

APPENDIX A - INCOME WITHHOLDING ORDER FORM

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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

| | | |
|---|-----|--|
| 2a _____ Employer/Income Withholder's Name 2b _____ Employer/Income Withholder's Address _____ _____ 2c _____ Employer/Income Withholder's Federal EIN Child's Name (Last, First, MI) 3d _____ 3f _____ 3h _____ 3j _____ 3l _____ 3n _____ | RE: | 3a _____ Employee/Obligor's Name (Last, First, MI) 3b _____ Employee/Obligor's Social Security Number (if known) 3c _____ Custodial Party/Obligee's Name (Last, First, MI) _____ <div style="border: 1px solid black; width: 100%; height: 100%; margin-top: 20px;"></div> Child's Birth Date 3e _____ 3g _____ 3i _____ 3k _____ 3m _____ 3o _____ |
|---|-----|--|

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.

Document Tracking Identifier _____ 19 _____

OMB 0970-0154

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.

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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.

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.

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 _____

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.

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:
- 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.