



Employer Responsibilities When Working With Tribal Child Support Programs

Employers must honor an income withholding order (IWO) issued by a tribal child support agency if they use the OMB-approved form, Income Withholding for Support (OMB-0970-0154). Federal regulations detail the income withholding requirements that apply to tribes (45 CFR 309.110). Here are some things to remember when you receive an IWO from a tribe.

Must I honor an IWO from a tribe if I am not a tribal employer or located on tribal land?

Yes. You are required to honor an IWO from a tribal child support agency just as you would honor one from a state child support agency.

How frequently should I make deductions and payments?

The IWO tells you how much to deduct for each pay cycle. If your pay cycle does not match the ordered payment cycle, see Section IV of the IWO to find a cycle amount that matches. The IWO also indicates the number of days you have to send the deducted payment to the tribal payee.

Where should I send payments for an IWO that comes from a tribe?

Send payments to the address on the IWO (Page 2, Section V). This may be the tribe's accounting office, court, custodial parent, or child support agency.

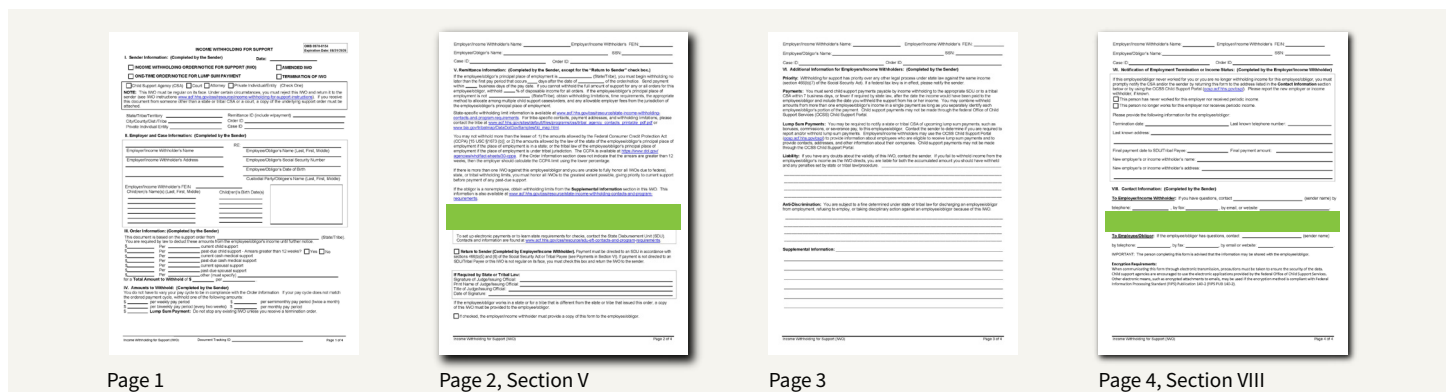
What happens if I do not comply with an IWO?

Employers who do not withhold and send child support payments as ordered are subject to penalties as determined by the tribe or tribal IV-D agency. These may include repayment of the amount of the child support plus penalties and fines.

If the noncustodial parent-employee leaves my employment, who should I notify?

Send the notice of termination to the address on the IWO (Page 4, Section VIII).

Example IWO



Questions?

Email EmployerServices@acf.hhs.gov or visit acf.hhs.gov/css/employers for more information.