

42 C.F.R. § 441.454

Use of cash.

- (a) States have the option of disbursing cash prospectively to participants, or their representatives, as applicable, self-directing their PAS.
- (b) States that choose to offer the cash option must ensure compliance with all applicable requirements of the Internal Revenue Service, including, but not limited to, retaining required forms and payment of FICA, FUTA and State unemployment taxes.

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