicing families that are at risk of falling below 200% FPL. Efforts to use Family Resource Centers, child welfare “warmlines”, and other diversionary strategies to coordinate resources that keep children safely together with their parents or caregivers in lieu of deepening their child welfare involvement represent critically important strategic uses of TANF funding which could be hindered under the proposed rule definition. These TANF-funded strategies to address economic and concrete need are critically necessary to complement the more clinical and behavioral prevention efforts funded through the Family First Prevention Services Act. Furthermore, other demonstrated effective TANF activities that reduce reliance on government benefits, such as transitional benefits and non-recurrent short-term benefits, for families above 200% FPL but facing the risk of a financial shock would be negatively impacted by the inflexibility of the rule as proposed.

We believe that our proposed amendment to the definition of “needy” is consistent with this Administration’s stated objectives and commitments relevant to TANF. Through the Families Are Stronger Together (FAST) Learning Cohorts, which focus on TANF and child welfare collaboration and development of innovative strategies to prevent family involvement with the child welfare system, ACF is supporting state, local, and tribal efforts to leverage TANF as an upstream child welfare prevention strategy – including efforts that would be hindered through the proposed rule change. Further, the Executive Order on “Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government” calls on HHS to maximize

coordination between benefit programs and names TANF as a key public benefit in its cross-agency “Facing a Financial Shock” strategies to help families establish long-term stability. In developing its “needy” definition, we urge OFA to avoid creating yet another benefit cliff for families who are struggling.

In adopting our recommended broader “needy” definition that permits TANF agencies to serve families at material risk of falling below 200% of the federal poverty guidelines, we believe it is important and consistent with the design of TANF as a block grant to allow grantees flexibility to determine how they define “at material risk” while operating under general federal guidance. The conditions which drive risk of deep, persistent poverty differ across communities and TANF agencies need discretion in how they assess need and tailor their services. We recognize the proposed rule cites examples of current TANF spending that the Administration believes goes beyond the bounds of a reasonable definition of “needy.” We think it is important to note that, using our amended definition of “needy,” ACF’s proposed reasonable person standard would preserve program integrity and federal oversight should a state seek to define “material risk” in a way so broadly that it cannot be reasonably calculated to achieve either core purpose one or two. This ability to disallow such costs addresses the Administration’s aim to curb inappropriate spending without inadvertently restricting valid and necessary activities that the current definition places in jeopardy. Lastly, we note that the adoption of a definition inclusive of households with “material risk” aligns with the approach to prevention that ACF follows in defining candidacy for families eligible for services and support through the Family First Prevention Services Act.

By allowing grantees flexibility to determine how they define “at material risk,” states would have the ability to carve mobility pathways for TANF recipients. For example, while states generally have an income limit for TANF assistance well below 200% FPL, many allow families to continue receiving cash assistance or near-cash assistance for a transitional period even if the families’ income exceeds 200%. Continued supports like provide critical stability in the early stages of parents’ growth on a career path and support their ability to maintain independence from government benefits for the long term.

Should the Administration choose to proceed with using a federal poverty level threshold without consideration for those currently above it but at material risk of falling below, we believe that 300% FPL would reflect a more appropriate needy standard. Further, as discussed in our recommendation below, we believe that there are inherent limitations to the use of federal poverty level when assessing standards of “needy” across states.

Recommendation: Change the income standard used when defining “needy” to 200% Federal Poverty Level or 60% Standard Median Income (SMI), whichever is greater.

The use of the federal poverty level as a singular standard for defining “needy” creates inequitable distributional impacts across states where the cost of living varies drastically. For example, according to the federal poverty guidelines, 200% FPL for a household of four is \$55,500. Yet, using 60% of the standard median income (SMI), SMI levels for a household of the same size varies from as low as \$42,576 in Mississippi to as high as \$81,561 in Massachusetts.ⁱⁱ Other ACF programs such as the Low Income Home Energy Assistance Program (LIHEAP) take this disproportionate impact into account and uses the greater of FPL and SMI as the maximum allowable state income guidelines to use when determining eligibility.

Recommendation: Exempt child care spending from the “needy” limit

This Administration has acknowledged the important use of TANF towards child care, both in the proposed rule and as stated in the recent Executive Order on Increasing Access to High-Quality Care and Supporting Caregivers, which directs HHS to: “encourage States, through all available avenues, to increase the use of Temporary Assistance for Needy Families funds for basic assistance and work supports for families – including access to child care – and to spend more funds on cash assistance for families”ⁱⁱⁱ. Child care remains one of the most critical tools in removing barriers to work and ensuring families remain intact, reducing the likelihood of family separation.

TANF transfers to the Child Care Development Fund (CCDF) take on CCDF rules, including state CCDF income eligibility limits, which may extend up to 85% of State Median Income; this is above the 200% FPL proposed needy limit in all fifty states. Under current law, states can transfer no more than 30% of federal TANF funding to CCDF. However, states may also claim state spending on child care towards their TANF state Maintenance of Effort (MOE) requirement and/or spend federal TANF funds towards child care above and beyond the 30% transfer limit allowed under law. The current rule as proposed could result in much of this additional child care spending becoming disallowed as an eligible TANF expense or MOE if it goes towards households whose incomes exceed 200% FPL. Accordingly, to ensure consistent applicability in treatment of TANF-funded child care investments, we urge ACF to consider all TANF-funded child care within CCDF income guidelines as eligible TANF spending and maintenance-of-effort.

Exempting child care spending from the “needy” limit we believe is also consistent with the design of TANF as a block grant, as mentioned above, in allowing grantees flexibility to determine how

they define “at material risk”. Mirroring our earlier point, some states use federal TANF dollars to fund transitional child care benefits to former TANF recipients where the goal is for these families to begin earning above the 200% FPL cap. Lack of child care for parents that are asset-limited and income-constrained represents a clear and compelling material risk that could subject that family to deeper poverty and family instability. Our recommendation would ensure states retain important flexibilities to mitigate cliff effects and serve families within their states’ unique communities.

Separate recent ACF pending rulemaking would require state CCDF agencies to ensure families receiving child care assistance pay no more than seven percent of their family income for child care.^{iv} We feel it is important to note that the proposed 200% FPL standard falls well short of this aim for TANF-funded child care that cannot follow CCDF income rules. For example, a family of three with one adult and two children with a household income of \$50,000 – above the 200% FPL “needy” limit – would be subject to child care costs as high as 36% of their income without child care assistance support, depending on the state they live in. We encourage the Administration to adopt CCDF income limits for all TANF-funded child care spending so that states are best positioned to reduce parent payment burden to 7% or less per family.

Recommendation: Provide a minimum two-year period prior to this change becoming effective.

As ACF acknowledges in the proposed rule, current TANF activities are important and impactful services for families and children even if they were to no longer meet the “needy” definition. With a 200% FPL cap on MOE spending, especially when considered alongside provision three, many states will need to find new avenues to build state MOE to provide TANF agencies with ample time to work with their legislatures to meet budget shortfalls for impacted programs and to identify new spending to meet their maintenance-of-effort commitments in TANF. The MOE impacts are likely to impede states’ abilities to claim caseload reduction credits, resulting in higher Work Participation Rate targets that constrain the ability of states to provide more flexible work supports to families with high barriers to work and resulting in more families losing TANF benefits. We recommend a minimum two-year period prior to such a change becoming effective as it would have significant fiscal impact on current TANF activities and poses potential harm to TANF participants.

Recommendation: Clarify that states have discretion as to how they verify non-assistance recipients meet the “needy” test

While this proposed change may not impact the need for income verification in states, the use of a specific income threshold to determine whether a household is needy will result in further scrutiny over how state and local agencies verify families meet this requirement. We recommend that ACF issue further guidance on acceptable practices for income verification, including in what circumstances self-attestation is an acceptable practice for determining someone’s income and circumstances to demonstrate they meet the “needy” definition.

Provision #2: Determining When an Expenditure is “Reasonably Calculated to Accomplish a TANF Purpose”

Considerations:

The adoption of a reasonable person standard that grants federal authority to determine whether a TANF-funded activity accomplishes a core purpose of the program raises many new questions – how this standard will be consistently applied, what steps states must take to establish whether an activity meets the standard in full or in part, and how the process for applying the standard may impact states’ willingness to test innovative strategies to longstanding issues. While we understand ACF’s intent to better account for state spending on non-assistance uses of TANF funds, we believe there is an important trade-off implicit in the policy: increased accountability which may also result in decreased innovation and increased administrative burden. The ambiguity of the “reasonable person standard” creates inherent difficulty in federal enforcement of the rule and state and local understanding of how to comply; differences across regional offices may result in nuanced but important differences in applying the standard among different states and federal administrations with differing philosophical approaches may result in varying judgement calls on what is allowable, leading to uncertainty that risks the stability of state TANF investment strategies. This is even further the case for Tribes, where generational wisdom and cultural traditions are unlikely to have been thoroughly assessed through an evidence-based lens. In addition, the standard may lead to more risk-averse state spending habits as states will likely be reluctant to incur a penalty if an expenditure could be disallowed.

The following recommendations reflect strategies to mitigate these concerns in part should ACF proceed with establishing a reasonable person standard in regulation.



Recommendation: If a clear and compelling majority of a TANF activity meets the “reasonably calculated” threshold, the activity should fully qualify as an eligible state or federal TANF expenditure.

If ACF chooses to move forward with the provision, we encourage ACF to clarify that if a clear and compelling majority of a spending activity meets a core purpose, the entire activity should qualify as an eligible TANF expenditure. The proposed rule notes in its discussion that

“...where a program is multifaceted or includes several different types of services, we would examine the extent to which the state uses the Office of Management and Budget cost principles to allocate costs of different components of a service or benefit to appropriate funding sources and ensures that only the portions of a program, benefit or service that the state demonstrates are reasonably calculated to accomplish a TANF purpose are allocated to TANF.”

The rule later cites an example where if a state sought to assert that an afterschool program met core purpose four (formation and maintenance of two-parent families) based on a small portion of the overall activity being reasonably calculated to meet such purpose, the state would need to cost allocate this share of the activity to TANF and exclude other costs from its TANF spending. While the rule discussion focuses on these type of exception circumstances, APHSA believes that for many current appropriate TANF activities the large majority of its components further a TANF core purpose but the rule as proposed opens risk that ACF will require states to complete extensive cost allocation procedures to disallow costs for individual components of such activities.

Take, for example, a state that uses TANF funding – or claims TANF MOE – for providing afterschool services in a community that qualifies for the National School Lunch Program through the Community Eligibility Provision, based on the fact that the community experiences high poverty. The activity is clearly targeted to the second TANF core purpose to reduce reliance on government benefits by promoting work for needy parents through provision of aftercare; however, a “reasonably calculated” standard could result in an ACF interpretation that children in the program over the “needy” limit must be identified and excluded as an ineligible TANF expenditure. This would both create an administrative burden on the state (to conduct such cost allocations) and on participants (by requiring aftercare recipients to provide additional verification that they meet the “needy” test so that the state can conduct its cost allocation). The additional work to identify this information from households could create barriers to participation and add administrative expenses to develop and regularly maintain

updated cost allocation determinations, despite the fact the activity is clearly targeted to eligible households for an eligible purpose.

Further clarity is needed on how OMB cost principles for allocating will be applied to the use of a reasonable persons standard, with flexibility for activities to be exempted from going through such allocations if a clear and compelling majority of its components meet a core purpose. Without such clarity, the “reasonable person standard” could compel states to require more onerous data collection and verification from TANF participants that could inhibit program access for eligible participants and dissuade states and localities from using TANF funding for important and necessary services. We are receptive to OFA establishing an appropriate threshold for this determination; yet, we recommend that once a state demonstrates an activity reaches this threshold, the activity should fully qualify as an eligible expenditure.

Recommendation: If a state TANF activity is partially or fully disallowed by ACF, provide a one-year period for the state to meet the reasonable person standard or to cease using TANF funds for such efforts prior to imposing a penalty.

The proposed rule acknowledges that circumstances will arise in which it may not be immediately clear whether an activity is “reasonably calculated” to accomplish a TANF purpose, and ACF will need to use a series of factors to make a determination. The ensuing review process will be inherently subjective, and possibly, state agencies and the administration may ultimately disagree on whether certain activities meet the standard. Further, there may even be additional nuanced determinations, whereby a state agency allocates a certain percentage of an activity as an eligible expenditure that is reasonably calculated, which the Administration may review and determine a different, smaller share is eligible. Given that the TANF program does not include a state plan approval process or an expenditure preapproval process, ACF is likely to make a determination that an expenditure is not reasonably calculated only *after* the expenditure has occurred. Without a formal process to consider state activities ahead of implementation, imposing a financial penalty on a state – especially for a subjective determination that may have different interpretations – without providing an opportunity for the state to address the findings of the Administration, would be unwarranted. In the case an activity is determined to not be reasonably calculated, states will need an appropriate amount of time to responsibly sunset the program or secure separate funding. Conversely, the state may wish to submit further evidence to address the concerns raised in ACF’s reasonable person determination to reverse the decision made. Regardless, we believe it is only reasonable to permit states one year from the date of notification to either cease spending on an activity or provide compelling evidence to change the Administration’s determination that an activity is not reasonably calculated.

Recommendation: Clarify that youth employment programs are consistent with TANF core purpose one as previously determined by ACF

While the proposed rule references numerous examples of under what circumstances certain activities would or would not likely meet a reasonable person standard, it does not clarify ACF's interpretation of whether youth employment programs would meet the standard. Youth employment programs have long been encouraged and highlighted by ACF as an effective practice and appropriate use of TANF funds and many states operate such programs with TANF funding support. In 2012, ACF released an Information Memorandum to inform TANF jurisdictions of the opportunity to support the creation or expansion of summer subsidized youth employment programs with TANF funds using federal TANF and state MOE funds^v. The memorandum clearly describes summer youth employment programs as a form of assistance to youth age 24 and under, supporting them with subsidized wages which can be used to meet their ongoing basic needs so that they may be cared for in their own homes or in the homes of relatives. While the proposed rule provides examples of activities that are plainly reasonably calculated to accomplish the first and second TANF core purposes, we recommend ACF clarify that youth employment programs would remain consistent with TANF core purpose one under the reasonable person standard.

Recommendation: Clarify that employment and training programs for noncustodial parents are consistent with TANF core purposes as previously determined by ACF

The proposed rule also does not clarify the Administration's interpretation of allowable uses of TANF to support noncustodial parents' economic mobility. As defined in § 260.30 and reiterated in previous guidance^{vi} and TANF Funding Guide^{vii}, states may report noncustodial parents as members of eligible TANF families and thus provide them with employment and training services including work or educational activities funded by TANF or separate state maintenance-of-effort (MOE) programs. Some states have developed longstanding and successful E&T programs for noncustodial parents who face challenges in fulfilling their child support obligations.

We recommend the Administration consider that supporting noncustodial parentings in this way is consistent with core purpose four. Although a noncustodial parent may not have full custody of their child(ren), employment and training programs and services equip them to remain involved in the child's life and support. Employment programs for noncustodial parents thus remain consistent with TANF core purpose four under the reasonable person standard, and we recommend ACF explicitly include mention of these services in the final rule.

Recommendation: Provide a minimum two-year period to this change becoming effective

States will likely need to reallocate some TANF funds and develop an agreed upon rationale for how expenditures fit under each of TANF's four purposes. States may need to develop guidelines and training for staff, seek input from various stakeholders, and present new plans to state legislatures to authorize new resources to ensure compliance. We urge OFA to provide states with a two-year period before this change becomes effective.

Provision #3: Exclude Third-Party, Non-Governmental Spending as Allowable Maintenance-Of-Effort (MOE)

Considerations:

We disagree with ACF's reinterpretation of its 2004 guidance establishing that in-kind or cash expenditures by sources other than the state are consistent with cost accounting practices and may count towards states' TANF MOE requirement^{viii}. Just as local government spending is considered included as part of a state spending requirement, we believe expenditures from non-profit organizations that are a part of a state's strategy to meet community needs are an appropriate component of an MOE requirement. These networks of relationships strengthen communities to take shared responsibility to disrupt poverty in their regions, and it would be disruptive to sever these partnerships.

Recommendation: Allow states to claim third-party MOE for contributions when spent in excess of their baseline claiming requirements

Should ACF proceed with this change, we recommend ACF allows states to claim non-governmental third-party MOE towards their contributions when spent in excess of their minimum claiming requirements. In its justification of the rule change, ACF argues eliminating third-party MOE is justified as a matter of policy because counting non-governmental spending as MOE may reduce the overall level of services available to low-income families in a state. Limiting third-party MOE contributions to those above a state's baseline claiming requirements would ensure that counting non-governmental spending as MOE does not supplant a state's own spending to meet its MOE obligations.



Recommendation: Provide a minimum two-year period prior to this change becoming effective.

As is consistent with recommendations for provisions one and two, we recommend ACF provide states a two-year transition period to comply with this new MOE definition. In many cases, states would need to end longstanding partnerships with community organizations serving past or current TANF participants, and the advanced noticed to the organizations to secure additional funding would help preserve their partnerships with the state. States will similarly need time to adjust their budgets and secure necessary resources to meet their MOE obligations under revised spending rules. In some cases, this will require legislatures to authorize new resources and other budgetary shifts to ensure compliance, which will take time and effort to complete.

Provision #4: Ensure That Excused Holidays Match the Number of Federal Holidays, Following the Recognition of Juneteenth as a Federal Holiday

We are pleased to see this provision. Ensuring that excused holidays match the number of federal holidays is reasonable and should continue to be precedent; as further changes to federal holidays are made, we recommend that ACF ensures that the excused holiday number will automatically shift in accordance.

Provision #5: Develop New Criteria to Allow States to Use Alternative Income and Eligibility Verification System (IEVS) Measures

We appreciate that this provision offers states flexibility to explore alternatives to the IRS verification source which is, as mentioned in the proposed rule, based on the previous year's tax returns and does not provide an accurate reflection of an individual's current circumstances. We agree the IEVS match with unearned income data from the IRS is "neither cost effective nor programmatically useful" for states. In at least some states, the information from the IEVS rarely impacts eligibility of a case, and the "secure room" is expensive and burdensome. Though a slight wording change, the proposed rule would increase state flexibility to identify alternate verification sources that are more cost effective and maintain a comparable level of usefulness. In addition, we request that timely guidance be provided on which alternative data source(s) would be considered acceptable alternative IEVS measures.



Provision #6: Clarify the “Significant Progress” Criteria Following a Work Participation Rate Corrective Compliance Plan

We believe that any goal of reducing potential state penalties for not meeting work participation standards is a welcome change, especially given the difficulty states face in meeting the two-parent rate, as the proposed rule noted.

Additionally, we would have liked the proposed rule to acknowledge the unproductive nature of the work participation rate structure and specifically the expectation that 90 percent of two-parent families within a state are engaged in countable work activities for 35 combined hours a week between the two parents (or 55 if they receive child care subsidies). Despite offering cash assistance with an explicit purpose of encouraging the formation and maintenance of two-parent families, eligible two-parent families participate in TANF at lower rates than single-parent families. Common challenges that a family seeking TANF assistance may face include transportation barriers, difficulty securing child care, limited work experience, limited education, mental health instability, housing barriers, a medical issue, justice-involved, and/or a history of substance abuse; therefore, a two-parent household doubles the likelihood that one adult in the household has a significant challenge. One of the biggest challenges that two-parent families face is the statutory assumption that while one parent is working, the other parent will watch the children. TANF administrators know – it is not that simple. Abiding by program requirements as a unit can be very complicated for two-parent families, especially given that both parents may be subject to sanctions if one parent fails to comply^{ix}.

Provision #7: Clarify the Existing Regulatory Text about the Allowability of Costs Associated with Disseminating Program Information

We support the proposed rule’s clarifying text regarding the allowability of costs associated with disseminating program information.

ⁱ Ginther DK, Johnson-Motoyama M. Associations Between State TANF Policies, Child Protective Services Involvement, And Foster Care Placement. *Health Aff (Millwood)*. 2022 Dec;41(12):1744-1753. doi: 10.1377/hlthaff.2022.00743. PMID: 36469816. <https://pubmed.ncbi.nlm.nih.gov/36469816/>

ⁱⁱ Note that this range does not include US territory data or that of Washington D.C.

ⁱⁱⁱ See <https://www.whitehouse.gov/briefing-room/presidential-actions/2023/04/18/executive-order-on-increasing-access-to-high-quality-care-and-supporting-caregivers/>

^{iv} See <https://www.federalregister.gov/documents/2023/07/13/2023-14290/improving-child-care-access-affordability-and-stability-in-the-child-care-and-development-fund-ccdf>

^v See <https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-im-2012-01-use-tanf-funds-support-summer-jobs-youth>

^{vi} See <https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-pa-1999-01-guidance-application-tanf-final-rules> and <https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-im-2018-01-the-use-tanf-funds-promote-employment-programs-noncustodial>

^{vii} See <https://files.eric.ed.gov/fulltext/ED449307.pdf>

^{viii} See <https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-pa-2004-01-clarification-third-party-cash-or-kind-may-count-toward>

^{ix} See <https://www.urban.org/sites/default/files/publication/81851/2000837-Assisting-Two-Parent-Families-Through-TANF.pdf>

