



Revisions to Income Withholding Form

Federal child support enforcement (CSE) regulations require states and tribes operating comprehensive CSE programs to use the standardized Order/Notice to Withhold Income for Child Support (IWO) to collect child support obligations. The current form is due to expire at the end of May 2007.

OCSE has formed a workgroup to review and recommend changes to the IWO. The workgroup includes representatives from federal, state, and county and tribal CSE offices as well as representatives from the employer, payroll and judicial communities. Revision of the form is not expected to affect current child support policy.

We would like to solicit your recommendations for the revision of the IWO. The recommendations should have a direct bearing on the processing of child support.

Please review the attached IWO form (with instructions) and provide feedback to Joe Booth at joebooth@nelsonbooth.com. Specific comments are best made by referencing the number on the form corresponding to the blank on the form so that your comments can be accurately noted. The form is attached.

Joe Booth
Chair, Child Support Committee

1a **ORDER/NOTICE TO WITHHOLD INCOME FOR CHILD SUPPORT**
 NOTICE OF AN ORDER TO WITHHOLD INCOME FOR CHILD SUPPORT

Original Amended Termination #1b Date: _____ #1c
 State/Tribe/Territory _____ #1d
City/Co./Dist./Reservation _____ #1e
 Non-governmental entity or Individual _____ #1f
Case Number _____ #1g

#2a
Employer's/Withholder's Name
#2b
Employer's/Withholder's Address
#2c

#2d
Employer's/Withholder's Federal EIN Number (if known)

RE: _____ #3a
Employee's/Obligor's Name (Last, First, MI)
#3b
Employee's/Obligor's Social Security Number
#3c
Employee's/Obligor's Case Identifier
#3d
Obligee's Name (Last, First, MI)

ORDER INFORMATION: This document is based on the support or withholding order from [State/Tribe] #4 .
You are required by law to deduct these amounts from the employee's/obligor's income until further notice.

\$ # 5a Per # 5b current child support #13
\$ # 6a Per # 6b past-due child support - Arrears greater than 12 weeks? yes no
\$ # 7a Per # 7b current cash medical support
\$ # 8a Per # 8b past-due cash medical support
\$ # 9a Per # 9b spousal support
\$ #10a Per #10b past-due spousal support
\$ #11a Per #11b other (specify) #11c

for a total of \$ #12a per #12b to be forwarded to the payee below.

You do not have to vary your pay cycle to be in compliance with the support order. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ # 14a per weekly pay period. \$ # 14c per semimonthly pay period (twice a month).
\$ # 14b per biweekly pay period (every two weeks). \$ # 14d per monthly pay period.

REMITTANCE INFORMATION: When remitting payment, provide the pay date/date of withholding and the case identifier. If the employee's/obligor's principal place of employment is #15, begin withholding no later than the first pay period occurring #16 days after the date of #17. Send payment within #18 working days of the pay date/date of withholding. The total withheld amount, including your fee, may not exceed #19 % of the employee's/obligor's aggregate disposable weekly earnings.

If the employee's/obligor's principal place of employment is not #20, for limitations on withholding, applicable time requirements, and any allowable employer fees, follow the laws and procedures of the employee's/obligor's principal place of employment (see #3 and #9, ADDITIONAL INFORMATION TO EMPLOYERS AND OTHER WITHHOLDERS).

Make check payable to: #21 (Payee and Case identifier) Send check to: #22 .
If remitting payment by EFT/EDI, call #23a before first submission. Use this FIPS code: #23b :
Bank routing number: #23c Bank account number: #23d .

If this is an Order/Notice to Withhold:

24a Print Name _____
24b Title of Issuing Official _____ Mandatory
24c Signature and Date _____ (if required by state or tribal law)
24d IV-D Agency Court
24e Attorney with authority under state law to issue order/notice.

If this is a Notice of an Order to Withhold:

25a Print Name _____
25b Title (if appropriate) _____
25c Signature and Date _____
25d Attorney Individual Private Entity

NOTE: Non-IV-D Attorneys, individuals, and non-governmental entities must submit a Notice of an Order to Withhold and include a copy of the income withholding order unless, under a state's law, an attorney in that state may issue an income withholding order. In that case, the attorney may submit an Order/Notice to Withhold and include a copy of the state law authorizing the attorney to issue an income withholding order/notice.

ADDITIONAL INFORMATION TO EMPLOYERS AND OTHER WITHHOLDERS

#26 If checked, you are required to provide a copy of this form to your employee/obligor. If your employee works in a state that is different from the state that issued this order, a copy must be provided to your employee/obligor even if the box is

IMPORTANT: The person completing this form is advised that the information on this form may be shared with the obligor.

not checked.

1. **Priority:** Withholding under this Order or Notice has priority over any other legal process under state law (or tribal law, if applicable) against the same income. If there are federal tax levies in effect, please notify the contact person listed below. (See 10 below.)
2. **Combining Payments:** You may combine withheld amounts from more than one employee's/obligor's income in a single payment to each agency/party requesting withholding. You must, however, separately identify the portion of the single payment that is attributable to each employee/obligor.
3. **Reporting the Paydate/Date of Withholding:** You must report the paydate/date of withholding when sending the payment. The paydate/date of withholding is the date on which the amount was withheld from the employee's wages. You must comply with the law of the state of employee's/obligor's principal place of employment with respect to the time periods within which you must implement the withholding and forward the support payments.
4. **Employee/Obligor with Multiple Support Withholdings:** If there is more than one Order or Notice against this employee/obligor and you are unable to honor all support Orders or Notices due to federal, state, or tribal withholding limits, you must follow the state or tribal law/procedure of the employee's/obligor's principal place of employment. You must honor all Orders or Notices to the greatest extent possible. (See 9 below.)
5. **Termination Notification:** You must promptly notify the Child Support Enforcement (IV-D) Agency and/or the contact person listed below when the employee/obligor no longer works for you. Please provide the information requested and return a complete copy of this Order or Notice to the Child Support Enforcement (IV-D) Agency and/or the contact person listed below. (See 10 below.)

THE EMPLOYEE/OBLIGOR NO LONGER WORKS FOR: _____
EMPLOYEE'S/OBLIGOR'S NAME: _____ **CASE IDENTIFIER:** _____
DATE OF SEPARATION FROM EMPLOYMENT: _____
LAST KNOWN HOME ADDRESS: _____
NEW EMPLOYER/ADDRESS: _____

6. **Lump Sum Payments:** You may be required to report and withhold from lump sum payments such as bonuses, commissions, or severance pay. If you have any questions about lump sum payments, contact the Child Support Enforcement (IV-D) Agency.
7. **Liability:** If you have any doubts about the validity of the Order or Notice, contact the agency or person listed below under 10. If you fail to withhold income as the Order or Notice directs, you are liable for both the accumulated amount you should have withheld from the employee's/obligor's income and any other penalties set by state or tribal law/procedure.

#27 _____

8. **Anti-discrimination:** You are subject to a fine determined under state or tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against any employee/obligor because of a child support withholding.

#28 _____

9. **Withholding Limits:** For state orders, you 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's/obligor's principal place of employment. The federal limit applies to the aggregate disposable weekly earnings (ADWE). ADWE 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 CCPA limit is 50% of the ADWE for child support and alimony, which is increased by 1) 10% if the employee does not support a second family; and/or 2) 5% if arrears greater than 12 weeks.

For tribal orders, you may not withhold more than the amounts allowed under the law of the issuing tribe. For tribal employers who receive a state order, you may not withhold more than the amounts allowed under the law of the state that issued the order.

Child(ren)'s Names and Additional Information: **#29** _____

10. If you or your employee/obligor have any questions, contact **#30a** _____ by telephone at **#30b** _____ by Fax at **#30c** _____ or by internet at **#30d** _____.