#### **INCOME WITHHOLDING FOR SUPPORT - Instructions**

The Income Withholding for Support (IWO) is a standardized form used for income withholding in Tribal, intrastate, interstate, and non-governmental cases. When completing the form, include the following information:

#### Please note:

- For the purpose of these instructions, "State" is defined as a State or Territory.
- A blank box has been placed in the shaded box on the front page midway down under the Custodial Party (3c) field for court stamps, bar codes or other information.
- 1a. Income Withholding Order/Notice for Support (IWO) or Amended IWO. Check a box to indicate whether this is an original IWO or an amended IWO. If field 1a is checked, 1b should be left blank.
- 1b. One-Time Order/Notice Lump Sum Payment. Check the box when the IWO is used to attach a one-time, lump sum payment. When this box is checked, enter the amount in field 14, One-Time Lump Sum Payment, in the *Order Information* section. When attaching a lump sum payment, leave fields 5a through 13d blank. If field 1b is checked, 1a should be left blank. This is a one-time collection of a lump sum payment. If there are additional lump sum payments to be attached, additional IWOs should be used to collect each lump sum payment.
- 1c. Termination of the IWO. Check the box when the income withholding has terminated. Complete all applicable identifying information to aid the employer in terminating the correct IWO.
- 1d. Date this form is completed and/or signed.
- 1e. State or Tribal Child Support Enforcement Agency, Court, Attorney, Private Individual/Entity (Check one). Check the appropriate box to indicate which entity is sending the IWO. **Note**: If the employer/income withholder receives this document from someone other than a State or Tribal CSE agency or a court, a copy of the underlying order that contains a provision authorizing income withholding must be attached. Or if under State law an attorney in that State, or if under Tribal law a Tribal legal representative, may issue an income withholding order, the attorney or Tribal legal representative must include a copy of the State or Tribal law authorizing the attorney or Tribal legal representative to issue an IWO.
- 1f. Name of State or Tribe sending this form. This must be a governmental entity of the State or a Tribal organization authorized by a Tribal government to operate a CSE program. If you are a Tribe submitting this form on behalf of another Tribe, complete line 1h.
- 1g. Case Identifier. This is a unique identifier assigned to a case. In a State CSE case this is the identifier that is reported to the Federal Case Registry (FCR). For Tribes this would be either the FCR Identifier or other applicable identifier.
- 1h. Name of the city, county or district sending this form. This must be a governmental entity of the State. Name of the Tribe authorized by a Tribal government to operate a CSE program for which this form is being sent. (Leave blank if a Tribe is not submitting this form on behalf of another Tribe).
- 1i. Order Identifier. This is the actual court case number, to include the two digit county number, the jurisdiction (CS, DR, JU, etc), the four digit year, the six digit case number and the two digit point number.
- 1j. Name of the private individual/entity or Non IV-D Tribal CSE organization.

#### Fields 2 and 3 refer to the employee/obligor's employer, and case identification.

- 2a. Employer/income withholder's name.
- 2b. Employer/income withholder's mailing address, city, and state. (This may differ from the employee/obligor's work site).
- 2c. Employer/income withholder's nine-digit Federal Employer Identification Number (if available).
- Employee/obligor's last name, first name, and middle initial.

- 3b. Employee/obligor's Social Security Number (if known).
- 3c. Custodial party/obligee's last name, first name, and middle initial.
- 3 d, f, h, j, l, and n. Child's last name, first name, and middle initial. (Note: If there are more than six children for this IWO, list additional children's names and birth dates in field 31 (Additional Information).
- 3 e, g, i, k, m, and o. Child's birth date.

# ORDER INFORMATION - Fields 4 through 13 refer to the dollar amount to withhold for a specific kind of support (taken directly from the support order) per specific time period.

- 4. Name of the State or Tribe that issued the order.
- 5a-b. Current child support dollar amount to be withheld for payment per time period that corresponds to that amount (such as per week, month, etc.).
- 6a-b. Past-due child support dollar amount to be withheld for payment per time period that corresponds to that amount.
- 6c. Check the appropriate box if arrears are greater than 12 weeks. (Yes/No)
- 7a-b. Current cash medical support dollar amount to be withheld for payment per time period that corresponds to that amount.
- 8a-b. Past-due cash medical support dollar amount to be withheld for payment per time period that corresponds to that amount.
- 9a-b. Current spousal support (alimony) dollar amount to be withheld for payment per time period that corresponds to that amount.
- 10a-b. Past-due spousal support (alimony) dollar amount to be withheld for payment per time period that corresponds to that amount.
- 11a-c. Miscellaneous obligations dollar amount to be withheld for payment per period that corresponds to that amount. Specify the obligation in field 11c.
- 12a. Total amount of deductions in fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a.
- 12b. Time period that corresponds to the amount in 12a.

# AMOUNTS TO WITHHOLD - Fields 13a through 13d refer to the dollar amount to be withheld for this IWO for a specific pay cycle.

- 13a. Total amount an employer should withhold if the employee/obligor is paid weekly.
- 13b. Total amount an employer should withhold if the employee/obligor is paid every two weeks.
- 13c. Total amount an employer should withhold if the employee/obligor is paid twice a month.
- 13d. Total amount an employer should withhold if the employee/obligor is paid once a month.
- 14. Amount to be withheld when the IWO is used to attach a one-time lump sum payment. This field should be used in conjunction with field 1b. When attaching a lump sum payment, leave fields 5a-13d blank.

#### REMITTANCE INFORMATION

- 15. Name of the State or Tribe sending this document.
- 16. Number of days after the effective date noted in which withholding must begin according to the State or Tribal laws/procedures for the employee/obligor's principal place of employment.
- 17. The effective date of the income withholding order.
- 18. Number of working days within which an employer/income withholder must remit amounts withheld pursuant to the State or Tribal laws/procedures of the principal place of employment.
- 19. Document Tracking Identifier. Unique identifier assigned by the entity for this specific document. This is an optional field used to identify the document.
- 20. The percentage of disposable income that may be withheld from the employee/obligor's paycheck. For State orders, the employer/income withholder may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (15 U.S.C. § 1673(b)); or 2) the amounts allowed by the State of the employee/obligor's principal place of employment.
  - For Tribal orders, the employer/income withholder may not withhold more than the amounts allowed under the law of the issuing Tribe. For Tribal employers who receive a State order, the employer/income withholder may not withhold more than the limit set by the law of the jurisdiction in which the employer is located or the maximum amount permitted under section 303(d) of the Federal Consumer Credit Protection Act (15 U.S.C. §1673 (b)).
- 21. Payee name. Name of State Disbursement Unit (SDU), individual, tribunal/court, or Tribal CSE agency specified in the underlying support order to which payments are required to be sent. This form must include the payment location specified by the entity authorized under State or Tribal law to issue an income withholding order. Federal law requires payments made by income withholding to be sent to the SDU except for payments for cases in which the initial child support order was entered before January 1, 1994 or payments in Tribal CSE cases.
- 22. Remittance Identifier. This field is required. The employer must use this identifier when remitting payments so the State or Tribe can identify and apply the payment correctly. This identifier may be the case identifier, order identifier, or other identifier designated by the State or Tribe.
- Address of the SDU, individual, tribunal/court, or Tribal CSE agency to which payments are required to be sent. (Federal law requires payments made by income withholding to be sent to the SDU except for payments for cases in which the initial child support order was entered before January 1, 1994 or payments in Tribal CSE cases).
- 24. Include the Federal Information Processing Standards (FIPS) code if necessary.
- 25 Signature (if required by State or Tribal law) of the official authorizing this IWO.
- 26. Name of the official authorizing this IWO.
- 27. Title of the official authorizing this IWO.
- 28. Check this box if the State or Tribal law requires the employer to provide a copy of the IWO to the employee/obligor.

### ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS

The following fields refer to Federal, State, or Tribal laws that apply to issuing an IWO to an employer/income withholder. Any Federal, State- or Tribal-specific information may be included in the spaces provided.

- 29. Liability: Additional information on the penalty and/or citation for an employer who fails to comply with the IWO. The State or Tribal law/procedures of the employee/obligor's principal place of employment govern the penalty.
- 30. Anti-discrimination: Additional information on the penalty and/or citation to an employer who discharges, refuses to employ, or disciplines an employee/obligor as a result of the IWO. The State or Tribal law/procedures of the

employee/obligor's principal place of employment govern the penalty.

31. Additional Information: Any additional information, e.g., fees the employer may charge for income withholding or children's names and DOBs on this IWO if there are more that six children.

#### NOTIFICATION OF TERMINATION OF EMPLOYMENT SECTION

Header Information should be printed on the last page of the IWO for identification purposes when the employer returns the Notification of Termination of Employment Section. These fields include: 3a- Employee/obligor's Name, 1g – Case Identifier, 2a – Employer's Name, and 1i – Order Identifier, if provided.

The employer must complete this section when the employee/obligor's employment is terminated or if the obligor has Never worked for the employer.

# Please provide the following contact information to the employer:

- 32 Name of the contact person for the employer to call for information regarding the IWO.
- 33 Phone number of the contact person.
- 34 Fax number of the contact person.
- 35 Email or website address of the contact person/agency.
- 36. Correspondence address. This is the address to which the employer should return the termination notice. It is also the address that the employer should use to correspond with the issuing entity.

### Please provide the following contact information to the employee/obligor:

- 37. Name of the contact person for the employee/obligor to call for information.
- 38. Phone number of the contact person.
- Fax number of the contact person.
- 40. Email or website address of the contact person/agency.

#### If the employer is a Federal government agency, the following instructions apply:

- The IWO should be sent to the address listed on the document, *Federal Agencies- Addresses for Income Withholding Purposes*, on the Office of Child Support Enforcement (OCSE) website at <a href="http://www.acf.hhs.gov/programs/cse/newhire/ndnh/ndnh.htm">http://www.acf.hhs.gov/programs/cse/newhire/ndnh/ndnh.htm</a>.
- Sufficient information must be provided for the employee/obligor to be identified. It is recommended that the following information be provided if known and if applicable:
  - (1) full name of the employee/obligor; (2) date of birth; (3) employment number, Department of Veterans Affairs claim number, or Federal retirement claim number; (4) component of the government entity for which the employee/obligor works, and the official duty station or worksite; and (5) status of the employee, e.g., employee, former employee, or retired employee.
- The Federal government agency may withhold from a variety of incomes and forms of payment, including voluntary separation incentive payments (buy-out payments), incentive pay, and cash awards. For a more complete list, see 5 Code of Federal Regulations (CFR) 581.103.

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## The Paperwork Reduction Act of 1995

This information collection is conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. Standard forms are designed to provide uniformity and standardization for interstate case processing. Public reporting burden for this collection of information is estimated to average one hour per response. The responses to this collection are mandatory in accordance with 45 CFR 303.7. This information is subject to State and Federal confidentiality requirements; however, the information will be filed with the tribunal and/or agency in the responding State and may, depending on State law, be disclosed to other parties. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

# **INCOME WITHHOLDING FOR SUPPORT**

1a □ ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) □ AMENDED IWO							
1b □ONE-TIME ORDER/NOTICE - LUN 1c □TERMINATION of IWO	IP SUM PAYMENT	Date:1d					
<b>1e</b> □ Child Support Enforcement (CSE) Agency	□Court □Attornev □Private Individ						
NOTE: If you receive this document from some	•	, ,					
court, a copy of the underlying order that contain State law an attorney in that State, or if under Tri the attorney or Tribal legal representative must ir legal representative to issue an income withholdi	s a provision authorizing income withho bal law a Tribal legal representative, m nclude a copy of the State or Tribal law	olding must be attached. Or if under hay issue an income withholding order,					
State/Tribe/Territory1f	Case Identifier	_1g					
State/Tribe/Territory1f1h1h	Order Identifier	_1i					
2a Employer/Income Withholder's Name	RE: <b>3a</b> Employee/Obligor's N	ame (Last, First, MI)					
<b>2b</b> Employer/Income Withholder's Address	<b>3b</b> Employee/Obligor's So	ocial Security Number (if known)					
	<b>3c</b> Custodial Party/Oblige	ee's Name (Last, First, MI)					
		<b>,</b> , ,					
2c							
Employer/Income Withholder's Federal EIN							
	Child's Birth Date3e						
3f	3 <b>q</b>						
3h	3i 3k						
3I	3m						
3n	3o						
ORDER INFORMATION: This document is base	d on the support or withholding order fo	rom 4					
You are required by law to deduct these amounts	s from the employee/obligor's income u						
\$5a Per5b current \$6a Per6b past-du	child support e child support  - <b>6c</b> Arrears greater th	han 12 waaks? □ Vas □No					
\$7a Per7b current		IIIII 12 Weeks:   165   INO					
\$ <b>8a</b> Per <b>8b</b> past-due	e cash medical support						
\$9a Per9b current = \$10a Per10b past-due	spousal support						
	ust specify) 11c	_					
for a total of \$per	nust specify)11c 12b	to be forwarded to the payee below.					
<b>AMOUNTS TO WITHHOLD:</b> You do not have to vary your pay cycle to be in compliance with the <i>Order Information</i> . If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:							
\$13a per weekly pay period	\$ <b>13c</b> per se	mimonthly pay period (twice a month)					
\$13b per biweekly pay period (every tw	vo weeks) \$ <b>13d</b> per mo	onthly pay period					
\$14 ONE-TIME LUMP SUM PAYMENT Do not stop any existing IWO unless you receive a termination order.							
REMITTANCE INFORMATION: If the employee	obligor's principal place of employmer	nt is15					
, you must begin withholding no later than the first pay period that occurs16 days after the date of17  Send payment within18 working days of the pay date. If you cannot withhold the full amount of support for any or							
all orders for this employee/obligor, withhold up to20% of disposable income for all orders. If the employee/obligor's							
principal place of employment is not	, see the	he ADDITIONAL INFORMATION FOR					
EMPLOYERS AND OTHER INCOME WITHHOL allowable employer's fees.	DEKO for limitations on withholding, ap	oplicable time requirements and any					
Document Tracking Identifier	19	OMB 0970-0154					

to:	uctions, contact the	e EFT/EDI OTTIC	e at the website	ilsted below. . <b>In</b>	if paying by check clude this <i>Remitt</i>	ck, make check payable <i>tance Identifier</i> with
payment:	22	. Send	check to:	23		tance Identifier with
FIPS code (If nee	cessary):	24	_			
Signature (if requi	red by State or Tri	bal law):	25			
Print Name: Title of Issuing Off						
Title of Issuing Off	ficial:		27			
	e that is different fr	om the State of			bligor. If the emplo copy must be pro	oyee/obligor works in a vided to the
A	DDITIONAL INFO	RMATION FO	R EMPLOYERS	AND OTHER	INCOME WITHHO	OLDERS
St					Services website length	
<b>Priority:</b> Withhold the same income.						l law if applicable) agains
	agency/party reque	esting withholdii	ng. You must, h			s income in a single ortion of the single
amount was withh	eld from the emploemployee/obligor's	oyee/obligor's w s principal place	vages. You muse of employmen	st comply with t	the law of the State	the date on which the e (or Tribal law if within which you must
employee/obligor limits, you must fo	and you are unabl llow the State or T	e to fully honor ribal law/proced	all support Ordedure of the emp	ers/Notices due oyee/obligor's	principal place of e	gainst this or Tribal withholding employment. You must ment of any past-due
	everance pay. Co	ntact the agend	cy or person list		m payments such termine if you are ι	as bonuses, required to withhold or if
	e as the Order/Not e/obligor's income	ice directs, you and any other p	are liable for bo penalties set by	th the accumu	lated amount you	n listed below. If you fail should have withheld
Anti-discriminati	on: You are subje	ect to a fine dete	ermined under S		5 5	an employee/obligor

Withholding Limits: You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. 1673(b)); or 2) the amounts allowed by the State or Tribe of the employee/obligor's principal place of employment. Disposable income is the net income left after making mandatory deductions such as: State, Federal, local taxes, Social Security taxes, statutory pension contributions and Medicare taxes. The Federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, that 50% limit is increased to 55% and that 60% limit is increased to 65% if the arrears are greater than 12 weeks. If permitted by the State, you may deduct a fee for administrative costs. The support amount and the fee may not exceed the limit indicated in this section.

withholding. 30\_\_\_\_\_

Employee/Obligor's Name: Order Identifier:	3a	Case Identifier: Employer's Name:	1g
riderither.		LIIIpioyei 3 Name.	
		er Information does not indicate whether the A limit using the lower percentage.	arrears are greater than 12 weeks,
employers who receive a Stat	e order, you ma	than the amounts allowed under the law of ay not withhold more than the lesser of the linum amount permitted under section 303(d)	mit set by the law of the jurisdiction
		ay need to take into consideration the amou appropriate withholding limits.	nts paid for health care premiums in
Additional Information: 31			
		PLOYMENT: You must promptly notify the Chis form to the correspondence address if:	Child Support Enforcement agency
This person has never wo	rked for this em	nployer.	
This person no longer wo	rks for this empl	loyer.	
Please provide the following in	nformation for th	he terminated employee:	
Termination date:		Last known phone number:	
_ast known home address:			
Date final payment made to the	e State Disburs	sement Unit or Tribal CSE agency:	
Final payment amount:		New employer's name:	
New employer's address:			
CONTACT INFORMATION To employer: If the employe	r/income withho	older has any questions, contact32	hu amail ar wahaita at
by	onone at		, by email or website at:
Send termination notice and c	•	dence to:	
To employee/obligor: If the	employee/oblig	gor has questions, contact <b>37</b> <b>38</b> , by fax <b>39</b>	
by phone at	40	_38, by fax39	, by email or website at