
# TANF 101
## Work Participation Rate

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## Introduction

Temporary Assistance for Needy Families (TANF) is a federal flexible block grant to states with a range of goals, notably to provide income support that allows children to be raised at home; to promote work; and to encourage marriage. However, the federal government does not collect data on states' performance in achieving the full range of goals. The primary measure of performance for which states are held accountable is the work participation rate (WPR), a measure of whether adults in families receiving cash assistance are engaging in certain activities for a required number of hours. States that fail to meet the WPR targets are at risk of losing a share of their block grant.[1]

CLASP has deep concerns about the WPR, including that it is grounded in racist stereotypes about the need to force public benefit recipients to work; does not measure the effectiveness of work activities; does not give states credit for engaging recipients in activities such as full-time education and training beyond a year, or for addressing issues such as mental health needs or substance abuse treatment; and encourages caseworkers to focus on compliance and spend undue amounts of time tracking and documenting hours of participation.

The Administration for Children and Families (ACF), the federal office that administers TANF, has recently recognized that the WPR currently functions primarily as a "compliance exercise."[2] However, ACF identifies the low participation rates reported by states as a problem on purely ideological grounds, without any acknowledgement of the small share of families with low incomes served by TANF,[3] **the growth in employment among single parents since 1996**, or the disconnect between the WPR's countable activities and the needs of the families that remain on TANF. Moreover, ACF fails to acknowledge that many states, including those with an effective WPR target of zero, continue to require nearly all adult recipients to participate in countable work activities and deny benefits for non-compliance.

Federal policy changes, such as expanding countable activities under the WPR or allowing states to opt into outcome-based performance measures in lieu of the WPR, would be powerful signals in support of moving away from one-size-fits-all approaches to TANF participation requirements and toward individualized services that are more likely to enable recipients to achieve economic security. Under the Fiscal Responsibility Act (FRA) of 2023, states are required to submit data needed to calculate certain outcome measures. In addition, five states were chosen to operate pilots under which they will be held accountable under outcome measures rather than the WPR beginning in federal fiscal year (FY) 2025.

In the long term, federal lawmakers should consider abolishing TANF work requirements in favor of an outcome-based measure that reflects the effectiveness of the services offered. However, even under current law, the power of the WPR in limiting states' ability to implement effective programs is often overstated. States have far more discretion to design programs and services for TANF recipients than is recognized.

## Overview of the Work Participation Rate

Under the WPR, states must engage a target share of families receiving assistance in a specific list of countable work activities for at least 30 hours a week (20 hours a week for single parents with one or more children under 6) or face financial penalties. By statute, the target rate is 50 percent; however, as discussed below, this target is lowered for states that have experienced caseload decreases, so almost all states have a lower effective target.

States may use TANF funds to provide a wide range of services to families with low incomes, but only families receiving ongoing "assistance to meet basic needs"—typically in the form of monthly cash benefits—are included in the WPR. Since the passage of the Deficit Reduction Act (DRA) of 2005, families receiving cash assistance with state funds are also included in the WPR if those state funds are claimed toward the TANF "maintenance of effort" (MOE) requirement.[4] Families that receive other services funded by TANF or MOE, or that receive only "short-term, non-recurrent benefits" to respond to a specific episode of need, are not counted in the WPR.

Families are included in the rate if an adult or teen parent head of household receives assistance. Since 2006, if a parent lives in the household with a child receiving assistance, the family may be included in the rate even if the parent is not receiving assistance herself.[5]

The WPR is a process measure, showing whether recipients were present at countable activities for the required number of hours. It does not measure whether these activities increased the participants' employability or earnings. In order to receive credit toward the WPR, states must monitor and document all hours of participation. There is no "partial credit"—for instance, states receive no credit for someone who participates fully for three weeks in a month but misses most of a fourth week due to a sick child or other crisis.

The list of countable activities emphasizes work and work experience while limiting the extent to which education and training, caregiving, and activities to remove barriers to employment can be counted. For this reason, TANF is often described as having a "work first" orientation.

States are permitted to assign recipients to different activities than those that are federally countable, allow them to participate for fewer hours, or exempt them from participation entirely. However, if a state exempts recipients from participation or modifies their work requirements, that does not remove them from the WPR.[6] As a result, many states mandate participation in countable activities for all or nearly all recipients.

According to a separate requirement, 90 percent of two-parent families in a state must be engaged in countable work activities for 35 combined hours a week between the two parents (55 combined hours if they receive child care subsidies). There is widespread agreement that this rate is not realistic, given the significant barriers to employment faced by the small number of two-parent families who receive cash assistance. In the most recent year for which data are available, 19 states and Washington, D.C. reported serving no two-parent families with TANF or state MOE funds.[7] Many of these states have chosen to serve two-parent families with state funds not counted toward the MOE requirement (referred to as "solely state funded" programs), while others do not offer such families cash assistance at all.

## Countable Activities

The federal law lists 12 categories of countable activities. Nine of these are so-called "core" activities, which can be counted for all hours of participation:

- Unsubsidized employment;
- Subsidized private sector employment;
- Subsidized public sector employment;
- Work experience;
- On-the-job training;
- Job search and job readiness assistance;
- Community service programs;
- Vocational educational training, for up to 12 months; and
- Providing child care services to an individual who is participating in a community service program.

Three activities can only be counted when combined with at least 20 hours per week (averaged across a month) of a core activity and are referred to as "non-core" activities:

- Job skills training directly related to employment;
- Education directly related to employment; and
- Satisfactory attendance at secondary school or in a course of study leading to a high school equivalency certificate.

In addition, teen parents (under age 20) may be deemed as participating if they maintain satisfactory attendance at secondary school or the equivalent or participate in education directly related to employment for at least 20 hours per week during the month.

Additional limits apply to the counting of some activities. Not more than 30 percent of families counting toward participation rates may do so through participation in vocational educational training or being teen parents deemed as participating based on education. Job search and job readiness assistance may only be counted for 6 weeks per year (12 weeks during times of high unemployment or need),[8] of which no more than 4 weeks can be consecutive.

The national achieved rate was 35.4 percent in federal FY24.[9] The overall national WPR has hovered between 33 and 40 percent in recent years, down from a high of 47.1 percent in FY19.[10] The COVID-19 public health crisis likely contributed to the drop in the work participation rate in FY20, as many states suspended participation requirements or granted recipients good cause relief for not attending as the pandemic hit and stay-at-home orders were issued.[11] Early in the pandemic, ACF issued a memo to states noting that they did not have the authority to drop the WPR, but that they would use their maximum authority to grant states good cause penalty relief for not meeting their targets due to the public health emergency.[12]

## Caseload Reduction Credit Reduces Targets States Must Achieve

Along with the work participation rate requirements, the 1996 law also included a "caseload reduction credit," or CRC, which reduced the target states were required to achieve by a percentage point for every percent of caseload decline since 1995. Because cash assistance caseloads declined very sharply during the early years of TANF, most states had very low, or zero, effective participation rate requirements by the early 2000s.[13] As part of the 2006 TANF reauthorization under the Deficit Reduction Act, Congress therefore reset the base year for the caseload reduction credit to 2005, when caseloads had started to level off. This temporarily resulted in an increase in the targets that states needed to meet. In 2023, Congress again reset the base year for the credit to 2015 under the Fiscal Responsibility Act of 2023. The new baseline year went into effect for FY26.

The reasoning behind the CRC is that states receive credit toward the WPR for individuals who combine work and cash assistance, and Congress was concerned that states should not be penalized when recipients earn enough to stop receiving cash assistance entirely. However, there has also been concern that the caseload reduction credit rewards states for pushing recipients off cash assistance, even if they do not have other sources of support. The caseload reduction credit received by the state is supposed to be adjusted to account for policy changes that have the effect of lowering caseloads, but implementation practices are rarely included in this adjustment. For example, ACF acknowledges that a state that begins to apply a full-family sanction policy more aggressively will not see its CRC reduced.[14]

As part of the American Recovery and Reinvestment Act of 2009 (also known as the stimulus package), Congress added a temporary "hold harmless" to the caseload reduction credit for fiscal years 2009 through 2011.[15] This provision was designed to ensure that states whose caseloads increased in response to the recession would not face higher required work participation rates as a result.

In addition, the CRC allows states to receive credit for state spending above the minimum required under the MOE requirement, adjusted based on the share of "excess MOE" that is on assistance. This provision was designed to ensure that states whose caseloads increased because of additional state spending were not penalized by a reduced caseload reduction credit.

While this provision was part of the original 1999 regulations implementing welfare reform, it did not receive much attention until after the reauthorization of TANF when the new baseline for the CRC and other changes made the work participation rate much harder to achieve. Some policymakers have expressed concern that the excess MOE provision weakens the effectiveness of the work participation rate.[16] However, others have argued that the "excess MOE" provision has incentivized states to maintain spending on families with low incomes in the face of significant state budget deficits.[17]

As a result of the CRC, states face widely varying participation rate targets. In 2024, the most recent year for which data are available, 36 states had adjusted standards of 0 percent due to the caseload reduction credit, while 5 states had adjusted standards of 50 percent. Therefore, some states that "passed" had WPRs around 5 percent (but an adjusted target of 0 percent). Meanwhile, Oregon, the only state to fail the all-families rate in 2024, achieved a 46.1 percent rate, but claimed no CRC.[18]

## States Face Financial Penalties for Failure to Meet Target Rates

States that fail to reach the target WPR are subject to a financial penalty based on how far short they fall of the target rate. The maximum penalty in the first year a state misses the rate is five percent of the block grant, but it increases by two percent a year if states fail to achieve their target rates for multiple years in a row.

States may avoid the financial penalty by submitting a "corrective compliance plan" that explains the steps they will take to bring their work participation rate up to the target level. If they succeed in bringing the rate up to their adjusted target, the penalties are waived. Penalties can also be partially waived for partial improvement. This process means that there can be a long delay between when a state fails the WPR and when a penalty is assessed.[19] The U.S. Department of Health & Human Services (HHS) may also provide penalty relief to states for failure to meet the WPR when natural disasters and other calamities' "disruptive impact was so significant as to cause the State's failure."

Many states experienced large decreases in the CRC, and therefore large increases in their target rates, between FY11 and FY12. This was driven by the loss of the "hold harmless provision" as well as by changes to how excess MOE was calculated. As a result of these higher rates, the number of states identified by HHS as failing the WPR increased significantly. However, most of these states later came into compliance.

Just one state failed to meet its target all-families rate in 2024, and two failed to meet only the two-parent rate.[20]

Even if penalties can be postponed, it can be politically embarrassing for states to be singled out as failing and to be at risk of losing millions of dollars in federal funds. Therefore, states make great efforts to avoid falling short of their target rates.

## Concerns About the WPR

Since lawmakers created TANF, states, researchers, advocates, and TANF recipients have expressed concerns about the work participation rate. These concerns have been about the particular list of countable activities; the overall structure of the WPR; and the harmful, racist stereotypes that drive the creation of work requirements as a condition of benefit receipt.

## Concerns About the Racist Origins

Work requirements are rooted in racist stereotypes about individuals who participate in public benefit programs like TANF cash assistance.[21] They are also centered on paternalistic views of TANF recipients. Conditioning TANF receipt on work requirements reinforces a false narrative of TANF recipients only being "deserving" of financial support when they are working traditional jobs with consistent hours. Work requirements also often do not recognize the unpaid labor people contribute to our communities and economies, such as caring for children or elders. The work requirement policy stems from false assumptions that recipients will only work when it is mandated, rather than recognizing that recipients want to work but may face significant systemic or individual barriers to employment.

Transforming the WPR into an outcome-based measure would incentivize states to mediate these barriers to employment with TANF recipients, rather than require them to meet arbitrary hourly requirements. To make TANF into an anti-racist policy, among other changes, work requirements should be abolished and replaced with a collection of outcomes-based measures, with careful attention to ensure that unrealistic targets do not discourage states from serving those who experience barriers to employment.[22]

## Concerns About Countable Activities and Hours

The list of countable activities under the work participation rate does not include the full range of activities needed to respond to individual needs and circumstances. TANF recipients have a broad range of work histories and personal experiences and are poorly served by one-size-fits-all approaches.

Education and training are only allowed as countable activities to a limited extent. Specifically, education and training are generally only countable when combined with at least 20 hours per week of another core activity, except during the one year for which vocational education can be counted as a core activity. Given the unpredictably shifting hours of many jobs that pay low wages, recipients can find it particularly difficult to combine education and training with employment, and many are simply denied the opportunity to meet any of their participation requirements through education. In the face of an economy that increasingly requires a postsecondary credential for all but the lowest-paying jobs, many of which do not pay a living wage, this policy makes it harder for TANF recipients to escape poverty.

The WPR also makes it challenging for states to receive credit for providing appropriate activities to individuals with disabilities and other barriers to full participation.[23] States do not receive partial credit when engaging recipients for less than the minimum required hours, even if they have modified the participation requirement as part of an accommodation required under the Americans with Disabilities Act. Barrier removal activities such as mental health services and substance abuse treatment are only countable toward the work participation rate as part of "job search/job readiness," which is just countable for a few weeks per year.

Since 1996, the share of single mothers with fewer educational credentials who are working has grown dramatically, but the share who are combining work and cash assistance has fallen dramatically.[24] As single mothers who are able to work are less likely to receive TANF cash assistance, individuals with significant challenges now constitute a substantial share of TANF recipients. Because of the mismatch between the needs and capacities of TANF recipients and the countable activities under TANF, many recipients do not participate in countable activities for the required number of hours.

## Concerns About the Structure

The WPR measures whether states are tracking the participation of TANF recipients in countable activities. It does not distinguish between states that have low participation rates because they are doing a poor job of engaging recipients in any activity; states that have carefully assessed recipients and assigned some to reduced hours of participation or to activities that are not federally countable, such as full-time basic education; and states that have chosen not to verify all hours of participation.

The requirement to verify and document all hours of participation so they can count toward the WPR is highly burdensome. One study of employment counselors in Minnesota found they spent 53 percent of their TANF time on documentation activities such as verifying, collecting, and reporting information for work participation rates, and only 47 percent on direct service activities like creating employment plans, identifying barriers to work, and assisting with job search.[25] In addition, the focus on compliance undermines attempts to build trusting relationships between recipients and workers. At least one state—Texas—has chosen only to report hours of unsubsidized employment, which can be verified through administrative data linkages.[26]

Moreover, it is easier and cheaper for a state to improve its work participation rate by serving fewer families who need assistance than to raise the WPR by running a more effective program. In the wake of the tightened rules under the DRA, the majority of states changed their policies to rapidly impose full-family sanctions, which have the effect of removing non-participating recipients from the caseload, and thus from the WPR.[27] States particularly have little incentive to serve people with significant barriers to employment who are likely to require more time and extensive services before they are able to participate at the levels needed to be counted toward the work participation rate. States with high WPRs may have achieved them by working hard to engage all recipients, or by placing hurdles to keep individuals with significant challenges out of the program.

Even the states that have maintained their commitment to both providing a cash assistance program and serving all TANF recipients with appropriate work activities recognize that these efforts are likely to be only minimally reflected in the work participation rate. These states, therefore, combine their work-focused efforts with backup strategies for ensuring that they do not become subject to WPR penalties, such as use of excess MOE, moving two-parent families or recipients assigned to non-countable activities to solely state-funded programs, or providing extended supplemental benefits (of at least $35 beginning in FY26) to workers who are paid low wages and who would otherwise lose TANF eligibility due to earnings.

## States Have More Flexibility Than Often Recognized

In general, states pay a great deal of attention to the participation rates, often using them as performance measures for employment services providers, and are reluctant to assign recipients to activities that are not countable toward the federal rate. This remained true throughout the Great Recession, even as unemployment rates climbed and TANF recipients had to compete for jobs with many newly unemployed workers who had much greater work skills and experience. Many states have simply failed to revisit the design of their TANF programs in decades or more.

However, states have more flexibility than is often recognized to allow participants to engage in a full range of work activities. Many state policies are more restrictive than the federal limits on countable activities; for example, some states assign nearly all non-exempt recipients to job search activities and do not permit them to engage in full-time vocational education for even the 12 months that is federally countable. Similarly, many states do not take advantage of the option to deem 18- and 19-year-olds as participating based on school attendance. In such states, simply offering recipients the full range of federally countable activities would be a step in the right direction.

States also have the option of allowing recipients to participate in activities that are not federally countable. Even with the rebasing of the CRC, ACF projects that 37 states will have a 0 percent target for 2026, and most of the others will still have such low effective target rates that they are in little danger of failing to meet their targets.[28]

States with low target rates have the flexibility to allow participants to engage in non-federally countable activities. States can also opt to provide assistance to certain individuals with state funds that are not claimed toward the MOE requirement (solely state-funded programs), so that these individuals are excluded from the work participation rate requirements.

Some states have in fact chosen to allow recipients to participate in a broader range of services, even when they are not countable toward the WPR. For example, some states allow recipients who need mental health care or drug treatment or who have unstable housing to address these needs before looking for work. By doing this, when recipients get jobs, they will be able to sustain them. Some states allow recipients to enroll in demand-driven job training or college courses that will likely lead to higher-paying jobs. More states should take advantage of this flexibility.

## TANF Pilots and Outcome Measure

A long-standing criticism of the WPR is that it only measures attendance, and not whether the services offered help recipients obtain and keep work. In 2012, HHS issued an Information Memorandum (IM) inviting states to propose demonstration projects that could include waivers of the WPR in order to test changes that could "lead to more effective means of meeting the work goals of TANF."[29] Congressional Republicans expressed deep opposition to this effort and suggested that, in spite of the emphasis on work in the IM, any waivers to the WPR would mean abandoning the work goals of TANF. In October 2015, Governor John Kasich of Ohio, a Republican, became the first to request a waiver.[30] In August 2017, the Trump Administration rejected this request and issued new guidance formally withdrawing the 2012 IM.[31]

Under section 304 of the FRA, states are required to report data needed to calculate certain outcome measures for work-eligible individuals who leave TANF, including the employment rate in the second quarter after exit, the employment retention rate in the fourth quarter after exit, median earnings in the second quarter after exit, and attainment of a high school diploma or equivalent. While this provision was effective for FY25, no data has yet been released.[32]

Under section 302 of the FRA, Congress created a new pilot program under which ACF was directed to select five states for pilots under which they will be held accountable for outcome measures rather than the WPR. The outcome measures include the work measures calculated for all states and other indicators of family stability and well-being proposed by the states. By statute, the pilots have a duration of six years, with one year to establish benchmark data and negotiate targets and five years to measure performance against those targets, beginning in FY26. Twenty-two states applied for the opportunity to participate in the pilots, highlighting the interest in alternatives to the WPR. However, after ACF had selected states to participate in the pilots at the start of FY25, it abruptly ended those pilots in March 2025 and recompeted the opportunity. New states were selected in September 2025.[33]

**Table 1: Work Participation Rates by State**

| Combined TANF and SSP-MOE Work Participation Rates, All Families, FY 2024 | | | | | Share of All Individuals Counted as Participating in: | | | | |
|---|---|---|---|---|---|---|---|---|---|
| State | Caseload Reduction Credit[34] | Adjusted Standard[35] | Work Participation Rate[36] | Met Target[37] | Unsubsidized Employment[38] | Subsidized Employment and On-the-Job Training[39] | Job Search[40] | Education and Training[41] | All Other Work-Related Activities[42] |
| Alabama | 50.0% | 0.0% | 44.5% | Yes | 87.3% | 5.4% | 1.1% | 5.5% | 6.0% |
| Alaska | 50.0% | 0.0% | 34.1% | Yes | 90.2% | 1.2% | 11.2% | 5.7% | 14.9% |
| Arizona | 50.0% | 0.0% | 12.7% | Yes | 92.6% | 0.0% | 7.1% | 3.4% | 1.3% |
| Arkansas | 50.0% | 0.0% | 8.6% | Yes | 82.4% | 0.7% | 6.7% | 9.8% | 1.8% |
| California | 35.7% | 14.3% | 44.8% | Yes | 81.2% | 2.1% | 17.4% | 8.6% | 1.9% |
| Colorado | 50.0% | 0.0% | 41.5% | Yes | 29.5% | 1.1% | 77.4% | 17.6% | 3.3% |
| Connecticut | 50.0% | 0.0% | 4.7% | Yes | 94.3% | 4.6% | 0.0% | 5.7% | 0.0% |
| Delaware | 46.6% | 3.4% | 15.4% | Yes | 92.7% | 0.0% | 3.0% | 5.4% | 0.2% |
| District of Columbia | 31.0% | 19.0% | 25.0% | Yes | 55.0% | 0.1% | 21.2% | 26.8% | 0.0% |
| Florida | 41.0% | 9.0% | 9.9% | Yes | 71.6% | 0.0% | 18.3% | 16.7% | 11.2% |
| Georgia | 50.0% | 0.0% | 22.2% | Yes | 30.6% | 0.0% | 57.3% | 12.4% | 12.9% |
| Hawaii | 50.0% | 0.0% | 15.6% | Yes | 94.3% | 0.5% | 1.9% | 3.8% | 4.7% |

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| Idaho | 0.0% | 50.0% | 73.0% | Yes | 25.5% | 0.0% | 71.1% | 46.3% | 124.7% |
| Illinois | 38.0% | 12.0% | 44.6% | Yes | 99.9% | 0.0% | 0.0% | 0.4% | 0.3% |
| Indiana | 50.0% | 0.0% | 10.2% | Yes | 96.5% | 0.0% | 3.2% | 2.5% | 0.5% |
| Iowa | 50.0% | 0.0% | 12.4% | Yes | 86.5% | 0.5% | 3.7% | 12.6% | 13.1% |
| Kansas | 50.0% | 0.0% | 29.0% | Yes | 91.4% | 5.7% | 2.7% | 5.9% | 1.9% |
| Kentucky | 50.0% | 0.0% | 36.3% | Yes | 72.1% | 6.4% | 2.3% | 35.5% | 14.1% |
| Louisiana | 50.0% | 0.0% | 5.6% | Yes | 38.2% | 26.4% | 30.3% | 45.5% | 3.9% |
| Maine | 10.8% | 39.2% | 76.4% | Yes | 98.6% | 0.0% | 3.2% | 1.9% | 0.6% |
| Maryland | 50.0% | 0.0% | 7.8% | Yes | 60.2% | 0.0% | 24.9% | 33.1% | 3.0% |
| Massachusetts | 23.8% | 26.2% | 53.9% | Yes | 99.8% | 0.0% | 0.1% | 0.1% | 0.0% |
| Michigan | 50.0% | 0.0% | 49.0% | Yes | 65.5% | 1.0% | 33.8% | 19.1% | 19.2% |
| Minnesota | 48.1% | 1.9% | 20.4% | Yes | 89.1% | 0.0% | 4.0% | 13.5% | 20.0% |
| Mississippi | 50.0% | 0.0% | 37.9% | Yes | 67.0% | 1.7% | 0.6% | 18.5% | 22.0% |
| Missouri | 50.0% | 0.0% | 13.7% | Yes | 87.0% | 0.8% | 8.4% | 8.5% | 8.0% |
| Montana | 50.0% | 0.0% | 33.4% | Yes | 67.3% | 1.3% | 11.6% | 13.5% | 35.2% |
| Nebraska | 50.0% | 0.0% | 37.2% | Yes | 95.1% | 0.1% | 2.2% | 6.6% | 2.3% |
| Nevada | 50.0% | 0.0% | 23.9% | Yes | 97.7% | 0.0% | 2.5% | 2.5% | 1.4% |
| New Hampshire | 0.0% | 50.0% | 68.9% | Yes | 94.6% | 0.1% | 7.2% | 3.2% | 0.4% |
| New Jersey | 50.0% | 0.0% | 8.2% | Yes | 42.8% | 0.0% | 7.4% | 54.4% | 16.0% |
| New Mexico | 50.0% | 0.0% | 11.9% | Yes | 96.4% | 0.0% | 0.4% | 3.9% | 5.7% |
| New York | 50.0% | 0.0% | 13.4% | Yes | 98.1% | 0.9% | 0.5% | 1.2% | 0.9% |
| North Carolina | 50.0% | 0.0% | 17.9% | Yes | 30.5% | 1.2% | 59.8% | 16.0% | 31.6% |
| North Dakota | 50.0% | 0.0% | 41.4% | Yes | 70.6% | 0.3% | 13.0% | 18.8% | 27.6% |
| Ohio | 50.0% | 0.0% | 33.9% | Yes | 51.8% | 1.4% | 7.8% | 25.7% | 37.7% |
| Oklahoma | 50.0% | 0.0% | 35.8% | Yes | 46.1% | 0.0% | 15.7% | 36.9% | 15.8% |
| Oregon | 0.0% | 50.0% | 46.1% | No | 99.3% | 0.1% | 0.1% | 0.5% | 6.1% |
| Pennsylvania | 50.0% | 0.0% | 16.7% | Yes | 87.7% | 0.1% | 8.1% | 10.3% | 0.7% |
| Rhode Island | 50.0% | 0.0% | 11.3% | Yes | 85.9% | 0.1% | 34.6% | 18.1% | 8.1% |
| South Carolina | 50.0% | 0.0% | 5.2% | Yes | 93.0% | 0.0% | 0.0% | 1.7% | 5.7% |
| South Dakota | 0.0% | 50.0% | 59.2% | Yes | 28.5% | 2.4% | 10.0% | 6.2% | 75.0% |
| Tennessee | 50.0% | 0.0% | 26.0% | Yes | 70.4% | 1.3% | 20.3% | 16.3% | 7.0% |
| Texas | 50.0% | 0.0% | 11.9% | Yes | 86.1% | 14.8% | 0.0% | 0.0% | 0.0% |
| Utah | 50.0% | 0.0% | 12.7% | Yes | 74.8% | 2.6% | 13.1% | 19.2% | 0.9% |

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| Vermont | 45.6% | 4.4% | 41.1% | Yes | 100.0% | 0.0% | 0.2% | 0.3% | 0.0% |
| Virginia | 46.7% | 3.3% | 31.5% | Yes | 74.2% | 0.2% | 24.2% | 7.2% | 2.2% |
| Washington | 50.0% | 0.0% | 28.7% | Yes | 92.1% | 3.5% | 4.7% | 3.9% | 28.3% |
| West Virginia | 50.0% | 0.0% | 21.1% | Yes | 46.7% | 0.8% | 11.3% | 41.7% | 7.3% |
| Wisconsin | 50.0% | 0.0% | 54.7% | Yes | 54.6% | 0.0% | 46.0% | 5.7% | 23.5% |
| Wyoming | 0.0% | 50.0% | 82.7% | Yes | 29.7% | 0.5% | 2.5% | 4.9% | 73.6% |

**NOTE**: Share of work activity calculations reflect the number of work-eligible individuals divided by the number of families counted in the work participation rate for all families. Share of work-related activities in each state may be equal to or exceed 100 percent due to countable participation in multiple activities.

**SSP** stands for separate state programs.

**Subsidized Employment & On-the-Job Training** includes subsidized public employment, subsidized private employment, and on-the-job training.

**Education and Training** includes vocational education, jobs skills training, education related to employment, and satisfactory school attendance.

**All Other Work-Related Activities** include work experience, community service, providing child care, and other miscellaneous activities.[43]

## Endnotes

[1] There are 16 penalties under the TANF program; however, the others are for failure to have certain policies in place or failure to meet MOE requirements, rather than for what states achieve with families receiving services or benefits. See Section 409 of the Social Security Act for the full list of penalties: **http://www.ssa.gov/OP_Home/ssact/title04/0409.htm**.

[2] David Swegle and Alex J. Adams, "TANF and Work: The Gap Between Perception and Reality," Office of Family Assistance, Administration for Children and Families, Department of Health and Human Services, 2026, https://acf.gov/ofa/policy-guidance/tanf-work-gap-between-perception-reality.

[3] Elizabeth Lower-Basch and Ashley Burnside, "TANF 101: Cash Assistance," CLASP, updated July 7, 2026, **https://www.clasp.org/publications/report/brief/tanf-101-cash-assistance/**.

[4] States are required to spend their own funds on services or benefits for needy families at a level based on their historic spending on AFDC prior to the creation of TANF. For more information, see: Elizabeth Lower-Basch and Ashley Burnside, "TANF 101: Block Grant," CLASP, updated March 2025, **https://www.clasp.org/publications/report/brief/tanf-101-block-grant**.

[5] The federal definition of a work-eligible individual excludes certain parents who are not on assistance from this definition: SSI or Social Security Disability recipients at state option on a case-by-case basis and ineligible immigrants. Other populations of parents can be excluded if their child is under a certain age or if they participate in a tribal work program, or if the family was subject to a sanction for no more than 3 months in the 12-month period. However, parents removed from the case due to time limit or sanctions are still work-eligible individuals. Parents providing care for a family member with a disability who lives in the household and whose care requires the parent to stay home can receive assistance but are not

considered work-eligible individuals. Non-parental relative caregivers who are not receiving assistance themselves are also not included.

[6] The only exception is for parents of infants under 12 months, for a total of 12 months in a lifetime.

[7] "TANF & SSP: Total Number of Two Parent Families, Fiscal Year 2025," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, February 2026, **https://acf.gov/ofa/data/tanf-caseload-data-2025**.

[8] States may count 12 weeks of job search and job readiness during months in which they qualify as "needy states" on the basis of either high unemployment rates or food stamp (SNAP) caseloads. Most states currently qualify based on SNAP caseloads. See "States Qualifying for Counting Up To Six Additional Weeks of Job Search and Job Readiness," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health and Human Services, updated June 2026, **https://acf.gov/ofa/data/states-qualifying-counting-six-additional-weeks-job-search-and-job-readiness**.

[9] "TABLE 1A – Combined TANF and SSP-MOE Work Participation Rates, Fiscal Year 2024," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, April 2026, **https://acf.gov/ofa/data/state-work-participation-rates-fiscal-year-2024**.

[10] "TABLE 1A - Combined TANF and SSP-MOE Work Participation Rates Fiscal Year 2019," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, July 2020, **https://acf.gov/ofa/data/state-work-participation-rates-fiscal-year-2024**

[11] Amy Goldstein, "Welfare rolls decline during the pandemic despite economic upheaval," *The Washington Post*, August 1, 2021, **https://www.washingtonpost.com/health/2021/08/01/welfare-roles-during-the-pandemic/**.

[12] "TANF-ACF-PI-2020-01 (Questions and Answers about TANF and the Coronavirus Disease 2019 (COVID-19) Pandemic)," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, March 24, 2020, **https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-pi-2020-01-questions-and-answers-about-tanf-and-coronavirus-disease**.

[13] Thus, in FY06, the national average participation rate was 32.5 percent, with states achieving rates from 15.2 percent to 77.2 percent, but only one state failed to achieve its adjusted target rate. "TANF: Eighth Annual Report to Congress," Administration for Children & Families, U.S. Department of Health & Human Services, June 2009.

[14] David Swegle and Alex J. Adams, "TANF and Work: The Caseload Reduction Credit and How States Exploit It," Administration for Children and Families, U.S. Department of Health & Human Services, July 2026, **https://acf.gov/system/files/filefield_paths/TANF-Caseload-Reduction-Credit-Issue-Brief.pdf**.

[15] Under this provision, in FY09, FY10, and FY11 a state had the option to use the regular caseload reduction credit, or to use the credit it qualified to receive based on the FY07 or FY08 caseload, whichever was lower.

[16] Swegle and Adams, 2026b.

[17] "TANF: State Maintenance of Effort Requirements and Trends," U.S. Government Accountability Office, May 17, 2012, **http://www.gao.gov/products/GAO-12-713T**. In 2008, the Bush Administration proposed to eliminate excess MOE through regulation, but this proposed rule was later withdrawn.

[18] "TABLE 1A – Combined TANF and SSP-MOE Work Participation Rates, Fiscal Year 2024," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, April 2026, **https://acf.gov/ofa/data/state-work-participation-rates-fiscal-year-2024**.

[19] For example, in 2021 the Departmental Appeals Board rejected Oregon's appeal of its partial penalty for failing the WPR in FY07. See: Oregon Department of Human Services, DAB No. 3054 (2021), U.S. Department of Health & Human Services Departmental Appeals Board, **https://www.hhs.gov/about/agencies/dab/decisions/board-decisions/2021/board-dab-3054/index.html**. California's FY26 budget includes funding to backfill penalties assessed for failure to

meet the two-parent rate between 2012 and 2014, **https://lao.ca.gov/Publications/Report/5122**.
[20] "TABLE 1A – Combined TANF and SSP-MOE Work Participation Rates, Fiscal Year 2024," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, April 2026, **https://acf.gov/ofa/data/state-work-participation-rates-fiscal-year-2024**.
[21] Elisa Minoff, "The Racist Roots of Work Requirements," Center for the Study of Social Policy, February 2020, **https://cssp.org/wp-content/uploads/2020/02/Racist-Roots-of-Work-Requirements-CSSP-1.pdf**.
[22] Anna Cielinski and Elizabeth Lower-Basch, "Comments on Proposed TANF Outcome Measures," CLASP, July 2015, **https://www.clasp.org/sites/default/files/public/resources-and-publications/publication-1/Comments-on-Proposed-TANF-Outcome-Measures-FINAL.pdf**.
[23] Ashley Burnside, Elizabeth Lower-Basch, Teon Dolby, et al., "Advancing Disability Equity and Access in TANF and SNAP for People with Long COVID," CLASP, October 13, 2022, **https://www.clasp.org/publications/report/brief/advancing-disability-equity-and-access-in-tanf-and-snap-for-people-with-long-covid/**.
[24] "Work Requirements and Work Supports for Recipients of Means-Tested Benefits, Figure 2-4," Congressional Budget Office, June 2022, **https://www.cbo.gov/publication/58199**.
[25] Dani Indovino, Amy Kodet, Bridget Olson, et al., "The Flexibility Myth: How Organizations Providing MFIP Services are Faring Under New Federal Regulations," Hubert H. Humphrey Institute of Public Affairs, University of Minnesota, 2008.
[26] "State of Texas Temporary Assistance for Needy Families (TANF) Work Verification Plan," Texas Workforce Commission/Texas Health and Human Services Commission, revised January 30, 2020, **https://www.twc.texas.gov/sites/default/files/wf/docs/temporary-assistance-needy-families-work-verification-plan-twc.pdf**.
[27] "Table L7. Most Severe Sanction Policy for Noncompliance with Work Requirements for Single-Parent Adults, 1996-2023 (July)," Welfare Rules Databook, Urban Institute, December 2024, **https://wrd.urban.org/welfare-rules-databook**.
[28] Swegle and Adams, 2026b.
[29] "TANF-ACF-IM-2012-03 (Guidance concerning waiver and expenditure authority under Section 1115)," Office of Family Assistance, 2012, **http://arts-attic.com/blog/wp-content/uploads/2014/05/TANF-ACF-IM-2012-03-Guidance-concerning-waiver-and-expenditure-authority-under-Section-1115-Office-of-Family-Assistance-Administration-for-Children-and-Families.pdf.**
[30] Catherine Candisky, "Ohio wants easing of federal welfare-to-work rules," *The Columbus Dispatch*, updated November 2, 2015, **https://www.dispatch.com/article/20151102/NEWS/311029725**.
[31] "TANF Information Memo," U.S. Department of Health and Human Services, August 2017, **http://www.acf.hhs.gov/sites/default/files/ofa/tanf_acf_im_2017_01.pdf**.
[32] "Interim Final Rule: Temporary Assistance for Needy Families Work Outcomes Measures, 89 FR 53870," Federal Register, June 28, 2024, **https://www.federalregister.gov/documents/2024/06/28/2024-13865/temporary-assistance-for-needy-families-work-outcomes-measures**. Because of the nature of the measures and the lag in employment data reporting, these measures are inherently going to be delayed at least two years. Even though these measures are based on those reported under WIOA, this is a major difference from the WIOA measures, which look back at a rolling sample of previous exiters. See Cielinski and Lower-Basch, "Comments on Proposed TANF Outcome Measures," CLASP, **https://www.clasp.org/sites/default/files/public/resources-and-publications/publication-1/Comments-on-Proposed-TANF-Outcome-Measures-FINAL.pdf**.
[33] Administration for Children and Families, "ACF Launches Redesigned Welfare Pilot with Five States to Promote Work, Reduce Government Dependency, and Strengthen Families," Administration for Children and Families, U.S. Department of Health & Human Services, September 25, 2025,

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[35] "Table 1A – Combined TANF and SSP-MOE Work Participation Rates, Fiscal Year 2024," Office of Family Assistance, Administration for Children & Families, U.S. Department of Health & Human Services, April 2026, **https://acf.gov/ofa/data/state-work-participation-rates-fiscal-year-2024**.

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[37] "Table 1A – 2024," U.S. Department of Health & Human Services.

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[39] "Table 4B – 2024," U.S. Department of Health & Human Services.

[40] "Table 4B – 2024," U.S. Department of Health & Human Services.

[41] "Table 4B – 2024," U.S. Department of Health & Human Services.

[42] "Table 4B – 2024," U.S. Department of Health & Human Services.

[43] U.S. Department of Health and Human Services, Administration for Children and Families (ACF), Office of Family Assistance (OFA). "Temporary Assistance for Needy Families (TANF) and Separate State Programs - Maintenance of Effort (SSP-MOE) Work Participation Rates and Engagement in Work Activities, Fiscal Year (FY) 2024," July 1, 2025.