

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

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



October 20, 2008

CSSIN LETTER: 08-09

ALL IV-D DIRECTORS
ALL COUNTY ADMINISTRATIVE OFFICERS
ALL BOARDS OF SUPERVISORS

SUBJECT: REVISED FEDERAL INCOME WITHHOLDING FOR SUPPORT
(IWO) FORMERLY KNOWN AS ORDER/NOTICE TO WITHHOLD
INCOME FOR CHILD SUPPORT AND NOTICE OF AN ORDER
TO WITHHOLD INCOME FOR CHILD SUPPORT
(OMB 0970-0154)

REFERENCE: OCSE ACTION TRANSMITTAL 07-07, REPEALS AND
SUPERSEDES CSSIN LETTER 06-02

The Office of Child Support Enforcement has revised the standardized income withholding form newly titled "Income Withholding for Support" (IWO), as required by Section 324 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L.104-193) for all new income withholding orders.

Although the IWO form was effective as of October 26, 2007 additional time was required to implement the IWO into the consortia systems (ARS/CASES) and Child Support Enforcement (CSE) system. The revised IWO form was released into production for CSE V2 transitioned local child support agencies on July 27, 2008.

Explanation of Changes

- The new form has been modified to have one title, "Income Withholding for Support (IWO)." This is a change from the previous form in which you must select one of two title lines; "Order to Withhold Income for Child Support" or "Notice to Withhold Income for Child Support." The new form eliminates this by incorporating both the Order and Notice.
- A "One-Time Order/Notice – Lump Sum Payment" checkbox has been added to allow the issuer of the IWO to indicate a lump sum dollar amount, which should be attached to satisfy an arrearage. Also, a field has been added to allow space for the issuer to indicate the dollar amount of the lump sum payment request. (The form also includes specific instructions to the employer to continue payments for ongoing IWOs).

Reason for this Transmittal

- State Law or Regulation Change
 Federal Law or Regulation Change
 Court Order or Settlement Change
 Clarification requested by One or More Counties
 Initiated by DCSS

The One-Time Lump Sum IWO requires the employer to deduct specific non-recurring earnings owed to the employee and forward the sum as payment for past-due support. Such earnings may include, but are not limited to, the following: bonus pay, vacation advance payments, retroactive earned income credits, or insurance settlements. Payment must be sent to the California State Disbursement Unit and will be allocated to any IV-D case with an existing IWO in effect. Once the employer sends the payment, the One-Time Lump Sum IWO expires. Therefore, each subsequent benefit payment must be attached by issuance of a new One-Time Lump Sum IWO to the employer.

- The child's name and date of birth fields have been moved to the front of the form. This allows the employer to easily identify for whom the IWO is issued and avoid implementation of duplicate orders.
- The new form has added a box at the right side of the form in order to accommodate court file stamps or bar codes.

Action Transmittal 07-07 can be found at the link below along with the listed attachments:

<http://www.acf.hhs.gov/programs/cse/pol/AT/2007/at-07-07.htm>

Attachments:

- **OMB 0970-0154 Form Final 10-22-07 without numbers** (with blank data fields);
- **OMB 0970-0154 Form Final 10-22-07 v2** (with numbers in the data fields corresponding to the numbered sections in the Income Withholding for Support – Instructions);
- **OMB 0970-0154 Form Instructions Final 10-19-07 v2** (Income Withholding for Support – Instructions); and
- **05 Additional Information for IWO AT Final 10-22-07** (Explanation of Changes and Questions and Answers)

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If you have any questions or concerns regarding this matter please contact Michelle Tedrow at (916) 464-5883.

Sincerely,

/os/

BILL OTTERBECK
Deputy Director

Attachment

INCOME WITHHOLDING FOR SUPPORT

- ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) AMENDED IWO
 ONE-TIME ORDER/NOTICE - LUMP SUM PAYMENT
 TERMINATION of IWO

Date: _____

Child Support Enforcement (CSE) Agency Court Attorney Private Individual/Entity (Check One)

NOTE: If you receive this document from someone other than a State or Tribal Child Support Enforcement 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 income withholding order.

State/Tribe/Territory _____ Case Identifier _____
City/County/Dist./Tribe _____ Order Identifier _____
Private Individual/Entity _____

Employer/Income Withholder's Name _____ Employer/Income Withholder's Address _____ _____ _____ Employer/Income Withholder's Federal EIN _____ Child's Name (Last, First, MI) _____ _____ _____ _____ _____ _____	RE:	Employee/Obligor's Name (Last, First, MI) _____ Employee/Obligor's Social Security Number (if known) _____ Custodial Party/Obligee's Name (Last, First, MI) _____ <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 10px;"></div> Child's Birth Date _____ _____ _____ _____ _____
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ORDER INFORMATION: This document is based on the support or withholding order from _____.
You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ _____ Per _____ current child support
\$ _____ Per _____ past-due child support - Arrears greater than 12 weeks? Yes No
\$ _____ Per _____ current cash medical support
\$ _____ Per _____ past-due cash medical support
\$ _____ Per _____ current spousal support
\$ _____ Per _____ past-due spousal support
\$ _____ Per _____ other (must specify) _____
for a total of \$ _____ per _____ to be forwarded to the payee below.

AMOUNTS TO WITHHOLD: You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ _____ per weekly pay period \$ _____ per semimonthly pay period (twice a month)
\$ _____ per biweekly pay period (every two weeks) \$ _____ per monthly pay period

\$ _____ **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 employment is _____, you must begin withholding no later than the first pay period that occurs _____ days after the date of _____. Send payment within _____ 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 to _____% of disposable income for all orders. If the employee/obligor's principal place of employment is not _____, see the ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS for limitations on withholding, applicable time requirements and any allowable employer's fees.

For EFT/EDI instructions, contact the EFT/EDI office at the website listed below. **If paying by check, make check payable to:** _____ **Include this Remittance Identifier with payment:** _____ **Send check to:** _____

FIPS code (if necessary): _____

Signature (if required by State or Tribal law): _____

Print Name: _____

Title of Issuing Official: _____

If checked, you are required to provide a copy of this form to the employee/obligor. If the employee/obligor works in a State or for a Tribe that is different from the State or Tribe that issued this order, a copy must be provided to the employee/obligor even if the box is not checked.

ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS

State-specific information may be viewed on the OCSE Employer Services website located at:
<http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm>

Priority: Withholding for support has priority over any other legal process under State law (or Tribal law if applicable) against the same income. If a Federal tax levy is in effect, please notify the contact person listed below.

Combining Payments: You may combine withheld amounts from more than one employee/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.

Reporting the Pay Date: You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the State (or Tribal law if applicable) of the employee/obligor's principal place of employment with respect to the time periods within which you must implement the withholding and forward the support payments.

Employee/Obligor with Multiple Support Withholdings: If there is more than one Order/Notice against this employee/obligor and you are unable to fully honor all support Orders/Notices due to federal, State, or Tribal withholding limits, you must follow the State or Tribal law/procedure of the employee/obligor's principal place of employment. You must honor all Orders/Notices to the greatest extent possible, giving priority to current support before payment of any past-due support.

Lump Sum Payments: You may be required to report and withhold from lump sum payments such as bonuses, commissions, or severance pay. Contact the agency or person listed below to determine if you are required to withhold or if you have any questions about lump sum payments.

Liability: If you have any doubts about the validity of the Order/Notice, contact the agency or person listed below. If you fail to withhold income as the Order/Notice directs, you are liable for both the accumulated amount you should have withheld from the employee/obligor's income and any other penalties set by State or Tribal law/procedure.

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 an employee/obligor because of a child support withholding. _____

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.

Employee/Obligor's Name: _____ Case Identifier: _____
Order Identifier: _____ Employer's Name: _____

Arrears greater than 12 weeks? If the *Order Information* does not indicate whether the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

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 lesser of 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 CCPA (15 U.S.C. 1673 (b)).

Depending upon applicable State law, you may need to take into consideration the amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

Additional Information:

NOTIFICATION OF TERMINATION OF EMPLOYMENT: You must promptly notify the Child Support Enforcement agency and/or the person listed below by returning this form to the correspondence address if:

- This person has never worked for this employer.
- This person no longer works for this employer.

Please provide the following information for the terminated employee:

Termination date: _____ Last known phone number: _____

Last known home address: _____

Date final payment made to the State Disbursement Unit or Tribal CSE agency: _____

Final payment amount: _____ New employer's name: _____

New employer's address:

CONTACT INFORMATION

To employer: If the employer/income withholder has any questions, contact _____
_____ by phone at _____, by fax at _____, by email or website at: _____.

Send termination notice and other correspondence to:

To employee/obligor: If the employee/obligor has questions, contact _____
_____ by phone at _____, by fax _____, by email or website at _____

INCOME WITHHOLDING FOR SUPPORT

1a ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) AMENDED IWO

1b ONE-TIME ORDER/NOTICE - LUMP SUM PAYMENT

1c TERMINATION of IWO

Date: _____ 1d _____

1e Child Support Enforcement (CSE) Agency Court Attorney Private Individual/Entity (Check One)

NOTE: If you receive this document from someone other than a State or Tribal Child Support Enforcement 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 income withholding order.

State/Tribe/Territory _____ **1f** _____ Case Identifier _____ **1g** _____

City/County/Dist./Tribe _____ **1h** _____ Order Identifier _____ **1i** _____

Private Individual/Entity _____ **1j** _____

<p>_____2a_____ Employer/Income Withholder's Name</p> <p>_____2b_____ Employer/Income Withholder's Address</p> <p>_____ _____ _____</p> <p>_____2c_____ Employer/Income Withholder's Federal EIN</p> <p>Child's Name (Last, First, MI) _____</p> <p>_____3d_____ _____3f_____ _____3h_____ _____3j_____ _____3l_____ _____3n_____</p>	<p>RE: _____</p> <p>_____3a_____ Employee/Obligor's Name (Last, First, MI)</p> <p>_____3b_____ Employee/Obligor's Social Security Number (if known)</p> <p>_____3c_____ Custodial Party/Obligee's Name (Last, First, MI)</p> <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 20px;"></div> <p>Child's Birth Date _____</p> <p>_____3e_____ _____3g_____ _____3i_____ _____3k_____ _____3m_____ _____3o_____</p>
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ORDER INFORMATION: This document is based on the support or withholding order from 4 .

You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ 5a Per 5b current child support

\$ 6a Per 6b past-due child support - **6c** 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 current spousal support

\$ 10a Per 10b past-due spousal support

\$ 11a Per 11b other (must specify) 11c

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

AMOUNTS TO WITHHOLD: You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ 13a per weekly pay period

\$ 13c per semimonthly pay period (twice a month)

\$ 13b per biweekly pay period (every two weeks)

\$ 13d per monthly 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 employment is _____ **15** _____, you must begin withholding no later than the first pay period that occurs _____ **16** _____ days after the date of _____ **17** _____. Send payment within _____ **18** _____ 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 to _____ **20** _____% of disposable income for all orders. If the employee/obligor's principal place of employment is not _____ **15** _____, see the ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS for limitations on withholding, applicable time requirements and any allowable employer's fees.

For EFT/EDI instructions, contact the EFT/EDI office at the website listed below. **If paying by check, make check payable to:** _____ **21** _____ . **Include this Remittance Identifier with payment:** _____ **22** _____ . **Send check to:** _____ **23** _____

FIPS code (If necessary): _____ **24** _____

Signature (if required by State or Tribal law): _____ **25** _____
Print Name: _____ **26** _____
Title of Issuing Official: _____ **27** _____

28 If checked, you are required to provide a copy of this form to the employee/obligor. If the employee/obligor works in a State or for a Tribe that is different from the State or Tribe that issued this order, a copy must be provided to the employee/obligor even if the box is not checked.

ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS

State-specific information may be viewed on the OCSE Employer Services website located at:
<http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm>

Priority: Withholding for support has priority over any other legal process under State law (or Tribal law if applicable) against the same income. If a Federal tax levy is in effect, please notify the contact person listed below.

Combining Payments: You may combine withheld amounts from more than one employee/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.

Reporting the Pay Date: You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the State (or Tribal law if applicable) of the employee/obligor's principal place of employment with respect to the time periods within which you must implement the withholding and forward the support payments.

Employee/Obligor with Multiple Support Withholdings: If there is more than one Order/Notice against this employee/obligor and you are unable to fully honor all support Orders/Notices due to federal, State, or Tribal withholding limits, you must follow the State or Tribal law/procedure of the employee/obligor's principal place of employment. You must honor all Orders/Notices to the greatest extent possible, giving priority to current support before payment of any past-due support.

Lump Sum Payments: You may be required to report and withhold from lump sum payments such as bonuses, commissions, or severance pay. Contact the agency or person listed below to determine if you are required to withhold or if you have any questions about lump sum payments.

Liability: If you have any doubts about the validity of the Order/Notice, contact the agency or person listed below. If you fail to withhold income as the Order/Notice directs, you are liable for both the accumulated amount you should have withheld from the employee/obligor's income and any other penalties set by State or Tribal law/procedure.

29

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 an employee/obligor because of a child support withholding. **30**

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.

Employee/Obligor's Name: 3a Case Identifier: 1g
Order Identifier: 1i Employer's Name: 2a

Arrears greater than 12 weeks? If the *Order Information* does not indicate whether the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

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 lesser of 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 CCPA (15 U.S.C. 1673 (b)).

Depending upon applicable State law, you may need to take into consideration the amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

Additional Information: 31

NOTIFICATION OF TERMINATION OF EMPLOYMENT: You must promptly notify the Child Support Enforcement agency and/or the person listed below by returning this form to the correspondence address if:

- This person has never worked for this employer.
- This person no longer works for this employer.

Please provide the following information for the terminated employee:

Termination date: _____ Last known phone number: _____

Last known home address: _____

Date final payment made to the State Disbursement Unit or Tribal CSE agency: _____

Final payment amount: _____ New employer's name: _____

New employer's address: _____

CONTACT INFORMATION

To employer: If the employer/income withholder has any questions, contact 32
_____ by phone at 33, by fax at 34, by email or website at:
35

Send termination notice and other correspondence to:

36

To employee/obligor: If the employee/obligor has questions, contact 37
_____ by phone at 38, by fax 39, by email or website at
40

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

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.

ADDITIONAL INFORMATION

EXPLANATION OF CHANGES:

The language and format of the form have been modified and made easier to read and comprehend. Some fields have been moved to make the form more readable. The form includes tribal language where appropriate.

- **Title.** The new form has been modified to have one title, “Income Withholding for Support.” This is a change from the current form where you must select one of two title lines, “Order to Withhold Income for Child Support” or “Notice to Withhold Income for Child Support.” The new form eliminates this by incorporating both Order and Notice.
- **Identification of who is sending the IWO.** The new form provides a clearer indication of the entity submitting the IWO (i.e., Child Support Enforcement (CSE) agency, court, private entity, etc.) at the beginning of the document. Private individual/entity includes tribes who are not operating under a CSE program.
- **Note.** This has been moved to the top of the form in the same area where the issuer of the form is identified. It clearly explains the requirement that anyone other than a State CSE agency or court must provide a copy of the underlying order. Tribal language has been added.
- **Employer/Withholder’s Name.** This field has been changed to Employer/Income Withholder’s Name to be inclusive of other withholders of income.
- **Blank box for barcodes.** The new form has a blank space at the right side of the form in order to accommodate court stamps or bar codes.
- **Lump sum.** A “One-Time Order/Notice – Lump Sum Payment” checkbox has been added to allow for the issuer of the IWO to indicate a lump sum amount which should be attached to satisfy an arrearage. In addition, a line has been added to allow the issuer to indicate the amount of the lump sum and to indicate that this is a one-time lump sum payment request. (The form also includes specific instructions to the employer to continue payments for ongoing IWOs). The employer is directed to contact the issuer to determine whether it (the employer) is required to withhold or for any questions regarding the lump sum.
- **Case Identifier.** This field has replaced the “Case Number” used on the current form.
- **Order Identifier.** This field has been added so that a state may identify a specific order. This is used at the state’s discretion and could be used for the court number, docket number or other issuer’s identifier. (Use of this identifier is optional.)

- **Child's Name.** The child's name and date of birth fields have been moved to the front of the form. This allows the employer community to easily identify for whom the IWO is issued and to avoid implementation of duplicate orders.
- **Remittance Identifier.** The revised form has a new field in the "Remittance Information" section called "Remittance Identifier." The current IWO requires that states use the "case identifier". However, some states use a Social Security Number, Participant Identification Number or other identifier, which may be entered in this field as the appropriate identifier for employers to remit payments to the state disbursement units (SDUs).
- **EFT/EDI.** Under "Remittance Information," the state's routing transit number and bank account number (for sending payments electronically) have been removed. The following sentence has been added: "For EFT/EDI instructions, contact the EFT/EDI office at the website listed below".
- **Signature.** The signature fields have been compressed from two columns to one for signature (if required), printed name and title. The issuer is identified at the top of the document, so there is need for only one place for the signature, title and name.
- **Document Tracking Identifier.** A Document Tracking Identifier has been added to the footer on page one for use by States participating in the Federal Office of Child Support Enforcement's Electronic Income Withholding Order (eIWO) application. This is an optional field for other users of the form.
- **Website.** Information has been added to the second page under ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS for employers, which states: "State-specific information may be viewed on the OCSE Employer Services website located at: <http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contacts.htm>".
- **Withholding Limits.** The Withholding Limits section has been revised with a clearer explanation regarding the Federal Consumer Credit Protection Act. This section also provides better guidance on tribal orders and withholding for cases with arrears of more than 12 weeks.
- **Contact Information.** Additional fields were added to provide "employer" and "employee/obligor" with contact information (i.e. phone/fax number, email/website address) for questions regarding the order. A correspondence address for the employer to send correspondence or a termination notification was added.
- **Identifying Information.** At the top of the last page, fields have been added for employee/obligor's name, case identifier, order identifier and employer's name for identification to allow the employer to return this page to report the termination of the employee.

- **Notification of Termination of Employment.** In the “Notification of Termination of Employment section,” new fields have been added:
 - Checkbox to indicate:
 - This person has never worked for this employer.
 - This person no longer works for this employer.
 - Additional fields:
 - Last known phone number
 - Date final payment made to SDU or Tribal CSE agency
 - Final payment amount
- **OMB Expiration Date.** The OMB Expiration Date, with an explanation of its purpose, has been added (in the footnote) to the second page of the form. The footnote states: “OMB Expiration Date – 10/31/2010. The OMB Expiration Date has no bearing on the termination date or validity of the income withholding order; it identifies the version of the form currently in use.”
- **Instructions.** The revisions to the instructions correspond with the revisions to the form, providing instructions for completing the form and guidance regarding the documentation required when submitting the form for income withholding.

QUESTIONS AND ANSWERS:

Question 1: Must the IWO be used in all cases (IV-D and non-IV-D)?

Answer: Yes. To ensure consistency, the revised Order/Notice should be used by public and private entities immediately. With the publication of the Final Rule for Tribal Child Support Enforcement Programs on March 30, 2004 (69 FR 16638), tribes that operate IV-D programs are required to use the Federal Income Withholding Order/Notice (IWO). The IWO must be used in all cases, including IV-D, non-IV-D, interstate and intrastate. Use of the IWO for non-IV-D orders was effective January 1, 1994. (See Section 466(a) (8) (B) of the Social Security Act.) States are encouraged to conduct outreach to county judges and others in the judicial community who may not be aware of the requirement that this form be used for the withholding of child support for the non-IV-D community.

Question 2: If an employer receives the IWO from a non-governmental entity, what means are available to the employer to verify whether he or she should implement the IWO?

Answer: Upon receipt of an IWO from a non-governmental entity, the employer should review the IWO and the accompanying underlying support order containing a provision for income withholding or the state law authorizing another legal process to implement withholding as verification that income withholding has been ordered in accordance with state law. If the underlying order or state law is not provided, the employer may return the IWO and request the appropriate documentation.

Question 3: The revised IWO includes fields for withholding child support from lump sum payments to individuals. Will the IWO be used to attach both regular (on-going) and a lump sum amounts on the same document?

Answer: No. The IWO should be prepared for the attachment of regular payments **or** the attachment of a lump sum payment, **not both**. Issuers should check the appropriate box at the top of the form as described below:

- The “ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO).” When checked, this form will include “*Order Information*” that details the amounts for regular deductions. (Issuers should submit a termination of the withholding order to the employer when the withholding is to be stopped.)
- The “ONE-TIME ORDER/NOTICE - LUMP SUM PAYMENT.” When checked, this form is to be used as a stand-alone, one time issuance document and include only the amount of the lump sum payment in the “*Amounts to Withhold*” section of the IWO. This will preclude the requirement for a separate Lump Sum IWO termination document. The issuer will need to issue a new IWO for each lump sum attachment. The employer should retain the IWO for the “ONE-TIME ORDER/NOTICE - LUMP SUM PAYMENT” until the lump sum has been issued. Please review the instructions for the IWO regarding lump sum payments (Fields 1b and 14).

Question 4: Is there sufficient space for the issuer to add state specific information?

Answer: Yes. The IWO has space for state specific information regarding:

- Liability. The issuer may reference employer compliance laws or other pertinent information in the space provided on the second page under the liability paragraph.
- Anti-discrimination. The issuer may reference anti-discrimination laws or other pertinent information in the space provided on the second page under the anti-discrimination paragraph.
- Additional Information. The issuer may indicate other pertinent information in the space provided on the third page under the additional information paragraph.

Question 5: Are child support payments required to be sent to the State Disbursement Unit (SDU)?

Answer: 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. States are encouraged to educate county judges and others in the judicial community of the requirement that child support payments ordered in case where a child support order is entered after January 1, 1994 must be submitted to SDUs. This requirement is found at Section 454B (1) of the Social Security Act.

Question 6: How should employers inform issuing agencies that the employee is no longer employed by his/her company?

Answer: The employer may use the form to notify the issuing agency that the withholding will stop because the employee is no longer employed at his/her company. Issuing agencies are encouraged to fill in the information at the top of page three. The employer can notify the issuing agency of the employee's new status by completing the remaining portion of the form and mailing it to the issuing agency. (The use of this form for reporting terminations is optional as many states have made other means available to employers to report terminations.)