

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 a specific identifier designated by the issuing entity to identify the order. It could be a court number, docket number, or other issuer's identifier. This is an optional field.
- 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).

- 3a. 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.
23. 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 than 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.
- 39. 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 <http://www.acf.hhs.gov/programs/cse/newhire/ndnh/ndnh.htm>.
- 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.

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.