

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064



October 1, 2026

Notice to Prospective Bidders**SUBJECT: INVITATION FOR BIDS (IFB) #438, CHILD SUPPORT GUIDELINE CALCULATOR**

To Whom it May Concern,

California Department of Child Support Services (DCSS) invites you to review and respond to this IFB. Bidders must comply with the instructions within the enclosed IFB, or bids may be disqualified.

State of California Standard Agreements incorporate by reference the most current General Terms and Conditions (GTC) and Contractor Certification Clauses (CCC) which may be viewed and downloaded on the DGS website: [Standard Contract Language \(ca.gov\)](http://StandardContractLanguage.ca.gov). California State General Terms and Conditions and Contractor Certification Clauses are not negotiable.

Questions regarding the enclosed IFB must be submitted in accordance with the instructions in the enclosed IFB.

Sincerely,

Rosie Proeung
Procurement Official

Enclosure

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1) Purpose and Description of Services

The purpose of this IFB is to contract with a Certified Public Accountant (CPA) to assist in the maintenance of the Child Support Guideline Calculator (GC). The GC is a tool that is used by child support caseworkers, court commissioners, family law facilitators, attorneys and the public to determine an appropriate amount of child support to be paid by a child support obligor, (California Rules of Court, Section 5.275), (located at <http://www.courtinfo.ca.gov/rules/>) and requires a CPA to certify that the calculator accurately estimates the actual tax liability consistent with state and federal laws.

2) Minimum Qualifications

- A. Bidders must provide three customer references that are similar in scope and size to the services required in this IFB in the attachment titled, Bidder References.
- B. Bidders must maintain an office in California to service the account(s).
- C. Bidders must provide staff resumes demonstrating the qualifications and experience required for this IFB.
- D. Must have at least five years of work experience working as a Certified Public Accountant.
- E. At least five years of experience in and knowledge of federal and state income and employment tax laws.
- F. Possess a Bachelor of Science degree in Accounting or related field.
- G. Must hold a valid CPA license issued by the State of California

3) Caution to Potential Bidders

This IFB contains instructions that regulate the requirements for bids, the bid format, and the materials to be included in the bid. This IFB describes all requirements and responsibilities in detail.

To minimize risk of submitting a noncompliant bid, bidders should:

- A. Carefully read the entire IFB.
- B. Submit written questions by the due date in section [6\), Key Action Dates](#), if clarification is needed.

- C. Submit bids by the due date and time.
- D. Follow IFB procedures and requirements accurately and timely.

4) Agreement Term

DCSS anticipates the term of the resulting Agreement to be effective from December 1, 2026 through November 30, 2028 with an optional one-year extension. The Agreement term may change if DCSS makes an award earlier than expected or if DCSS cannot execute the Agreement in a timely manner due to unforeseen delays.

The resulting Agreement will be of no force or effect until it is signed by both parties and approved by DGS, when required. Agreements over \$150,000 must be approved by DGS. Contractor must not begin service until all approvals have been obtained. DCSS may consider services performed before all approvals are obtained to have been volunteered services.

5) Procurement Official and Contact Information

The Procurement Official is the single point of contact for bidders during this solicitation. Bidders shall submit questions, bids, and other formal correspondence to the Procurement Official.

Procurement Official: Rosie Proeung

Email Address: ASDContracts@dcss.ca.gov

6) Key Action Dates

Bidders are provided with the following schedule for this IFB. Bidders are expected to adhere to the required dates and times. DCSS reserves the right to modify this schedule at any time and will do so by publishing an addendum to this IFB. All times listed throughout this IFB are stated in Pacific Standard Time (PST) and reflect the time that the questions or bids must be received by DCSS. Dates for events after the Public Bid Opening are tentative and may be changed without an addendum.

Key Action Dates		
Event	Date	Time
IFB Available to Prospective Bidders	October 1, 2026	3:00 PM
Intent to Submit a Bid	October 8, 2026	2:00 PM
Due Date for Written Questions	October 13, 2026	2:00 PM
Due Date for DCSS to Respond to Questions	October 16, 2026	2:00 PM

Due Date for Bids	October 21, 2026	2:00 PM
Public Bid Opening Via MS Teams	October 22, 2026,	2:00 PM
Notice of Intent to Award Posted	October 26, 2026	N/A
Last Day to Protest the Award	November 3, 2026	N/A
Agreement Start Date	December 1, 2026	N/A

7) Americans with Disabilities Act

It is the policy of DCSS to comply with the nondiscrimination requirements of the Americans with Disability Act (ADA) and make every effort to ensure that its programs, activities, and services are available to all people, including people with disabilities.

People with a disability needing reasonable accommodation to participate in the procurement process, or people who have questions regarding reasonable accommodations for the procurement process may contact the Procurement Official identified in section [5\), Procurement Official and Contact Information](#).

To ensure DCSS can meet your needs, we suggest that you submit your request for reasonable accommodation at least 10 business days prior to the scheduled event or due date.

8) Questions

- A. Bidders must email questions to the following address no later than the date indicated in section [6\), Key Action Dates](#). DCSS will publish questions and answers on the [California State Government Marketplace](#).

Email: ASDContracts@dcss.ca.gov

Subject: Questions, IFB #438, Child Support Guideline Calculator

Attn: Rosie Proeung

- B. Bidders should immediately notify DCSS if clarification is needed or if questions arise regarding services required or the IFB instructions or requirements.
- C. Bidders should not make assumptions about DCSS resources or commitments not documented in this IFB. Bidders are encouraged to submit questions for clarification.
- D. Inadvertent oral communications pertaining to this IFB shall not be binding and shall in no way excuse bidders from any obligations set forth in this IFB.

E. Written questions must include:

- 1) Requester's name, name of firm or organization submitting the question, mailing address, email address, and telephone number including area code.
- 2) IFB section, page number, and other information useful in identifying the specific problem or issue in the IFB.
- 3) A description of the subject in question or discrepancy found.
- 4) Remedy requested, if any.

9) Notice of Intent to Submit a Bid

Bidders who intend to participate in this IFB are asked to notify DCSS by submitting a notice of intent to bid via email to ASDContracts@dcss.ca.gov starting with:

Subject Line: Notice of Intent to Bid -IFB #438 Child Support Guideline Calculator

In the body of the email include:

Company name and address

Contact person's name, email, and phone number

Attn: Rosie Proeung

Upon receipt of the Notice of Intent to Bid, DCSS will add the Bidder to its official notification list. Bidders on the list will receive formal communications regarding amendments, clarifications, and updates to this IFB. All addenda, Question and Answer Sets, will also be published on the [California State Government Marketplace](#).

10) Bidding Requirements and Conditions

DCSS has established the following requirements with respect to bids to be submitted.

- A. The use of "shall," "must," or "will" in this IFB indicates a requirement or condition that is mandatory.
- B. DCSS may reject bids if they are conditional, incomplete, or contain any alterations of form or other irregularities of any kind. DCSS may reject any or all bids.
- C. Bidders are responsible for costs incurred in the development of bids and will not charge DCSS for those costs.

- D. Bidders may modify a bid after its submission by withdrawing their original bid and resubmitting a new bid prior to the bid submission deadline as set forth in section [6\), Key Action Dates](#). Bid modifications offered in any other manner, oral or written, will not be considered.
- E. DCSS reserves the right to reject all bids and cancel this IFB at any time. DCSS is not required to award an Agreement.
- F. Bidders should review, correct all errors, and confirm compliance with the IFB requirements before submitting a bid for this solicitation. This includes ensuring all required signatures have been obtained.
- G. DCSS does not accept alternate contract language from bidders. A bid with such language will be considered a counter bid and will be rejected. The State's General Terms and Conditions are not negotiable.
- H. No oral understanding or agreement shall be binding on either party.
- I. By submitting a bid, bidders authorize DCSS to verify all claims made by the Bidder including, but not limited to, verification of prior experience and possession of certifications; check client references to confirm business integrity and history of bidder's ability to deliver effective, efficient, and timely services and other IFB requirements.
- J. DCSS reserves the right to do any of the following up to the bid submission deadline:
 - 1) Modify any date or deadline appearing in this IFB. Modification of due dates will be published in the form of an addendum.
 - 2) Issue clarification notices, addenda, alternate IFB instructions, attachments and/or forms, etc.
 - 3) Waive any IFB requirement or instruction for all bidders if DCSS determines that the requirement or instruction was unnecessary, inaccurate, or unreasonable. If deemed necessary, DCSS may also waive for all bidders any unnecessary, inaccurate, or unreasonable IFB requirement or instruction that is detected after bids are received or during the review process.

11) Bid Format

This IFB outlines the Department's requirements, provides instructions for preparing and submitting bids, and includes a model of the resulting Agreement

- A. A person who is authorized to bind the bidding firm must digitally sign all applicable documents contained in the bid.
- B. Bid documents should be formatted using one-inch margins at the top, bottom, and both sides, a sans serif font, 12-14 point and, with each page clearly and consecutively numbered.
- C. Bidders must submit bids for the performance of all services described in this IFB. Deviations from the work specifications will not be considered and will cause the bid to be rejected.
- D. Bids must be complete and accurate. Omissions, inaccuracies, or misstatements deemed material will be cause for rejection of a bid.
- E. Bids must include the documents identified in section [12, Bid Content Requirements](#), Bids not including the Bidder Submission Checklist may be deemed non-responsive. A non-responsive bid is one that does not meet the basic bid requirements.

12) Bid Content Requirements

A. Attachments

Bidders must submit all items listed in this section in accordance with the submission instructions in [section 13\), Submission of Bid](#). Bids must include the following items.

B. Corporate Qualifications

Bidder must include information supporting the minimum qualifications for this IFB.

13) Submission of Bid

Bids must be received by DCSS on or before the date and time shown in section [6\), Key Action Dates](#) via email. Subject line must clearly identify the IFB as shown in example below:

Subject: Company Name -IFB #438 Child Support Guideline Calculator

Attention: Rosie Proeung

Bidders must submit all required documents in Adobe® PDF format via email to: ASDContracts@dcss.ca.gov

The email must include two separate files with the following naming convention as shown below:

File containing all the required attachments:

Company Name-IFB #438 Bid -Do Not Read Until Bid Opening Date

Cost Worksheet File:

Company Name-IFB #438 Cost Worksheet -Do Not Read Until Bid Opening Date

Bids files submitted with different file names may be deemed non-responsive.

14)Public Bid Opening

Bid packages received according to the IFB instructions on or before the bid due date in section 6), Key Action Dates will be publicly opened and read via MS Teams link provided below

Microsoft Teams meeting Join:

<https://teams.microsoft.com/meet/290520647479934?p=eGXLcqMr9L7YTQqrLt>

Meeting ID: 290 520 647 479 934

Passcode: wV2B2b6h

[Need help?](#) | [System reference](#)

Dial in by phone

[+1 916-535-0992,,675181306#](#) United States, Fair Oaks

[Find a local number](#)

Phone conference ID: 675 181 306#

Questions regarding the bid opening may be directed to the Procurement Official.

15)Bid Evaluation and Selection

Review of Timely Submissions

DCSS will review each bid received by the bid submission due date and time specified in section [6\), Key Action Dates](#), for compliance with the submission requirements of this IFB. This is a pass or fail review. Bidders who pass are determined to be responsive and bidders who fail are determined to be nonresponsive.

16) Responsiveness and Responsibility Determination

- 1) DCSS will evaluate each bid to determine its responsiveness and each bidder's responsibility to the published requirements of this IFB.
- 2) A responsive bidder is one who submits a bid that meets all the submission requirements and minimum qualification requirements stated in this IFB.
- 3) A responsible bidder is one that is trustworthy and possesses the necessary quality, fitness, and capacity to satisfactorily perform the proposed work.
- 4) Responsive bids shall be considered evidence of the bidder's responsibility. DCSS reserves the right to reevaluate a bidder's responsibility prior to award and is in no way limited to submitted bid packages in deciding as to a bidder's responsibility. In determining whether a bidder is responsible, DCSS may require bidders to submit further evidence of their qualifications.

17) Nonresponsive Bids

In addition to any condition previously indicated in this IFB, DCSS may deem a bid nonresponsive if:

- A. Bidder fails to comply with the content of this IFB or its submission instructions.
- B. The bid is conditional, materially incomplete, or defective.
- C. DCSS discovers, at any stage of the selection or upon Agreement award, that the awarded bidder is unwilling or unable to comply with the Agreement terms, conditions, attachments, or exhibits cited in this IFB, or the Sample Contract.

18) State's Right to Request Clarification

DCSS, at its sole discretion, reserves the right to collect the following:

- A. Information or data omitted from a bid or required exhibit or form.
- B. Information or material needed to clarify or confirm statements and/or claims made by the bidder in their bid.
- C. Information, material, forms, or attachments needed to correct or remedy an immaterial defect in a bid.

19)Immaterial Deficiency

- 1) DCSS may waive any immaterial deficiency in any bid and allow the bidder to remedy those deficiencies. DCSS reserves the right to use its best judgment to determine what constitutes an immaterial deficiency.
- 2) DCSS waiving an immaterial deficiency in a bid shall in no way modify this IFB or excuse a bidder from full compliance with all IFB requirements.

20)Unanticipated Errors

DCSS reserves the right to remedy errors caused by DCSS office equipment malfunctions, negligence by DCSS staff, or natural disasters (i.e., floods, fires, earthquakes, etc.).

21)Correction of Clerical or Mathematical Errors

- A. DCSS reserves the right, at its sole discretion, to overlook, correct, or require a bidder to remedy any obvious clerical or mathematical errors occurring in the bid or on the Cost Worksheet.
- B. DCSS may require bidders to submit a revised Cost Worksheet if the correction of a mathematical error results in an alteration of any rates, costs, figures, calculations, annual cost, or total cost offered.

22)Tax Delinquencies Contract Ban

Public Contract Code (PCC) section 10295.4 provides that a state agency shall not enter into any agreement for goods or services with a contractor whose name appears on either list of the 500 largest tax delinquencies pursuant to section 7063 or 19195 of the Revenue and Taxation Code. The Franchise Tax Board (FTB) and Board of Equalization (BOE), now California Department of Tax and Fee Administration (CDTFA) will post and periodically update lists of the 500 largest tax delinquencies on their websites as required by law. Starting July 1, 2012, prior to executing Agreements, state agencies must check the FTB and CDTFA lists to ensure the proposed supplier is not on either list. DCSS cannot award an Agreement to bidders found to be on either of those lists.

23)Executive Order N-6-22 – Russia Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in Ukraine, as well as any sanctions

imposed under state law. By submitting a bid or proposal, Contractor represents that it is not a target of Economic Sanctions. Should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Contractor's bid/proposal any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination by the State.

24) State's Right to Reject Responses

- A. A deviation exists when a bid is not in accord with IFB requirements. A deviation is material if it provides an advantage to one bidder over another or has a significant effect on the delivery, quantity, or quality of items, the amount paid to the bidder, or the cost to DCSS. Material deviations cannot be waived. DCSS, at its sole discretion, reserves the right to reject any bid that:
- B. Contains price elements that exceed the anticipated funding limit(s) indicated by DCSS in this IFB, or other communication.
- C. Is submitted by a firm that has been decertified or is ineligible to contract with a state or federal agency. This includes firms that are no longer in good standing or not qualified to conduct business in California.
- D. Contains false or misleading statements, or which provide references which do not support an attribute or condition claimed by the bidder.
- E. Contains any deviation from the work specifications.
- F. Contains alterations to the General Terms and Conditions, or special provisions submitted by a bidder. DCSS will consider a bid containing such provisions as a counterbid and the bid may be rejected.

25) Preference and Participation Programs

DCSS will apply preference adjustments to eligible bidders, who claim preferences according to state regulations and following DCSS verification of approved certification with the Department of General Services (DGS), Office of Small Business & Disabled Veteran Business Enterprise Services (OSDS). DCSS will only apply preferences in this IFB if more than one responsible, responsive bid is received.

26) Small Business

Bidders claiming the small business (SB) preference must be certified by California as a small business or must meet one of the other criteria listed in this section. Completed certification applications and required support documents must be submitted to the Office of Small Business and DVBE Services (OSDS) no later than 5:00 p.m. PT on the proposed due date, and the OSDS must be able to approve the application as submitted. Small business nonprofit veteran service agencies (SB/NVSA) claiming the SB preference must possess certification by California prior to the proposal due date and time. Questions regarding certification should be directed to the OSDS at OSDSHelp@dgs.ca.gov or (916) 375-4940.

- a. Small Business (SB) Regulations: SB regulations are found in the California Code of Regulations (CCR), Title 2, Division 2, Chapter 3, Subchapter 8, Section 1896 et seq. These regulations govern the application and calculation of SB preference, SB eligibility, certification, and SB responsibilities.
- b. Regulations can be viewed at [DGS Website - Notice of Rulemaking Regulations for SB and/or DVBE](#). For those without Internet access, a copy of the regulations can be obtained by calling the Office of SB and DVBE Services (OSDS) at (916) 375-4940.
- c. Small Business Preference: The State of California provides a 5% preference to certified SB bidders. For the purposes of this section, the definitions specified in Title 2, California Code of Regulations (CCR), Section 1896.4 shall apply unless otherwise noted.
- d. Non-Small Business Subcontractor Preferences: A 5% preference is available to a non-SB claiming 25% California-certified SB subcontractor participation.
- e. Small Business Nonprofit Veteran Service Agencies (SB/NVSA): SB/NVSA prime bidder's meeting requirements specified in the Military and Veterans Code section 999.50 et seq. and obtaining a California certification as a SB are eligible for 5% SB preference.
- f. Bidder Declaration: Bidders must complete and include the attachment titled Bidder Declaration indicating SB preference, non-SB subcontractor preference or SB/NVSA. The form must list all the California-certified SBs with which the bidder commits to subcontract with. All certified SBs must perform a commercially useful function (CUF) in the performance of the contract as defined in Government Code section 14837(d)(4). Proposers

can learn more about CUF on the [DGS Commercially Useful Function for Certified Firms webpage](#).

27)Disabled Veteran Business Enterprise (DVBE)

DCSS is committed to meeting or exceeding the State's minimum annual disabled veteran business enterprise (DVBE) participation goal of total reportable procurements. This goal of at least 3% DVBE participation is established in Public Contract Code (PCC) section 10115 et seq., Military & Veterans Code (MVC) section 999 et seq., and California Code of Regulations (CCR) Title 2, Division 2, Chapter 3, Subchapter 10.5, Article 2, DVBE Participation in State Contracting.

DVBE Requirements: DCSS elects to waive the DVBE Program Requirements in this solicitation but opts to include the DVBE incentive See BB. No. P-08-20 - SUBJECT: DVBE Incentive Exemption Regulation Update & DVBE Exemption Request Form (STD 816)

- 1) DVBE Incentive: Subject to exceptions in Government Code and pursuant to regulations, state law requires DCSS to reach an annual DVBE participation goal of 3%. To reach that 3% goal, for evaluation purposes, DCSS will give an incentive to bidders who provide DVBE participation.

DVBE participation must be identified on the attachment titled Bidder Declaration and will be confirmed by DCSS. The incentive amount for awards based on low price will vary in conjunction with the percentage of DVBE participation. The following percentages will apply for awards based on low price.

Confirmed DVBE Participation of:	DVBE Incentive
5% or over	5%
4% to 4.99% Inclusive	4%
3% to 3.99% Inclusive	3%

- 2) DVBE Reporting Requirements: If the contractor made a commitment to achieve DVBE participation, they must complete and submit the STD 817, Prime Contractor's Certification – DVBE Subcontracting Report upon completion. DCSS may withhold \$10,000 or full payment if less than \$10,000 from the final payment pending receipt of a complete and accurate STD 817.

A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Military & Veterans Code (M&VC) section 999.5(d)).

- 3) DVBE Substitutions: Bidder understands and agrees that should award of an Agreement be based in part on their commitment to use a DVBE subcontractor(s), a DVBE subcontractor identified in their bid may only be replaced by another DVBE subcontractor and must be approved by the Department of General Services (DGS). Changes to the Scope of Work that impact the DVBE subcontractor(s) identified in the bid and approved DVBE substitutions will be documented by Agreement amendment.
- 4) Failure to Seek Substitution: A contractor who fails to seek substitution and adhere to the DVBE participation level identified in their bid may be subject to termination of the Agreement, recovery of damages under the rights and remedies due to the State, and penalties as outlined in M&VC section 999.9; Public Contract Code (PCC) section 10115.10, or PCC section 4110 (applies to public works only).
- 5) Bidder Declaration: Bidders must complete and include the attachment titled Bidder Declaration indicating DVBE participation. The form must list all the California-certified DVBEs with which the bidder commits to subcontract with. All certified DVBEs must perform a commercially useful function (CUF) in the performance of the contract as defined in Government Code section 14837(d)(4). Bidders can learn more about CUF on the [DGS Commercially Useful Function for Certified Firms webpage](#).
- 6) DVBE Declarations: If applicable, the disabled veteran owner(s) and disabled veteran manager(s) of the DVBE must complete and sign the attachment titled Disabled Veteran Business Enterprise Declarations (DGS PD 843), when a DVBE bidder or subcontractor will provide materials, supplies, services, or equipment (Military and Veterans Code section 999.2).

28) Target Area Contract Preference Act (TACPA)

- 1) This solicitation contains a link to Target Area Contract Preference Act (TACPA) workplace and workforce preference request forms in the attachment by the same name. Bidders are not required to apply for these preferences. Denial of the TACPA preference request is not a basis for rejection of the bid. Bidders should carefully review the forms and requirements.
- 2) California-based companies seeking TACPA preferences will need to complete and submit preference request forms with their bid. The link in Attachment 9 will take you to the DGS website containing the required forms and an interactive map to determine if a business is located within a TACPA qualified zone.

- 3) Any questions regarding the TACPA preference should be directed to TACPA@dgs.ca.gov.
- 4) The granting of TACPA preference cannot displace an award to a certified small business.
- 5) TACPA preference cannot be granted if:
 - a) The lowest proposed cost does not equal or exceed \$100,000 for the entire term.
 - b) The work site or any part thereof is fixed or preset by DCSS.
 - c) The services involve construction or a public works project.
- 6) A bidder who has claimed a TACPA preference and is awarded the Agreement will be obligated to perform in accordance with the preference(s) requested, provided the preference was granted in obtaining the Agreement. Firms receiving preference must:
 - a) Report their labor hours to DCSS.
 - b) Reference the Agreement number on which the award is based for the specific reporting requirements.

29) Combined Preferences

The maximum preference or score addition that any bidder may be granted for SB preference, non-SB subcontractor preference, DVBE incentive, and TACPA preference combined is 15%.

Any bidder that claims and is granted non-SB subcontractor preference, and TACPA preference cannot displace an award to a certified SB or MB.

30) Application of Preference Points

When responsive and responsible bidders are eligible for one or more incentives and/or preferences, the order of application shall be as follows:

- 1) SB preference.
- 2) Non-SB subcontractor preference.
- 3) DVBE incentive.

- 4) TACPA preference.

31)Evaluation

Cost Worksheets of bidders who are deemed responsive and responsible will be evaluated for lowest cost. Preferences and incentives will be calculated and applied to determine each bidder's total evaluated cost.

32)Tie Bids

If two or more bidders submit bids that, after the calculation of preferences as described in section 25), Preference and Participation Programs, result in a tie, DCSS shall resolve the tie as follows:

- 1) In accordance with Government Code section 14838, subdivision (f), in the event of a precise tie between a small business (SB) or microbusiness (MB), and a disabled veteran-owned small business or microbusiness, the Agreement shall be awarded to the disabled veteran-owned small business or microbusiness.
- 2) In accordance with the California Code of Regulations, title 2, section 1896.6, if, after the application of the SB preference, the bid of the SB is equal to the lowest priced bid from a responsible non-small business, the Agreement shall be awarded to the SB.
- 3) In all other circumstances and in accordance with the State Contracting Manual, the tiebreaker will be a coin toss. DCSS will notify the affected bidders no less than 24 hours prior to the coin flip to allow the bidder or their designee to be present to witness the coin toss. DCSS will document in the procurement file all steps taken to resolve the tie.
- 4) In no event will DCSS settle a tie by dividing the work among the tied bidders.

33)Intent to Award

- A. Award, if made, will be to the responsible and responsive bidder with the lowest evaluated cost after preferences and incentives have been calculated. DCSS reserves the right to reject all bids and cancel this solicitation in its entirety, if it is in the best interest of the state.
- B. When an award from a competitive solicitation, is not to be awarded to the lowest bidder, the lowest bidder will be notified by email five working days prior to the award of the Agreement.

- C. Prior to awarding the Agreement, a notice of Intent to Award for this IFB will be publicly posted on [California State Government Marketplace](#) for at least five working days.

34)Protest

- A. If any bidder, prior to the award of Agreement, files a written protest with the Department of General Services (DGS), Office of Legal Services (OLS) and DCSS on the grounds that the (protesting) bidder is the lowest responsive, responsible bidder, the Agreement shall not be awarded until the protest has been withdrawn or DGS/OLS makes a decision.
- B. The protesting bidder shall file with DGS and DCSS a detailed written statement specifying grounds for the protest within five calendar days after filing the initial protest, but not later than the Last Day to Protest the Award date and time specified in section 6), Key Action Dates.

The written protest must be sent to:

DGS, Office of Legal Services
Attention: Bid Protest Coordinator
707 Third Street, 7th Floor, Suite 7-330
West Sacramento, California 95605
or Email: OLSProtests@dgs.ca.gov.

If mailed, it is suggested that bidders submit any protest by certified or registered mail.

A copy of the detailed written statement must be emailed to DCSS at ASDContracts@dcss.ca.gov.

- C. In the event DCSS receives only one bid, DCSS has the right to waive the protest period and award the Agreement.

35)Disposition of Bids

- A. All documents submitted in response to this IFB will become the property of DCSS and will be regarded as public records under the California Public Records Act (Government Code section 6250 et. seq.) and subject to review by the public.
- B. The contents of bids shall be held in strictest confidence until the "Notice of Intent to Award" is issued. Bidders should be aware that marking a document "confidential" or "proprietary" may exclude it from consideration for award and will not keep that document from being released as part of the public record after the

Notice of Intent to Award is issued unless a court has ordered DCSS not to release the document.

- C. DCSS will provide copies of bid documents upon request at the expense of the requestor, unless waived by DCSS.
- D. DCSS may return bids upon request at the bidder's expense unless such expense is waived by DCSS.

36) Agreement Execution and Performance

- A. The awarded bidder must enter into an Agreement comprised of their bid and the state-approved language provided in the exhibits.
- B. Performance shall start no later than the date set by DCSS and the contractor, after all approvals have been obtained and the Agreement is fully executed. Should the contractor fail to commence work at the agreed upon time, DCSS, upon five days written notice to the contractor, reserves the right to terminate the Agreement. In addition, the contractor shall be liable to DCSS for the difference between their bid price and the actual cost of performing work by another bidder.
- C. All performance under the Agreement shall be completed on or before the termination date of the Agreement.
- D. If an inconsistency or conflict arises between the terms and conditions appearing in the final Agreement and the terms and conditions appearing in this IFB, any inconsistency or conflict will be resolved by giving precedence to the final Agreement.

ATTACHMENT 1 – BIDDER SUBMISSION CHECKLIST

For your bid to be responsive, it must include all required attachments starting with this checklist. Use the boxes under “Bidder Confirmation” to mark each attachment you are submitting to the State. The boxes on the right are for DCSS staff only.

Bidder Confirmation	Attachment	DCSS USE ONLY
☐	- Bidder Submission Checklist (required)	Attachment 1 ☐ Yes ☐ No
☐	Attachment 2 - Bidder Certification (required)	☐ Yes ☐ No
☐	Attachment 3 - Cost Worksheet (required)	☐ Yes ☐ No
☐	Attachment 4 - Bidder References (required)	☐ Yes ☐ No
☐	Attachment 5 - Resumes (required)	☐ Yes ☐ No
☐	Attachment 6 - Subcontractor Participation	☐ Yes ☐ No
☐	Attachment 7 - Payee Data Record (required)	☐ Yes ☐ No
☐	Attachment 8 - Bidder Declaration (required)	☐ Yes ☐ No
☐	Attachment 9 - Disabled Veteran Business Enterprise Declarations (required if certified DVBES are participating)	☐ Yes ☐ No
☐	Attachment 10 - Darfur Contracting Act Certification (required)	☐ Yes ☐ No
☐	Attachment 11 - Contractor Certification Clauses (required)	☐ Yes ☐ No
☐	Attachment 12 - DCSS Confidentiality Statement (required)	☐ Yes ☐ No
☐	Attachment 13 - DCSS Conflict of Interest Statement (required)	☐ Yes ☐ No
☐	Attachment 14 - Secretary of State Certificate (required if corporation or partnership)	Yes ☐ No
☐	Attachment 15 - California Civil Rights Laws Certification (required)	☐ Yes ☐ No
☐	Attachment 16 - Debarment and Suspension Certification (required)	☐ Yes ☐ No

☐ Attachment 17 - Certification Regarding Lobbying (page 1 required, page 2 required if Bidder has items to report)	☐ Yes ☐ No
☐ Attachment 18 - Target Area Contract Preference Act (TACPA) forms (required if requesting TACPA preference)	☐ Yes ☐ No
☐ Attachment 19 - Generative Artificial Intelligence (required) No	☐ Yes ☐
☐ Corporate Qualifications (required) No	☐ Yes ☐

ATTACHMENT 2 – BIDDER CERTIFICATION

This Bidder Certification must be signed and returned along with all the required attachments:

- A. Bidder's all-inclusive cost worksheet is provided.
- B. All required attachments are included with this certification sheet.
- C. The signature affixed hereon and dated certifies compliance with all the requirements of this IFB. The signature below authorizes the verification of this certification.

An Unsigned Bidder Certification Sheet May Be Cause for Rejection

Company Name: _____
Telephone Number: _____
Email Address: _____
Address: _____

Indicate Organization Type:

- ☐ Sole Proprietorship
- ☐ Partnership
- ☐ Corporation

Indicate the applicable employee and/or corporation number:

Federal Employee ID Number: _____

California Corporation Number: _____

Indicate applicable license and/or certification information:

Bidder's Name: _____

Title: _____

Signature: _____ Date: _____

Are you certified with the Department of General Services, Office of Small Business (SB) and Disabled Veteran Business Enterprise (DVBE) Services (OSDS) as:

☐ California SB; if so, enter certification number: _____

☐ DVBE, if so, enter certification number: _____

NOTE: A copy of your Certification is required to be included.

ATTACHMENT 3 – COST WORKSHEET

By submitting a bid, bidders certify that they have carefully examined the model agreement deliverables and terms and conditions in this IFB and agree they can provide the services at their bid prices for the duration of the agreement. Bid amount must include and cover all costs to perform all work as set forth in the Model Agreement, Exhibit A, Scope of Work.

Tasks & Deliverables - Year 1	Associated Exhibit A, Tasks and Deliverables	Unit Price	Estimated Frequency (Multiplier)	Extended Total
Quarterly update of changes in federal and state tax law. (See Attachment A.3—Sample Quarterly Tax Change Table and Attachment A.2—Sample Quarterly Tax Change Letter).	A	\$	4 Times per year	\$
Tax Value written explanation and Tax Value spreadsheet update per tax year. (See Attachment A.5 for Sample Explanation of Tax Value Spreadsheet and Attachment A.4 for Sample Tax Value Spreadsheet).	B, E, H	\$	Up to 4 X per year	\$
Validation of 70 test scenarios. Includes revalidation of discrepancies. (See Attachment A.6 for Sample Validation Scenarios).	C, F, I	\$	Up to 4 X per year	\$
Certification Statement (See Attachment A.7 for Sample CPA Certification Statement)	D, G, J	\$	Up to 4 X per year	\$
Additional Validation of individual test scenarios, as needed.	K	\$	Up to 40 per year	\$
Hourly rate for consultative services (phone calls & emails).	L	\$	Up to 6 hours per quarter	\$
Total Cost for Year 1				\$

Tasks & Deliverables - Year 2	Associated Exhibit A, Tasks and Deliverables	Unit Price	Estimated Frequency (Multiplier)	Extended Total
Quarterly update of changes in federal and state tax law. (See Attachment A.3—Sample Quarterly Tax Change Table and Attachment A.2—Sample Quarterly Tax Change Letter).	A	\$	4 Times per year	\$
Tax Value written explanation and Tax Value spreadsheet update per tax year. (See Attachment A.5 for Sample Explanation of Tax Value Spreadsheet and Attachment A.4 for Sample Tax Value Spreadsheet).	B, E, H	\$	Up to 4 X per year	\$
Validation of 70 test scenarios. Includes revalidation of discrepancies. (See Attachment A.6 for Sample Validation Scenarios).	C, F, I	\$	Up to 4 X per year	\$
Certification Statement (See Attachment A.7 for Sample CPA Certification Statement)	D, G, J	\$	Up to 4 X per year	\$
Additional Validation of individual test scenarios, as needed.	K	\$	Up to 40 per year	\$
Hourly rate for consultative services (phone calls & emails).	L	\$	Up to 6 hours per quarter	\$
Total Cost for Year 2				\$

Tasks & Deliverables - Year 3 (optional)	Associated Exhibit A, Tasks and Deliverables	Unit Price	Estimated Frequency (Multiplier)	Extended Total
Quarterly update of changes in federal and state tax law. (See Attachment A.3—Sample Quarterly Tax Change Table and Attachment A.2—Sample	A	\$	4 Times per year	\$

Quarterly Tax Change Letter).				
Tax Value written explanation and Tax Value spreadsheet update per tax year. (See Attachment A.5 for Sample Explanation of Tax Value Spreadsheet and Attachment A.4 for Sample Tax Value Spreadsheet).	B, E, H	\$	Up to 4 X per year	\$
Validation of 70 test scenarios. Includes revalidation of discrepancies. (See Attachment A.6 for Sample Validation Scenarios).	C, F, I	\$	Up to 4 X per year	\$
Certification Statement (See Attachment A.7 for Sample CPA Certification Statement)	D, G, J	\$	Up to 4 X per year	\$
Additional Validation of individual test scenarios, as needed.	K	\$	Up to 40 per year	\$
Hourly rate for consultative services (phone calls & emails).	L	\$	Up to 6 hours per quarter	\$
Total Cost for Optional Year Extension				\$
Total Cost for All 3 Years (Evaluated Bid Amount)				\$

Signature of Authorized Representative

By signing this document Bidder is making a firm, irrevocable offer.

Failure to sign is grounds for rejection.

Company Name: _____

Authorized Representative Name & Title: _____

Signature of Authorized Representative: _____

Date: _____

ATTACHMENT 4 – BIDDER REFERENCES

List below three references that can verify Bidder's experience from current and/or former paying clients for whom the Bidder has provided services similar in size and scope to those required in the Sample Contract within the last five years. At least one of the references should include a California state agency. If the Bidder is not or has not been under contract to a California state agency, references from other public sector engagements or private firms are acceptable.

REFERENCE 1

Name of Firm: _____

Address: _____

Contact Person: _____

Telephone Number: _____

Dates of Service: _____

Value or Cost of Service: _____

Brief Description of Service Provided: _____

REFERENCE 2

Name of Firm: _____

Address: _____

Contact Person: _____

Telephone Number: _____

Dates of Service: _____

Value or Cost of Service: _____

Brief Description of Service Provided: _____

REFERENCE 3

Name of Firm: _____

Address: _____

Contact Person: _____

Telephone Number: _____

Dates of Service: _____

Value or Cost of Service: _____

Brief Description of Service Provided: _____

ATTACHMENT 5 – RESUMES

Bidders must provide resumes as a single PDF document to show how they meet the minimum qualifications in [section 2\), Minimum Qualifications](#).

ATTACHMENT 6 – SUBCONTRACTOR PARTICIPATION

Complete for each subcontractor participant, if applicable. Subcontractors are subject to all the requirements, terms and conditions, and procedures detailed in the proposed Agreement. Use multiple sheets if necessary.

SOW Position Title: _____	
Firm Name: _____	
Subcontractor Contact Name: _____	
Address: _____	
Telephone: _____	Email Address: _____

SOW Position Title: _____	
Firm Name: _____	
Subcontractor Contact Name: _____	
Address: _____	
Telephone: _____	Email Address: _____

SOW Position Title: _____	
Firm Name: _____	
Subcontractor Contact Name: _____	
Address: _____	
Telephone: _____	Email Address: _____

ATTACHMENT 7 – PAYEE DATA RECORD

Complete and sign the Payee Data Record and Payee Data Record Supplement (if applicable) and include in the bid package.

Payee Data Record forms are available electronically on the Department of General Services (DGS) website: [STD 204 - Payee Data Record \(ca.gov\)](#) and [STD 205 - Payee Data Record Supplement \(ca.gov\)](#)

ATTACHMENT 8 – BIDDER DECLARATION

Bidder must complete the Bidder Declaration form indicating their own small business and/or disabled veteran business enterprise status and declaring any subcontractors that will be employed for the duration of the proposed Agreement along with the subcontractor's certification information. Complete and sign the Bidder Declaration (GSPD-05-105) and include it in the bid package.

Bidder Declaration is available on the DGS website at: [Bidder Declaration \(ca.gov\)](#)

**ATTACHMENT 9 – DISABLED VETERAN BUSINESS ENTERPRISE
DECLARATIONS**

If applicable, the disabled veteran owner(s) and disabled veteran manager(s) of the DVBE must complete and sign the Disabled Veteran Business Enterprise Declarations (DGS PD 843), when a DVBE Bidder or subcontractor will provide materials, supplies, services, or equipment (Military and Veterans Code section 999.2).

Form is available on the DGS website at: [STD. 843 \(Rev. 11/2005\) \(ca.gov\)](#)

ATTACHMENT 10 – DARFUR CONTRACTING ACT CERTIFICATION

Public Contract Code (PCC) sections 10475-10481 apply to any company that currently or within the previous three years has had business activities or other operations outside of the United States.

Read the form in the link and determine which option applies to your company. If your company has not had business activities outside the U.S., you are not required to complete this form. Please indicate that in your bid to avoid the appearance that you have not provided a response to this requirement.

[Darfur Contracting Act Certification](https://www.documents.dgs.ca.gov/dgs/FMC/GS/PD/PD_1.pdf) available at
https://www.documents.dgs.ca.gov/dgs/FMC/GS/PD/PD_1.pdf

ATTACHMENT 11 – CONTRACTOR CERTIFICATION CLAUSES

Contractors must agree to the terms and conditions in the Contractor Certification Clauses referenced in the General Terms and Conditions which will be incorporated into any Agreement that may result from this IFB.

Bidders must complete and digitally sign and date the form and include it in their bid package.

Contractor Certification Clauses (CCC 04/2017) are available on the DGS website at:
[Standard Contract Language \(ca.gov\)](https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language)

<https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language>

ATTACHMENT 12 – DCSS CONFIDENTIALITY STATEMENT

As an authorized representative or corporate officer of the company name below, I have the authority to bind the company contractually, and I agree that all persons employed by this company will adhere to the following policy:

All information belonging to the Department of Child Support Services (DCSS) or its affiliated agencies is considered sensitive and confidential and cannot be disclosed to any person or entity that is not directly approved to participate in the work required to execute this Agreement.

I certify that I will keep all information including (but not limited to) information concerning the planning, processes, development or procedures of the project, and all communication DCSS or its affiliates related to any procurement process, confidential and secure. I will not copy, give or otherwise disclose such information to any other person unless the DCSS has on file a Confidentiality Statement signed by the other person(s), and the disclosure is authorized and necessary for the procurement. I understand that the information to be kept confidential includes, but is not limited to, specifications, administrative requirements, terms and conditions, concepts, and discussions, as well as written and electronic materials. I further understand that if I leave this procurement before it ends, I must keep all procurement information confidential. I agree to follow any instructions provided by the project relating to the confidentiality of procurement information.

I fully understand that any unauthorized disclosure I make may be basis for civil and/or criminal penalties. I agree to advise the Contract Manager immediately in the event of an unauthorized disclosure, inappropriate access, misuse, theft, or loss of data. I warrant that if my company is awarded the Contract, it will not enter into any agreements or discussions with a third party concerning such materials prior to receiving written confirmation from the State that such third party has an agreement with the State similar in nature to this one.

All personnel assigned to this project shall be provided a Confidentiality Statement and will be expected to sign and return it to the State's project manager before beginning work on this project.

Representative Name: _____

Representative Title: _____

Phone Number: _____

Company Name: _____

Address: _____

Signature: _____ Date: _____

ATTACHMENT 13 – DCSS CONFLICT OF INTEREST STATEMENT

- A. DCSS intends to avoid conflicts of interest or the appearance of conflicts of interest on the part of the bidder, subcontractors, independent consultants, employees, officers, and directors of the bidder, subcontractors, or independent consultants. Therefore, DCSS reserves the right to determine, at its sole discretion, whether any information received from any source indicates the existence of a conflict of interest.
- B. Any of the following instances would be considered a conflict of interest, including, but not limited to:
 - 1) An instance where the bidder, any of its subcontractors, independent consultants, employees, officers, holds a position of interest, financial or otherwise, which would allow use or disclosure of information obtained while performing services for private or personal benefit or for any purpose that is contrary to the goals and objectives of the contract.
 - 2) Where pursuant to the Political Reform Act (Government Code section 87100-87500), a DCSS official has an economic interest in the bidder and the official makes, participates in the making of, or uses his or her official position to influence the making of a decision involving bidder, where it is reasonably foreseeable that the decision could materially affect the official's economic interest.
 - 3) Where pursuant to Government Code section 1090 et seq., a DCSS official participates in the making of a contract with bidder and the official is financially interested in the contract.
- C. DCSS' determination of a suspected or potential conflict of interest will be based on all of the bidder's business affiliations and contractual relationships.
- D. If DCSS is aware of a known or suspected conflict of interest, the bidder will be given an opportunity to submit additional information or to resolve the conflict. A bidder with a suspected conflict of interest will have five State working days from the date of notification of the conflict by DCSS to provide complete information regarding the suspected conflict. If a conflict of interest is determined to exist by DCSS and cannot be resolved to the satisfaction of DCSS, before or after the award of the contract, the conflict will be grounds for the bid to be deemed nonresponsive and/or the contract to be terminated.
- E. This certificate shall bear the original signature of an official or employee of the bidder who is authorized to bind the bidder.

- F. It is understood that this requirement shall be in effect for the entire term of the contract. The bidder shall obtain a completed certificate from any proposed subcontractor and independent consultant and submit it to DCSS prior to approval of the subcontractor or independent consultant by DCSS.
- G. The bidder and each subcontractor shall notify DCSS, at ASDContracts@dcss.ca.gov within 10 State working days of any change to the information provided on this certificate.
- H. If the bidder has a suspected or potential conflict of interest, the bidder shall attach to this form a description of the relationship, a plan for ensuring that such a relationship will not adversely affect DCSS, and procedures to guard against the existence of an actual conflict of interest.

The undersigned hereby affirms that: (check one)

- ☐ The Conflict-of-Interest statements above have been read, understood, and no conflict of interest exists.
- ☐ A suspected or potential conflict of interest does exist, and additional information (as described in Paragraph H above) is attached along with a plan to address the possible conflict of interest.

Signature: _____ Date: _____

Name and Title of Authorized Representative: _____

ATTACHMENT 14 – SECRETARY OF STATE CERTIFICATE

Bidders must provide a copy of the Secretary of State Certificate when the Agreement is to be performed in the State of California by a corporation or partnership. DCSS must verify that the bidder is currently qualified to do business in California to ensure that all obligations due to the State are fulfilled. Information regarding this requirement is available on the Secretary of State's website at:

<https://bizfileonline.sos.ca.gov/search/business>.

1. Follow the link.
2. Enter your company's name or entity number. Click the search icon or press the Enter key.
3. Click on the link under "Entity Information."
4. Print or screen print the entity detail screen.
5. Submit that printout with your bid.

ATTACHMENT 15 – CALIFORNIA CIVIL RIGHTS LAWS CERTIFICATION

Pursuant to PCC section 2010, bidders for Agreements estimated to be worth \$100,000 or more must complete the California Civil Rights Laws Attachment found on the DGS website: <https://www.dgs.ca.gov/-/media/Divisions/OLS/Forms/CALIFORNIA-CIVIL-RIGHTS-LAWS-ATTACHMENT.pdf>

ATTACHMENT 16 – DEBARMENT AND SUSPENSION CERTIFICATION

DCSS is a federally funded department and therefore required to comply with the federal requirement to request this form from bidders. Bidders must complete the federal Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transactions form, provided in the following link, and include with the bid package.

[Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transactions \(sba.gov\)](https://www.sba.gov/document/sba-form-1623-certification-regarding-debarment-suspension-other-responsibility-matters-primary-covered)

<https://www.sba.gov/document/sba-form-1623-certification-regarding-debarment-suspension-other-responsibility-matters-primary-covered>

ATTACHMENT 17 – CERTIFICATION REGARDING LOBBYING

DCSS is a federally funded department and therefore required to comply with the federal requirement to request this form from bidders. Bidders must complete the federal Certification Regarding Lobbying form, provided in the following link, and include in the bid package.

<https://www.state.gov/wp-content/uploads/2019/01/Certification-Regarding-Lobbying.pdf>

ATTACHMENT 18 – TARGET AREA CONTRACT PREFERENCE ACT

TACPA is an optional preference program described in section 25), Preference and Participation Programs. Submission of these two forms is optional. Bidders desiring to claim Target Area Contract Preference Act (TACPA) preference must submit in their bid a completed:

- TACPA Preference Request for Goods and Services Solicitations (STD 830) and
- Bidder's Summary of Contract Activities and Labor Hours (DGS/PD 526).

These two documents are available at <https://www.dgs.ca.gov/PD/Services/Page-Content/Procurement-Division-Services-List-Folder/Request-Target-Area-Contract-Preference>

ATTACHMENT 19 – GENERATIVE ARTIFICIAL INTELLIGENCE

The State of California seeks to realize the potential benefits of GenAI, through the development and deployment of GenAI tools, while balancing the risks of these new Technologies. Bidder / Offeror must notify the State in writing if it: (1) intends to provide GenAI as a deliverable to the State; or (2), intends to utilize GenAI, including GenAI from third parties, to complete all or a portion of any deliverable that materially impacts: (i) functionality of a State system, (ii) risk to the State, or (iii) Contract performance. For avoidance of doubt, the term “materially impacts” shall have the meaning set forth in State Administrative Manual (SAM) § 4986.2 Definitions for GenAI. Failure to report GenAI to the State may result in disqualification. The State reserves the right to seek any and all relief to which it may be entitled to as a result of such nondisclosure. Upon notification by a Bidder / Offeror of GenAI as required, the State reserves the right to incorporate GenAI Special Provisions into the final contract or reject bids/offers that present an unacceptable level of risk to the State.

Government Code 11549.64 defines “Generative Artificial Intelligence (GenAI)” as an artificial intelligence system that can generate derived synthetic content, including text, images, video, and audio that emulates the structure and characteristics of the system’s training data.

NOTE TO BIDDERS:

The following pages provide an example of the Agreement that may be awarded from this IFB. Please carefully review it and present any questions in writing to the DCSS Procurement Official identified in this IFB.

SAMPLE CONTRACT STANDARD AGREEMENT

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES STANDARD AGREEMENT STD 213 (Rev. 10/2018)				AGREEMENT NUMBER		PURCHASING AUTHORITY NUMBER (if applicable)	
1. This Agreement is entered into between the Contracting Agency and the Contractor named below:							
CONTRACTING AGENCY NAME							
CONTRACTOR NAME							
2. The term of this Agreement is:							
START DATE							
THROUGH END DATE							
3. The maximum amount of this Agreement is:							
4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.							
EXHIBITS		TITLE				PAGES	
Exhibit A		Scope of Work					
Exhibit B		Budget Detail and Payment Provisions					
Exhibit C *		General Terms and Conditions					
+							
-							
<i>Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at www.dgs.ca.gov/ols/resources/standardcontractlanguage.aspx</i>							
IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.							
CONTRACTOR							
CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)							
CONTRACTOR BUSINESS ADDRESS				CITY		STATE	ZIP
PRINTED NAME OF PERSON SIGNING				TITLE			
CONTRACTOR AUTHORIZED SIGNATURE				DATE SIGNED			
STATE OF CALIFORNIA							
CONTRACTING AGENCY NAME							
CONTRACTING AGENCY ADDRESS				CITY		STATE	ZIP
PRINTED NAME OF PERSON SIGNING				TITLE			
CONTRACTING AGENCY AUTHORIZED SIGNATURE				DATE SIGNED			
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL				EXEMPTION, IF APPLICABLE			

EXHIBIT A

SCOPE OF WORK

Service Overview

Contractor will supply the services of a Certified Public Accountant (CPA) to assist in the maintenance of the child support guideline calculator (GC) for the Department of Child Support Services (DCSS). The GC is a tool that is used by child support caseworkers, court commissioners, family law facilitators, attorneys, and the public to determine an appropriate amount of child support to be paid by a child support obligor (California Rules of Court, Section 5.275), (located at <https://courts.ca.gov/forms-rules/rules-court>) and requires that a CPA certify that the calculator accurately estimates the actual tax liability consistent with state and federal laws.

Service Hours

The designated CPA shall be available Monday through Friday, 8:00 a.m. to 5:00 p.m. Pacific Standard Time, except state holidays. A list of State holidays is available on the California Department of Human Resources (CalHR) website: [State Holidays \(ca.gov\)](https://www.dir.ca.gov/holidays.htm)

Contract Term

The term of this Agreement is anticipated to be for 2 years with an optional one-year extension. (If this term exceeds three years, provide a justification for why you are requesting the extended term. This justification will be provided to DGS for approval.)

Contract Managers

The Contract Managers during the term of this Agreement will be:

Department of Child Support Services	Contractor
Name:	Name:
Phone:	Phone:
Email:	Email:

The parties may change their Contract Manager upon providing 10 business days written notice to the other party. Said changes shall not require an amendment to this Agreement.

Responsibilities of The Parties

A. Contractor

- 1) Provide a resume, degree, and license for each consultant.
- 2) Ten business days prior to the addition of any consultant, Contractor will notify DCSS of the change and provide the consultant's resume. Any new consultants brought on to execute any of the services in this Agreement must meet the minimum qualifications provided in the Invitation for Bids.

B. DCSS

- 1) Review resumes for proposed new consultants within three business days and notify Contractor if there are any questions or issues.

Services to be Performed

For the term of this Agreement, the CPA shall produce the following deliverables in the timeframes identified in section seven (7) of this Exhibit:

A. Quarterly Tax Updates

Provide quarterly updates of federal and state tax law changes, in letter and table format (see Exhibit A-2, Sample Quarterly Tax Change Letter and Exhibit A-3, Sample Quarterly Tax Change Table) sent via email.

B. Estimated Tax Value Updates for Current Tax Year and Next Tax Year

- 1) Update the tax value spreadsheets (Excel) per tax year (see Exhibit A-4) with tax law changes for the current and next tax years as published by the Internal Revenue Service and California Franchise Tax Board state tax data. Contractor will review all columns identified and provide updated values as needed to comply with federal and state tax laws.
- 2) Provide written explanation of tax changes (see Exhibit A-5—Sample Explanation of Tax Value Spreadsheet)

C. Validation of Test Scenarios

Validation of up to 40 test scenarios per tax update using the tax values supplied in the Excel spreadsheet described above. (See Exhibit A-6)

- 1) Contractor will provide the results of the validation of each scenario on the Excel spreadsheet in the column next to the tax liability determination provided by DCSS called CPA Validated Values. Values for the following fields will be provided by the CPA:
 - Federal Tax Liabilities
 - State Tax Liabilities

- FICA
 - CASDI
 - Self-Employment Tax, when applicable
- 2) If the Contractor is unable to validate any scenario, they will immediately notify DCSS and continue validating the remaining scenarios without interruption. For each scenario that cannot be validated the Contractor will provide their tax calculations to assist DCSS in identifying and resolving errors. If an error is identified, the Contractor will notify and collaborate with DCSS to schedule a meeting within one (1) business day to resolve any issues.
 - 3) The Contractor shall complete all validation scenarios and activities within 10 business days. Validation will be considered completed when DCSS confirms that all scenarios, including previously unvalidated scenarios, have been validated or otherwise directed by DCSS. The Contractor may request an extension beyond the 10-business day limit subject to DCSS' approval. DCSS may also request an earlier completion date, contingent upon the Contractor's prior written consent.

D. Certification Statement

Certification statement, signed by Contractor, required by California rule of Court, rule 5.275. (See Exhibit A-7—Sample Certification Statement). The Statement shall state all the following:

- 1) The CPA is familiar with the operation of the software.
- 2) The CPA has carefully examined, in a variety of situations, the operation of the software in regard to the computation of tax liability.
- 3) In the opinion of the CPA the software accurately calculates the estimated actual state and federal income tax liability consistent with Internal Revenue Service and Franchise Tax Board procedures.
- 4) In the opinion of the CPA the software accurately calculates the deductions under the Federal Insurance Contributions Act (FICA), including the amount for social security and for Medicare, and the deductions for California State Disability Insurance and properly annualizes these amounts.
- 5) Which calendar year the statement includes and must clearly indicate any limitations on the statement.

E. Actual Tax Value Updates for Prior Tax Year and Current Tax Year

- 1) Update the tax value spreadsheets (Excel) per tax year (see Exhibit A-4) with tax law changes for the prior tax year and current tax year. Contractor will

review all columns identified and provide updated values as needed to comply with federal and state tax laws.

- 2) Provide written explanation of tax changes (see Exhibit A-5—Sample Explanation of Tax Value Spreadsheet).

F. Validation of Test Scenarios

Validation of up to 40 test scenarios per tax update using the tax values supplied in the Excel Spreadsheet described above (See Exhibit A-6).

- 1) Contractor will provide the results of the validation of each scenario on the Excel spreadsheet in the column next to the tax liability determination provided by DCSS called CPA Validated Values. Values for the following fields will be provided by the CPA:
 - Federal Tax Liabilities
 - State Tax Liabilities
 - FICA
 - CASDI
 - Self-Employment Tax, when applicable
- 2) If the Contractor is unable to validate any scenario, they will immediately notify DCSS and continue validating the remaining scenarios without interruption. For each scenario that cannot be validated, the Contractor will provide their tax calculations to assist DCSS in identifying and resolving errors. If an error is identified, the Contractor will notify and collaborate with DCSS to schedule a meeting within one (1) business day to resolve any issues.
- 3) The Contractor shall complete all validation scenarios and activities within 10 business days. Validation will be considered completed when DCSS confirms that all scenarios, including previously unvalidated scenarios, have been validated or otherwise directed by DCSS. The Contractor may request an extension beyond the 10-business day limit subject to DCSS' approval. DCSS may also request an earlier completion date, contingent upon the Contractor's prior written consent.

G. Certification Statement

Certification statement, signed by Contractor, required by California rule of Court, rule 5.275 (See Exhibit A-7—Sample Certification Statement). The Statement shall state all the following:

- 1) The CPA is familiar with the operation of the software.

- 2) The CPA has carefully examined, in a variety of situations, the operation of the software regarding the computation of tax liability.
- 3) In the opinion of the CPA the software accurately calculates the estimated actual state and federal income tax liability consistent with Internal Revenue Service and Franchise Tax Board procedures.
- 4) In the opinion of the CPA the software accurately calculates the deductions under the Federal Insurance Contributions Act (FICA), including the amount for social security and for Medicare, and the deductions for California State Disability Insurance and properly annualizes these amounts.
- 5) Which calendar year the statement includes and must clearly indicate any limitations on the statement.

H. Additional Validations Due to Detection of Guideline Calculator Defects

- 1) Update the tax value spreadsheets (Excel) per tax year (see Exhibit A-4) with tax law changes for the year(s) in question related to any detected defect. Contractor will review all columns identified and provide updated values as needed to comply with federal and state tax laws.
- 2) Provide written explanation of tax changes (see Exhibit A-5—Sample Explanation of Tax Value Spreadsheet).

I. Validation of Test Scenarios

Validation of up to 40 test scenarios per tax update using the tax values supplied in the Excel spreadsheet described above (See Exhibit A-6).

- 1) Contractor will provide the results of the validation of each scenario on the Excel spreadsheet in the column next to the tax liability determination provided by DCSS called CPA Validated Values. Values for the following fields will be provided by the CPA:
 - Federal Tax Liabilities
 - State Tax Liabilities
 - FICA
 - CASDI
 - Self-Employment Tax, when applicable
- 2) If the Contractor is unable to validate any scenario, they will immediately notify DCSS and continue validating the remaining scenarios without interruption. For each scenario that cannot be validated, the Contractor will provide their tax calculations to assist DCSS in identifying and resolving errors. If an error is identified, the Contractor will notify and collaborate with

DCSS to schedule a meeting within one (1) business day to resolve any issues.

- 3) The Contractor shall complete all validation scenarios and activities within 10 business days. Validation will be considered completed when DCSS confirms that all scenarios, including previously unvalidated scenarios, have been validated or otherwise directed by DCSS. The Contractor may request an extension beyond the 10-business day limit subject to DCSS' approval. DCSS may also request an earlier completion date, contingent upon the Contractor's prior written consent.

J. Certification Statement

Certification statement, signed by Contractor, required by California rule of Court, rule 5.275 (See Exhibit A-7—Sample Certification Statement). The Statement shall state all the following:

- 1) The accountant is familiar with the operation of the software.
- 2) The accountant has carefully examined, in a variety of situations, the operation of the software in regard to the computation of tax liability.
- 3) In the opinion of the accountant the software accurately calculates the estimated actual state and federal income tax liability consistent with Internal Revenue Service and Franchise Tax Board procedures.
- 4) In the opinion of the accountant the software accurately calculates the deductions under the Federal Insurance Contributions Act (FICA), including the amount for social security and for Medicare, and the deductions for California State Disability Insurance and properly annualizes these amounts.
- 5) Which calendar year the statement includes and must clearly indicate any limitations on the statement.

K. Supplemental Tax Updates as Needed

The Contractor shall provide supplemental updates of new federal and state tax law changes resulting from newly enacted legislation or other required revisions, in letter and table format (see Exhibit A-2, Sample Quarterly Tax Change Letter and Exhibit A-8, Sample Supplemental Tax Change Table) sent via email. The Contractor shall provide these updates in response to new legislation or upon DCSS request.

L. Validation of Any Additional Test Scenarios as Needed

Validation of up to 40 additional test scenarios per tax update using the tax values supplied in the Excel spreadsheet described above. (See Exhibit A-6)

- 1) Contractor will provide the results of the validation of each scenario on the Excel spreadsheet in the column next to the tax liability determination provided by DCSS called CPA Validated Values. Values for the following fields will be provided by the CPA:
 - Federal Tax Liabilities
 - State Tax Liabilities
 - FICA
 - CASDI
 - Self-Employment Tax, when applicable
- 2) If the Contractor is unable to validate any scenario, they will immediately notify DCSS and continue validating the remaining scenarios without interruption. For each scenario that cannot be validated, the Contractor will provide their tax calculations to assist DCSS in identifying and resolving errors. If an error is identified, the Contractor will notify and collaborate with DCSS to schedule a meeting within one (1) business day to resolve any issues.
- 3) The Contractor shall complete all validation scenarios and activities within 10 business days. Validation will be considered completed when DCSS confirms that all scenarios, including previously unvalidated scenarios, have been validated or otherwise directed by DCSS. The Contractor may request an extension beyond the 10-business day limit subject to DCSS' approval. DCSS may also request an earlier completion date, contingent upon the Contractor's prior written consent.

M. Status Meetings

Status meetings for the duration of one (1) hour shall be held at the request of DCSS or the Contractor. The Contractor shall be compensated on a per-occurrence basis for each completed meeting. These meetings will consist of reviewing progress on quarterly and/or supplemental tax changes, tax value spreadsheet updates, and validation of test scenarios. Additionally, these meetings will include but are not limited to discussions regarding upcoming legislative changes, contract deliverables, consultative services, deliverable timelines, and project risks.

N. Consultive Services

Provide up to eight (8) hours of support per quarter (phone calls & emails)

Deliverables

Item	Deliverable	Due
A.	Quarterly Tax Updates	No later than close of business on March 30 th (Q1), June 30 th (Q2), September 15 th (Q3), and November 15 th (Q4) of each calendar year covered by this Agreement.
B.	Estimated Tax Value Updates for Current Tax Year and Next Tax Year	Within 10 business days of a request from DCSS for updated tax values.
C.	Validation Of Test Scenarios	Within 10 business days of receipt of a request from DCSS to validate the test scenarios.
D.	Certification Statement	Within one (1) business day of the completion of validation of the test scenarios.
E.	Actual Tax Value Updates for Prior Tax Year and Current Tax Year	Within 10 business days of a request from DCSS for updated tax values.
F.	Validation Of Test Scenarios	Within 10 business days of receipt of a request from DCSS to validate the test scenarios.
G.	Certification Statement	Within one (1) business day of the completion of validation of the test scenarios.
H.	Additional Validations Due to Detection of Guideline Calculator Defects	Within 10 business days of a request from DCSS for updated tax values.
I.	Validation Of Test Scenarios	Within 10 business days of receipt of a request from DCSS to validate the test scenarios.
J.	Certification Statement	Within one (1) business days of the completion of validation of the test scenarios.
K.	Supplemental Tax Updates as Needed	Within 10 business days of receiving new federal or state tax law changes resulting

		from newly enacted legislation, other required revisions, or a request from DCSS for additional tax change tables and tax change letters.
L.	Validation of Any Additional Test Scenarios as Needed	Within 10 business days of receipt of a request from DCSS to validate additional test scenarios.
M.	Status Meetings	Within five (5) business days of receipt of a request from DCSS or the Contractor for one (1) hour.
N.	Consultive Services	Within one (1) business day of receiving the initial communication from DCSS.

EXHIBIT A-1

CONSULTANT DOCUMENTATION

(Resumes, Degrees, Licenses)

EXHIBIT A-2

SAMPLE QUARTERLY TAX CHANGE LETTER

To: Department of Child Support Services
From:
Date: October 9, 2017
Re: Narrative of Tax Law Changes for the 3rd quarter of 2017

This summary is not meant to be an exhaustive list of every tax law change; rather, the major changes that could affect individual taxpayers. The changes are as follows:

1. The 2017 California Personal Income Tax brackets have been indexed for inflation. The rate of inflation in California, for the period from July 1, 2016 through June 30, 2017 was 2.1%. See attached 2017 California Tax Rate Schedules.
2. California basic exemption amount increased to \$114.
3. California dependent exemption credit amount increased to \$353.
4. California taxpayers' exemption credits are reduced by \$6 for single, married/ADP filing separately, and head of household and by \$12 for married/ADP filing jointly and qualifying widow(er) for each \$2,500 (\$1,250 for married/ADP filing separately) that Federal adjusted gross income (AGI) exceeds the following amounts:
 - ☐ \$187,203 for single
 - ☐ \$374,411 for married/ADP filing jointly or qualifying widow(er)
 - ☐ \$280,808 for head of household
 - ☐ \$187,203 for married/ADP filing separately
5. California Joint Custody Head of Household Credit is 30% of net tax with a maximum credit of \$451.

6. California itemized deductions are phased-out at 6% of the excess of federal AGI over the following thresholds. The phase-out is limited to 80% of the amount of itemized deductions otherwise allowed for the taxable year.

- ☐ \$187,203 for single and married/ADP filing separate
- ☐ \$280,808 for head of household
- ☐ \$374,411 for married/ADP filing joint and surviving spouse

October 9, 2017

Page Two

7. California standard deduction increased to:

- ☐ \$4,236 for single and married/ADP filing separately
- ☐ \$8,472 for married/ADP filing jointly, surviving spouse and head of household taxpayers

8. California AMT Exemption amount has increased to:

- ☐ \$91,793 for married/ADP filing joint and surviving spouse
- ☐ \$68,846 for single and head of household
- ☐ \$45,895 for married/ADP filing separately

9. California AMT exemption phase-out amount increased to:

- ☐ \$344,225 for married/ADP filing jointly and surviving spouse
- ☐ \$258, 168 for single and head of household
- ☐ \$172, 110 for married/ADP filing separate

10. California earned income tax credit is available to California households with federal adjusted gross income (AGI) of:

- ☐ Less than \$15,009 if there are no qualifying children
- ☐ Less than \$22,323 if there is one qualifying child
- ☐ Less than \$22,310 if there are two qualifying children

- ☐ Less than \$22,303 if there are three or more qualifying children

11. California's non-refundable, non-carryover renter's credit adjusted gross income amount limit has been increased.

- ☐ AGI of \$40,078 or less for single and married/ADP filing separate. The credit is \$60.
- ☐ AGI of \$80,156 or less for married/ADP filing joint, surviving spouse, and head of household taxpayers. The credit is \$120.

Sincerely,

2017 California Tax Rate Schedules

Schedule 1 – Single or Married/RDP Filing Separate

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$8,223	\$0	plus	1.00%	\$0
\$8,223	\$19,495	\$82.23	plus	2.00%	\$8,223
\$19,495	\$30,769	\$307.67	plus	4.00%	\$19,495
\$30,769	\$42,711	\$758.63	plus	6.00%	\$30,769
\$42,711	\$53,980	\$1,475.15	plus	8.00%	\$42,711
\$53,980	\$275,738	\$2,376.67	plus	9.30%	\$53,980
\$275,738	\$330,884	\$23,000.16	plus	10.30%	\$275,738
\$330,884	\$551,473	\$28,680.20	plus	11.30%	\$330,884
\$551,473	and over	\$53,606.76	plus	12.30%	\$551,473

Schedule 2 -Married Filing Joint or Qualifying Widow/Widower with Dependent Child

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$16,446	\$0	plus	1.00%	\$0
\$16,446	\$38,990	\$164.46	plus	2.00%	\$16,446
\$38,990	\$61,538	\$615.34	plus	4.00%	\$38,990
\$61,538	\$85,422	\$1,517.26	plus	6.00%	\$61,538
\$85,422	\$107,960	\$2,950.30	plus	8.00%	\$85,422
\$107,960	\$551,476	\$4,753.34	plus	9.30%	\$107,960
\$551,476	\$661,768	\$46,000.33	plus	10.30%	\$551,476
\$661,768	\$1,102,946	\$57,360.41	plus	11.30%	\$661,768
\$1,102,946	and over	\$107,213.52	plus	12.30%	\$1,102,946

Schedule 3 - Head of Household

If the taxable income is...

Over	But not over	Tax is...			Of amount over...
\$0	\$16,457	\$0	plus	1.00%	\$0
16,457	38,991	164.57	plus	2.00%	16,457
38,991	50,264	615.25	plus	4.00%	38,991
50,264	62,206	1,066.17	plus	6.00%	50,264
62,206	73,477	1,782.69	plus	8.00%	62,206
73,477	375,002	2,684.37	plus	9.30%	73,477

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375,002	450,003	30,726.20	plus	10.30%	375,002
450,003	750,003	38,451.30	plus	11.30%	450,003
750,003	and over	72,351.30	plus	12.30%	750,003

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2017 Tax Change Table

Exhibit A-3

	Federal and State Tax Law Changes for Individuals	Type and Nature of Change	New Amount	Affected Tables
(1)	California Personal Income Tax Brackets have been updated Note: The Mental Health Services Tax rate is 1% for taxable income in excess of \$1,000,000 regardless of filing status.			Tax Rate; Column F & G Tax Rate
(2)	California basic exemption amount increased to \$114.		114	Tax Values by Year, Column N
(3)	California dependent exemption amount increased to \$353.		353	Tax Values by Year, Column O
(4)	California taxpayers exemption credits are reduced by \$6 for single, married/RDP filing separately, and head of household and by \$12 for married/RDP filing jointly and qualifying widow(er) for each \$2,500 (\$1,250 for married/RDP filing separately) that Federal adjusted gross income (AGI) exceeds the following amounts: \$187,203 for single \$374,411 for married/RDP filing jointly or qualifying widow(er) \$280,808 for head of household \$187,203 for married/RDP filing separately			Tax Values by Year and Filing, Column AC, AD
(5)	California Joint Custody Head of Household credit is 30% of net tax with a maximum credit of \$451.		451	Tax Values by Year, Column S
(6)	California itemized deduction are phased-out at 6% of the excess of federal AGI over the following thresholds. The phase-out is limited to 80% of the amount of itemized deductions otherwise allowed for the taxable year. \$187,203 for single and married/RDP filing separate \$280,808 for head of household \$374,411 for married/RDP filing joint and surviving spouse			
(7)	California standard deduction increased to: single and married/RDP filing separately \$4,236 for married/RDP filing jointly, surviving spouse and head of household \$8,472 for			Standard Deduction amount, Column G
(8)	California AMT exemption amount has increased to: married/RDP filing joint and surviving spouse \$91,793 for head of household \$68,846 for single and separately \$45,895 for married/RDP filing			Tax Values by Year and Filing, Column AF
(9)	California AMT exemption phase-out amount increased to: \$344,225 for married/RDP filing joint and surviving spouse for single and head of household \$258,168 married/RDP filing separately \$172,110 for			Tax Values by Year and Filing, Column AE
(10)	California earned income tax credit is available to California households with federal AGI of : Less than \$15,009 if there are no qualifying children Less than \$22,323 if there is one qualifying child Less than \$22,310 if there are two qualifying children Less than \$22,303 if there are three or more qualifying children	Less than		Earned Income Credit Amount, Column G,H,I,J
(11)	California's non-refundable renter's credit adjusted gross income amount limit has been increased: AGI of \$40,078 or less for single and married/RDP filing separate. The credit is \$60. AGI of \$80,156 or less for married/RDP filing joint, surviving spouse, and head of household. The credit is \$120.			Tax Values by Year and Filing, Column AB, AG

EXHIBIT A-4

SAMPLE TAX VALUE SPREADSHEETS

DCSS will email Contractor the Reference Data Excel Tax Spreadsheets prior to validation of up to 35 test scenarios. Contractor will review the non-shaded cells in the following tabs within the Excel spreadsheet.

- TAX_VALUES_BY_YEAR
- TAX_VALUES_BY_TAX_YEAR_AND_FILING
- TAX_RATE
- EARNED_INCOME_CREDIT_AMOUNT
- STANDARD_DEDUCTION
- ST_EARNED_INCOME_CREDIT_AMOUNT
- FEDERAL_TAX_CREDIT

TAX_VALUES_BY_TAX_YEAR_AND_TAX_FILING_STATUS											
Action	TAX_VAL	TAX_YR	TAX_FIL	STAT_ID	(Q)BEG TAX YR	(Q)END TAX YR	(Q)TAX FILE_STAT_CD	MAX_CPTL_LOSS_AMT	TAX_INC_THRS_AMT	FED_AGI_AMT	FED
		2000000126	2017	2017 HHH				-3000	50800	287650	
		2000000127	2017	2017 MJO				-3000	75900	313800	
		2000000128	2017	2017 MJW				-3000	75900	313800	
		2000000129	2017	2017 MSO				-1500	37950	156900	
		2000000130	2017	2017 MSW				-1500	37950	156900	
		2000000131	2017	2017 SIN				-3000	37950	261500	

Sin = Single

HHH= Head of Household

MJO/MJW = Married Filing Jointly

MSD/MSW = Married Filing Separately

Contractor will update any values in the spreadsheets non-shaded cells that are affected due to changes in state or federal tax law. Any changed cell will be highlighted by Contractor so any change is immediately visible. DCSS will update system tables with the new values identified by Contractor.

EXHIBIT A-5

SAMPLE EXPLANATION OF TAX VALUE SPREADSHEET

Provide a description of the changes in the Tax Value Spreadsheet by tab.

TAX_VALUES_BY_YEAR

The Medicare Earning Threshold amount has increased to \$128,400. Once a taxpayer reaches this amount of earnings, Medicare is no longer required to be withheld.

The Medicare Earning Threshold amount has increased to \$128,400. Once a taxpayer reaches this amount of SELF -EMPLOYMENT earnings, Medicare is no longer required to be withheld.

California State Disability Insurance earnings threshold amount, percentage and taxable wage limit increased.

California married filing separate AMT exemption phaseout amount increased to \$172,110.

California married filing separate AMT exemption amount increased to \$45,595.

TAX_VALUES_BY_TAX_YEAR_AND_FILING

California AGI limit for the exemption credit has been increased. California higher-income taxpayers' exemption credits are reduced when the Federal AGI exceeds the listed amount on the Tax values by year and filing worksheet, column AA.

Child tax credit amount has increased to \$2,000 with the refundable portion being \$1,400.

Federal AMT Exemption Phase-out amounts have suspended.

Federal AMT Income threshold has increased.

TAX_RATE

Federal personal income tax brackets changed for all filings.

EARNED_INCOME_CREDIT_AMOUNT

Federal earned income credit amounts have increased.

Federal earned income phase-out amount has increased.

Federal AGI limit for earned income tax credit has increased.

STANDARD_DEDUCTION

Standard deduction amounts for all rank and filings have changed.

ST_EARNED_INCOME_CREDIT_AMOUNT

California earned income credit phaseout amount for all filing statuses have changed.

California AMT Exemption amount has increased.

FEDERAL_TAX_CREDIT

Federal AGI beginning amount for Retirement Savers credit has increased.

Sincerely,

{Insert Name}

EXHIBIT A-6

SAMPLE VALIDATION SCENARIOS

DCSS will email Contractor up to 35 test scenarios for validation. The values for the following fields must be validated by Contractor:

- Federal Tax Liabilities
- State Tax Liabilities
- FICA
- CASDI
- Self-Employment Tax

Contractor will provide the values from the validation on the spreadsheet in the column called "CPA Validated Values". If any scenario cannot be validated all validation will stop and Contractor will report immediately to DCSS that the scenario could not be validated. Validation will not resume until DCSS is satisfied that the remaining scenarios can be validated. Validation will resume at the same point in time that it was suspended, and Contractor will have whatever days were remaining in the 10 working days period when validation was suspended.

A	B	C	D	E
	2015 - Release 5.9.0		CPA Validated Values	
	NCP	Other Parent	NCP	Other Parent
Total Monthly Child Support Amount Owed	585.00	0.00		
Basic Monthly Child Support Amount Owed	585.00	0.00		
Child Support Add-Ons Owed	0.00	0.00		
Total Arrears Support Amount	0.00	0.00		
Monthly Net Disposable Income	2338.00	0.00		
Federal Tax Liabilities	283.00	0.00	283.17	0.00
State Tax Liabilities	150.00	0.00	150.00	0.00
FICA	230.00	0.00	229.50	0.00
CASDI	0.00	0.00	27.00	0.00
Self-Employment Tax	0.00	0.00	0.00	0.00
Temporary Spousal Support (N/A)	0.00	0.00		
Hardship Deduction Amount	0.00	0.00		
Dependents (Oldest to Youngest)	Time w/ NCP	Support Amount NCP	Time w/ NCP	Support Amount NCP
FIRST-BORN	0.0%	585.00		

EXHIBIT A-7

SAMPLE CPA CERTIFICATION STATEMENT

{Insert Date}

Anna Maves
Senior Attorney/AB 1058 Child Support Program Manager
Judicial Council of California
455 Golden Gate Avenue, 6th Floor
San Francisco, CA 94102-3688

RE: Certification of the Child Support Guideline Calculator

Our firm has become familiar with the operation of the Guideline Calculator (GC) software in order to certify the accuracy of the calculator's state and federal tax liability calculations. We have become familiar with the operation of the GC by:

1. Testing the output data of various scenarios provided by the business partner of the Department of Child Support Services (DCSS), through manual calculations or via tax preparation software to determine an estimation of federal and state tax liabilities.
2. Reviewing and analyzing the GC system and the California Guideline Child Support Calculator User Guide as provided on the DCSS website.

Our firm has carefully examined, in a variety of situations, the operation of the software in regard to the computation of tax liability.

In our opinion, the GC accurately calculates the estimated federal tax liability, state tax liability, Social Security and Medicare tax, and the California State Disability Insurance amount, calculated in accordance with the Internal Revenue Code and California Franchise Tax Board given the provided gross income and deductions as determined by the user for the tax year 2014 and 2015.

Sincerely,

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2017 Tax Change Table

Exhibit A-8

	Federal and State Tax Law Changes for Individuals	Type and Nature of Change	New Amount	Affected Tables
(1)	California Personal Income Tax Brackets have been updated Note: The Mental Health Services Tax rate is 1% for taxable income in excess of \$1,000,000 regardless of filing status.			Tax Rate; Column F & G Tax Rate
(2)	California basic exemption amount increased to \$114.		114	Tax Values by Year, Column N
(3)	California dependent exemption amount increased to \$353.		353	Tax Values by Year, Column O
(4)	California taxpayers exemption credits are reduced by \$6 for single, married/RDP filing separately, and head of household and by \$12 for married/RDP filing jointly and qualifying widow(er) for each \$2,500 (\$1,250 for married/RDP filing separately) that Federal adjusted gross income (AGI) exceeds the following amounts: \$187,203 for single \$374,411 for married/RDP filing jointly or qualifying widow(er) \$280,808 for head of household \$187,203 for married/RDP filing separately			Tax Values by Year and Filing, Column AC, AD
(5)	California Joint Custody Head of Household credit is 30% of net tax with a maximum credit of \$451.		451	Tax Values by Year, Column S
(6)	California itemized deduction are phased-out at 6% of the excess of federal AGI over the following thresholds. The phase-out is limited to 80% of the amount of itemized deductions otherwise allowed for the taxable year. \$187,203 for single and married/RDP filing separate \$280,808 for head of household \$374,411 for married/RDP filing joint and surviving spouse			
(7)	California standard deduction increased to: single and married/RDP filing separately \$4,236 for married/RDP filing jointly, surviving spouse and head of household \$8,472 for			Standard Deduction amount, Column G
(8)	California AMT exemption amount has increased to: married/RDP filing joint and surviving spouse \$91,793 for head of household \$68,846 for single and separately \$45,895 for married/RDP filing			Tax Values by Year and Filing, Column AF
(9)	California AMT exemption phase-out amount increased to: \$344,225 for married/RDP filing joint and surviving spouse for single and head of household \$258,168 married/RDP filing separately \$172,110 for			Tax Values by Year and Filing, Column AE
(10)	California earned income tax credit is available to California households with federal AGI of: Less than \$15,009 if there are no qualifying children Less than \$22,323 if there is one qualifying child Less than \$22,310 if there are two qualifying children Less than \$22,303 if there are three or more qualifying children	Less than		Earned Income Credit Amount, Column G,H,I,J
(11)	California's non-refundable renter's credit adjusted gross income amount limit has been increased: AGI of \$40,078 or less for single and married/RDP filing separate. The credit is \$60. AGI of \$80,156 or less for married/RDP filing joint, surviving spouse, and head of household. The credit is \$120.			Tax Values by Year and Filing, Column AB, AG

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Invoicing and Payment

- A. For services satisfactorily rendered, and upon receipt and approval of invoices, DCSS agrees to compensate Contractor for actual expenditures incurred in accordance with the rates, costs, or pricing specified in the Budget Detail.
- B. The rates, costs, or pricing agreed upon in this Agreement will not increase for the term of this Agreement, including any amendments.
- C. Itemized invoices will include the DCSS Agreement number and a detailed breakdown of rates, costs, or pricing per Budget Detail.
- D. Invoices shall be submitted no more frequently than monthly in arrears via email to: DCSSVendorInvoices@dcss.ca.gov.
- E. Final invoices for services must be received by DCSS within 90 days of the Agreement end date.

2. State Budget Contingency Clause

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement, does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, DCSS shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, DCSS shall have the option to either cancel this Agreement with no liability occurring to DCSS or offer an Agreement amendment to Contractor to reflect the reduced amount.

3. Contracts with Federal Funds

- A. It is mutually understood between the parties that this Agreement may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds to avoid program and fiscal delays that would occur if the Agreement were executed after that determination was made.
- B. This Agreement is valid and enforceable only if sufficient funds are made available to DCSS by the United States Government for the term of this Agreement for the purpose of this program. In addition, this Agreement is subject to any additional restrictions, limitations, or conditions enacted by Congress or to any statute enacted by Congress that may affect the provisions, terms, or funding of this Agreement in any manner.

- C. It is mutually agreed that if Congress does not appropriate sufficient funds for the program, this Agreement shall be amended to reflect any reduction in funds.
- D. DCSS has the option to invalidate the Agreement under the 30-day cancellation clause or to amend the Agreement to reflect any reduction in funds.

4. Taxes

The State of California is exempt from federal excise taxes, and no payment will be made for any taxes levied on employees' wages. DCSS will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. DCSS may pay any applicable sales or use tax imposed by another state.

5. Travel

(Option 1: Use when travel is not anticipated)

DCSS anticipates no travel for this Agreement; therefore, any travel or per diem costs associated with this Agreement shall be the responsibility of Contractor.

(Option 2: Use when travel is anticipated but not reimbursable by the State)

DCSS anticipates travel for this Agreement; however, any travel or per diem costs associated with this Agreement shall be the responsibility of Contractor.

(Option 3: Use when travel is anticipated and reimbursable by the State)

- A. Any reimbursement for authorized travel and per diem shall be at rates not to exceed those amounts paid by the State in accordance with California Department of Human Resources (CalHR) rules and regulations.
 - 1. In State - Mileage, per diem (meals and incidentals), and lodging rates: [Travel Reimbursements - CalHR](#)
 - 2. Out of State: [Human Resources Manual - CalHR](#)
No travel outside the State of California shall be reimbursed unless prior written authorization is obtained from the State. [2 CCR 599.615 et seq.]
- B. This is not to be construed as limiting Contractor from paying any differences in travel costs, from funds other than those provided by DCSS, between the CalHR rates and any rates Contractor is obligated to pay under other contractual agreements.
- C. Contractor agrees to include these requirements in all contracts it enters into with subcontractors to provide services pursuant to this Agreement.

6. Prompt Payment Clause

Payment will be made in accordance with, and within the time specified in,
Government Code Chapter 4.5, commencing with Section 927.

Exhibit B-1

Budget Detail

The awarded bidder's completed Cost Worksheet (Attachment 2) will be inserted here upon award and contract execution.

EXHIBIT D

SPECIAL TERMS AND CONDITIONS

Termination Without Cause

This Agreement may be terminated without cause by DCSS upon 30 days written notice to Contractor.

Audit of Federally Funded Agreements

- A. Contractor agrees to comply with federal procedures in accordance with Title 45, Code of Federal Regulations (CFR) Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- B. Both parties shall accept responsibility for receiving, replying to, and/or complying with any audit exceptions by appropriate federal audit agencies that are directly related to the services to be performed under this Agreement.

Agreement Extensions

DCSS reserves the right to extend this Agreement up to 1 additional year and to increase funding accordingly. Should DCSS choose to exercise optional extensions, the proposed rates or prices must remain the same or match the costs submitted on the original solicitation.

All Agreement extensions are subject to satisfactory performance and funding availability. Agreement extensions will not take effect until Contractor has received a copy of the final contract document that has been signed by DCSS Procurement Contract Officer or designee and approved by the Department of General Services, if not exempt.

Contract Language for General Services

Contractor agrees to comply with and assume responsibility for compliance by their employees of the terms and conditions of the Contract Language for General Services contained in Internal Revenue Services (IRS) Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies and Entities. The Contract Language for General Services, Exhibit 7, is found within the IRS Publication 1075 at the following website: <http://www.irs.gov/pub/irs-pdf/p1075.pdf>

Confidentiality of Data

All financial, personal, technical, and other data or information designated as confidential by the State and made available to Contractor shall be protected by Contractor from unauthorized use and disclosure. Contractor shall ensure that all staff comply with California Family Code section 17212 and Title 22 of the California Code of Regulations, sections 111430 and 111440.

Dispute Provisions

- A. If Contractor disputes a decision of the State's designated representative regarding the performance of this Agreement or on other issues for which the representative is authorized by this Agreement to make a binding decision, Contractor shall provide written dispute notice to the State's representative within 15 calendar days after the date of the action. The written dispute notice shall contain the following information:
- 1) The decision under dispute.
 - 2) The reason(s) Contractor believes the decision of the State representative to have been in error (if applicable, reference pertinent Agreement provisions).
 - 3) Identification of all documents and substance of all oral communication which support Contractor's position.
 - 4) Dollar amount in dispute, if applicable.
- B. Upon receipt of the written dispute notice, the Contract Manager or designee will examine the matter and issue a written decision to Contractor within 15 calendar days. The decision of the Contract Manager or designee shall contain the following information:
- 1) Description of the dispute.
 - 2) Reference to pertinent Agreement provisions, if applicable.
 - 3) Statement of the factual areas of agreement or disagreement.
 - 4) Statement of the Contract Manager or designee decision with supporting rationale.
- C. The decision of the Contract Manager or designee shall be final unless, within 30 days from the date of receipt of the Contract Manager or designee's decision, Contractor files with DCSS a notice of appeal addressed to:

California Department of Child Support Services
Administrative Services Division

Attention: Chief, Procurement & Contract Branch, MS-623

P.O. Box 419064

Rancho Cordova, CA 95741-9064

Pending resolution of any dispute, Contractor shall diligently continue all Agreement work and comply with all the Contract Manager or designee's orders and directions.

Certification Regarding Lobbying

In accordance with Section 1352, Title 31 of the U.S. Code, for Agreements with Contractors who are State entities not under the authority of the Governor, or cities, private firms or agencies which are receiving in excess of \$100,000 in federal funds from DCSS to perform services, by signing this Agreement Contractor certifies, to the best of their knowledge and belief, that:

- A. No federal appropriated funds have been paid or will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, Contractor shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. [SFLLL Disclosure of Lobbying Activities GSA website](#)

Contractor shall require that certification language be included in the award documents for all sub awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all sub recipients shall certify and disclose accordingly.

Signing this Agreement, and thereby certifying that these requirements will be met, is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each failure.

Debarment and Suspension

For federally funded agreements in the amount of \$25,000 or more, Contractor certifies by signing this Agreement that neither it nor its principal is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. Where the prospective recipient of federal funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal. (Executive Order 12549, 7 CFR Part 3017, 45 CFR Part 76, and 44 CFR Part 17). [SBA form 1623 Certification Regarding Debarment, Suspension, and Other Responsibility Matters SBA website](#)

Order of Precedence

In the event of any inconsistency between the terms, specification, provisions, or attachments which constitute this Contract, the following order of precedence shall apply:

- A. Exhibit C, General Terms and Conditions
- B. STD 213, Standard Agreement
- C. Exhibit A, Scope of Work
- D. Any other attachments incorporated in the Agreement by reference.

Background Investigations

To safeguard Federal Tax Information (FTI) and abide by the requirements provided in the Internal Revenue Service (IRS) Publication 1075, Contractor and its employees, agents, or subcontractors must undergo and pass a background investigation administered by DCSS if FTI access is required in the scope of work. This Agreement cannot be executed until Contractor and its employees, agents, or subcontractors undergo and pass a background investigation administered by DCSS. DCSS reserves the right to rescind or refuse an Agreement if it is determined that Contractor and its employees, agents, or subcontractors provided false information or does not complete or pass the background investigation.

Statement of Economic Interests

In accordance with Title 22, California Code of Regulations, Section 123000, Contractor and/or Contractor's consultant are required to complete a Statement of Economic Interests (Form 700) on an annual basis. A "consultant" is generally defined by law as one who advises, makes recommendations, conducts research, presents a report, analysis, or opinion to governmental decision makers, and thereby influences governmental decisions.

Upon award and prior to approval of this Agreement, Contractor's Contract Manager, and any professional level employees and/or subcontractors engaged in any part of the decision-making process relevant to performing the consulting tasks described in this Agreement shall complete and submit to the DCSS Procurement and Contract Branch a complete Form 700.

On an annual basis during the term of this Agreement, Contractor and the same individual as any new professional level personnel or subcontractors must complete and return a new Form 700. All subsequent forms must be received before the expiration of the initial Form 700. Noncompliance shall be cause for termination of this Agreement.

Prohibition of Follow-On Contracts

Neither Contractor, nor any of its subsidiaries, officers, or directors, may submit a bid or be awarded an Agreement for the provision of services, procurement of goods or supplies, or any other related action which is required, suggested, or otherwise deemed appropriate in the advice or recommendations that Contractor provides under this Agreement (Public Contract Code section 10430.)

Evaluation of Contractor

Performance of Contractor under this Agreement will be evaluated. The evaluation shall be prepared on a STD 4, Contract/Contractor Evaluation and maintained in the Agreement file. For consultant Agreements over \$5,000, a copy of a negative evaluation will be sent to the Department of General Services, Office of Legal Services.

Contractor's Rights and Obligations

Public Contract Code sections 10335-10381 contain language describing Contractor's duties, obligations, and rights under this Agreement. By signing this Agreement, Contractor certifies that he or she has been fully informed regarding these provisions.

As required by Public Contract Code section 10371(e)(2), résumés attached hereto and by this reference are incorporated herein.

Consultant Replacement

The assigned consultant will perform the services for the duration of this Agreement unless an individual becomes unavailable to perform as a result of death, illness, disability, or termination of his or her employment relationship with Contractor, or any other occurrence beyond the reasonable control of Contractor, or unless DCSS

elects to reduce staff levels or requests replacement of an assigned consultant for any reason. Changes to key personnel either before or after Agreement award will require State approval but will not require a formal amendment.

In no event will the interview of the replacement consultant take more than five business days following the day the former consultant becomes unavailable, unless expressly waived in writing by DCSS. The experience and qualifications of the new key personnel must be equal to or greater than those of the formerly identified key personnel. If DCSS determines that the replacement proposed by Contractor does not have the ability and experience to perform the services required of Contractor under this Agreement, DCSS will so notify Contractor within one day after the interview. In that situation, Contractor shall propose another replacement within one day, not to exceed five State business days of receiving this notification; DCSS will proceed with the approval process described above. If after two attempts Contractor is unable to offer qualified personnel, DCSS may terminate this Agreement and utilize another Contractor to provide replacement personnel.

Rights in Data

Contractor agrees that all data, plans, drawings, specifications, reports, computer programs, operating manuals, notes, and other written or graphic work produced in the performance of this Agreement are subject to the rights of the State as set forth in this section. The State shall have the right to reproduce, publish, and use all such work, or any part thereof, in any manner and for any purposes whatsoever and to authorize others to do so, on its behalf. If any deliverable work set forth in the Scope of Work is copyrightable, Contractor, through this Agreement transfers ownership of that copyright to the State, and the State may, as an illustration but not a limitation, reproduce, publish, and use such work, or any part thereof, and authorize others to do so.

Any material that does not conform to the requirements of this Agreement may be rejected by the State at its discretion. Notice of such a rejection shall be given to Contractor by the State within 10 days of receipt of the materials, and final payment shall not be made for such material until substantial compliance has been obtained within the time and manner determined by the State.

Executive Order N-6-22 – Russia Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. “Economic Sanctions” refers to sanctions imposed by the U.S. government in response to Russia’s actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with,

and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this Agreement. DCSS shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the state.

Small Business (SB) and Disabled Veteran Business Enterprise (DVBE) Participation Reporting Requirements

- A. If Contractor made a commitment to achieve SB participation, Contractor must report the actual percentage of SB participation to DCSS upon completion of this Agreement, in accordance with Government Code (GC) section 14841.
- B. If Contractor made a commitment to achieve a DVBE participation goal, Contractor must certify the following on the [STD 817, Prime Contractor's Certification – DVBE Subcontractor Report](#), in accordance with Military & Veterans Code (MVC) section 999.5(d), upon completion of this Agreement:
 - 1) Total amount Contractor received under this Agreement.
 - 2) Name, address, Agreement number, and certification ID number of the DVBE(s) that participated in the performance of this Agreement.
 - 3) Amount and percentage of work Contractor committed to provide to DVBE(s) under the Agreement and the total payment each DVBE received from Contractor.
 - 4) That all payments under this Agreement have been made to the DVBE(s) subcontractor(s).
 - 5) Actual percentage of DVBE participation that was achieved. Upon request, Contractor shall provide proof of payment for the work.
- C. If Contractor made a commitment to achieve a DVBE participation goal, DCSS will withhold \$10,000 from the final payment or the full final payment (if less than \$10,000) until Contractor complies with the certification requirements. If Contractor submits the STD 817 late or incomplete, DCSS will send Contractor a cure notice allowing Contractor 30 days to meet the certification requirements. If, after 20 days, no other law prevents it, DCSS will permanently deduct the withheld amount from payment per MVC section 999.7.
- D. A person or entity that knowingly provides false information is subject to civil penalty for each violation (MVC section 999.5(d) and GC section 14841).

- E. Contractor agrees to comply with the rules, regulations, ordinances, and statutes that apply to the DVBE program as defined in MVC section 999, including, but not limited to MVC section 999.5(d).

Non-eligible Alien

Contractor shall comply with US Code, Title 8, Section 1621 et seq. concerning aliens or nonimmigrants who are not eligible for state and local public benefits.

TACPA Commitment

Contractor must perform work as specified in its TACPA Preference Request (STD 830), in accordance with Government Code section 4530 et seq. If DCSS finds that Contractor is not meeting its obligations as committed to during the bid/proposal process, DCSS will notify the Department of General Services (DGS) and Contractor will be subject to sanction deemed appropriate by the DGS.

EXHIBIT E

DATA SECURITY REQUIREMENTS

This Data Security Requirements Exhibit (hereinafter referred to as “this Exhibit”) sets forth the information privacy and security requirements Contractor is obligated to follow with respect to all DCSS data disclosed to Contractor, or collected, created, maintained, stored, transmitted, or used by Contractor for or on behalf of DCSS pursuant to Contractor’s Agreement with DCSS. DCSS and Contractor desire to protect the privacy and provide for the security of DCSS data pursuant to this Exhibit and in compliance with state and federal laws applicable to the DCSS data.

1. Contractor shall certify to DCSS compliance with applicable industry standards and guidelines, including but not limited to relevant security provisions of the California State Administrative Manual (SAM), California Statewide Information Management Manual (SIMM), The National Institute of Standards and Technology (NIST) 800-53 and Federal Information Processing Standard (FIPS) Publication 199 which protect and minimize risk to DCSS. At a minimum, provision shall cover the following: Contractor assumes responsibility of the confidentiality, integrity, and availability of the data under its control. Contractor shall implement and maintain all appropriate administrative, physical, technical, and procedural safeguards at all times during the term of the Agreement to secure such data from data breach or loss, protect the data and information assets from breaches, introduction of viruses, disabling of devices, malware, and other forms of malicious or inadvertent acts that can disrupt DCSS access to its data or affects the integrity of that data.
2. Confidential, sensitive, or personal information shall be encrypted in accordance with SAM 5350.1 and SIMM 5305-A.
3. Contractor shall comply with statewide policies and laws regarding the use and protection of information assets and data. Unauthorized use of data by Contractor or third parties is prohibited.
4. Contractor personnel shall annually sign and maintain on file a Security and Confidentiality Statement during the term of the Agreement.
5. Apply security patches and upgrades and keep virus protection software up to date on all information asset on which data may be stored, processed, or transmitted.
6. Contractor shall notify DCSS Contract Manager and the DCSS Chief Information Security Officer immediately if a security incident involving the information asset occurs.