

# How to Complete an Income Withholding for Support Order (IWO)

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A Guide to the IWO and Instructions

November 2017



**OFFICE OF CHILD SUPPORT ENFORCEMENT**

# Revised IWO Form and Instructions

- Current version expires on 8/31/2020.
- Child support agencies must update their systems and issue the current version by 8/31/2018.
- IWO form – sender must complete all fields unless indicated as optional.
- IWO instructions – section headers are directed to person completing the section:
  - **Completed by Sender**
  - **Note to Employer/Income Withholder**
  - **Completed by Sender If Required by State or Tribal Law**

# Instructions & Notes

# Original Notice and Amended Notice

- 1a. Sender checks Income Withholding Order/Notice for Support (IWO) if this is the first IWO issued to the employer for the noncustodial parent.
- 1b. Sender checks Amended IWO to replace a previously issued IWO.

## NOTE

- Sender may check only one block (1a, 1b, 1c, or 1d) on a form.

**INCOME WITHHOLDING FOR SUPPORT**

1a  INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)  
 1b  AMENDED IWO  
 1c  ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT  
 1d  TERMINATION OF IWO Date: \_\_\_\_\_ 1e

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

**NOTE:** This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions [www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions](http://www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions)). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory \_\_\_\_\_ 1g Remittance ID (include w/payment) \_\_\_\_\_ 1h  
 City/County/Dist./Tribe \_\_\_\_\_ 1i Order ID \_\_\_\_\_ 1j  
 Private Individual/Entity \_\_\_\_\_ 1k Case ID \_\_\_\_\_ 1l

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2a	RE: 3a
Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c
	Employee/Obligor's Date of Birth 3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

# Lump Sum Payment Notice

- 1c. Sender checks One-Time Order/Notice for Lump Sum Payment to collect a single lump sum payment after receiving notification of an upcoming lump sum payment by an employer or other source.

## NOTE

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 Private Individual/Entity \_\_\_\_\_ 1k Case ID \_\_\_\_\_ 1l

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2a	RE: 3a
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN	2c

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Lump Sum Payment Notice (continued)

- If sender checks 1c, then enter the amount in the Amounts to Withhold section, Lump Sum Payment, field 14.
- Additional IWOs must be issued to collect recurring or subsequent lump sum payments.

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Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c
	Employee/Obligor's Date of Birth 3d
Employer/Income Withholder's FEIN _____ 2c	Custodial Party/Obligee's Name (Last, First, Middle)

Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

# Termination of IWO

- 1d. Sender checks Termination of IWO to stop income withholding on a child support order.

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Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Who is sending the IWO?

- 1f. Sender checks box to identify entity issuing the order/notice.

## NOTE

- Senders that are private parties or attorneys should contact the state child support agency to determine whether to send a copy of this form so the agency can process the payment.

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 City/County/Dist./Tribe \_\_\_\_\_ 1i \_\_\_\_\_ Order ID \_\_\_\_\_ 1j \_\_\_\_\_  
 Private Individual/Entity \_\_\_\_\_ 1k \_\_\_\_\_ Case ID \_\_\_\_\_ 1l \_\_\_\_\_

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2a	RE: 3a
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
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	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Regular On Its Face/Note

- The IWO must be rejected and returned to sender if it instructs the employer/income withholder to send a payment to any person or place other than a state disbursement unit (SDU). For example, it cannot be payable to the custodial party, court, or attorney.

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2a	RE: 3a
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
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# Regular On Its Face/Note (continued)

## Exceptions to Sending Payments to the SDU

If the underlying support order meets any of the following criteria, then there is no requirement for states to process child support payments through the SDU.

If,	Then pay
The initial child support order was entered before 1/1/1994, and <ul style="list-style-type: none"><li>- Has never been modified</li><li>- Has no arrearages</li><li>- Is not a case enforced by the IV-D agency</li></ul>	The payee on the order
The order was issued by a tribal child support agency	The tribal child support agency

## Regular On Its Face/Note (continued)

- The IWO must be rejected and returned to sender if:
  - Form does not contain all information necessary for the employer to comply with the withholding
  - Form is altered or contains invalid information
  - Amount to withhold is not a dollar amount
  - Sender has not used the OMB-approved form for the IWO (employers and income withholders must honor the 2014 version of the form until 8/31/2018)
  - A copy of the underlying order is required and not included

# Sender Information

- 1g. Sender that is a state or tribal child support agency enters the state or tribe name.
- 1i. Sender enters name of city, county, or district; tribe enters only if submitting for another tribe.

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Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

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3e	3f	

# Private Individual or Entity

- 1k. Sender that is not a state or tribal child support agency enters the name of the private individual/entity.

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Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Remittance ID and Order ID

- 1h. Remittance ID is the unique identifier that employers must use when sending payment for this IWO.
- 1j. Order ID is the unique identifier for a child support obligation. Not all obligations have an order identifier so this field may be blank.

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2a	RE: 3a
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	
Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)
3e	3f

3g

# Case ID

- 1l. Case ID is the unique identifier for a state or tribal child support agency case.

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 City/County/Dist./Tribe \_\_\_\_\_ 1i \_\_\_\_\_ Order ID \_\_\_\_\_ 1j \_\_\_\_\_  
 Private Individual/Entity \_\_\_\_\_ 1k \_\_\_\_\_ Case ID \_\_\_\_\_ 1l \_\_\_\_\_

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2a	RE: 3a
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Employer Information

- 2a, b, c. Sender inserts employer/income withholder's name, address, and FEIN.

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Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

  

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
3e	3f	

# Obligor Identifying Information

- 3a. Sender enters employee/obligor's name. A middle name is **optional**.
- 3b. Sender must enter the full Social Security number.

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2b	3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number
	3c
	Employee/Obligor's Date of Birth
	3d
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN 2c	

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	3g
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# Obligor Identifying Information (continued)

- 3c. **Optional** – Sender enters employee/obligor’s date of birth.
- 3d, e, f. Sender enters the custodial party/obligee’s name, children’s names, and children’s dates of birth. The middle names are **optional**.
- If a noncustodial parent has orders associated with more than one custodial party and children, issue one IWO for each unique state or tribal IV-D case or order.

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2a _____ Employer/Income Withholder's Name 2b _____ Employer/Income Withholder's Address _____ _____ Employer/Income Withholder's FEIN _____ 2c	RE: _____ 3a Employee/Obligor's Name (Last, First, Middle) 3b _____ Employee/Obligor's Social Security Number 3c _____ Employee/Obligor's Date of Birth 3d _____ Custodial Party/Obligee's Name (Last, First, Middle)
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Child(ren)'s Name(s) (Last, First, Middle) 3e _____ _____ _____ _____	Child(ren)'s Birth Date(s) 3f _____ _____ _____ _____	3g <div style="border: 1px solid black; width: 100%; height: 100%; margin: 0 auto;"></div>
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# Blank Box

- 3g. Box/Block is for court use.

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State/Tribe/Territory \_\_\_\_\_ 1g Remittance ID (include w/payment) \_\_\_\_\_ 1h  
 City/County/Dist./Tribe \_\_\_\_\_ 1i Order ID \_\_\_\_\_ 1j  
 Private Individual/Entity \_\_\_\_\_ 1k Case ID \_\_\_\_\_ 1l

---

2a \_\_\_\_\_ RE: 3a \_\_\_\_\_  
 Employer/Income Withholder's Name 2b Employee/Obligor's Name (Last, First, Middle) 3b  
 Employer/Income Withholder's Address \_\_\_\_\_ Employee/Obligor's Social Security Number 3c  
 \_\_\_\_\_ Employee/Obligor's Date of Birth 3d  
 \_\_\_\_\_ Custodial Party/Obligee's Name (Last, First, Middle)

Employer/Income Withholder's FEIN \_\_\_\_\_ 2c

Child(ren)'s Name(s) (Last, First, Middle) \_\_\_\_\_ Child(ren)'s Birth Date(s) \_\_\_\_\_  
 3e 3f

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

3g

# ORDER INFORMATION

- 4. Sender inserts the name of the state or tribe issuing the underlying support order.
- 5a, b, & 6a, b. Sender inserts the dollar amount to be withheld per the time period specified in the underlying child support order.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b	
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c	
	Employee/Obligor's Date of Birth 3d	
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)	
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ 15

Income Withholding for Support (IWO) OMB 0970-0154 Expiration Date: 08/31/2020 Page 1 of 4

# ORDER INFORMATION (continued)

- 6c. Sender must check the Yes/No box indicating whether arrears are greater than 12 weeks.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b	
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c	
	Employee/Obligor's Date of Birth 3d	
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)	
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ 15 \_\_\_\_\_

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# AMOUNTS TO WITHHOLD

- 13a, b, c, d. Sender enters the dollar amount to be withheld per weekly, biweekly, semimonthly, and monthly pay periods.

## NOTE

- There must be specific dollar amounts in fields 13a through 13d. The IWO instructions clarify that employers may annualize payments.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c
	Employee/Obligor's Date of Birth 3d
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f
	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

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# AMOUNTS TO WITHHOLD (continued)

- 14. Sender enters the dollar amount to be withheld when the IWO is used to attach a lump sum payment.
- Sender enters an amount in field 14 **when field 1c is checked.**

## NOTE

- Additional IWOs must be issued to collect recurring or subsequent lump sum payments.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b	
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c	
	Employee/Obligor's Date of Birth 3d	
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)	
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ 15

Income Withholding for Support (IWO) OMB 0970-0154 Expiration Date: 08/31/2020 Page 1 of 4

# Document Tracking ID

- 15. Document Tracking ID is a number assigned by the entity sending the document that uniquely identifies the document.
- Completing the field is optional. However, the text "Document Tracking ID \_\_\_\_\_" must appear on the IWO form.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b	
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c	
	Employee/Obligor's Date of Birth 3d	
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)	
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ 15

Income Withholding for Support (IWO) OMB 0970-0154 Expiration Date: 08/31/2020 Page 1 of 4

# Footers on IWO Pages

- The footer at the bottom of the page must contain the title of the form, and the OMB form number, expiration date, and page number, as shown.
- Footers on subsequent pages contain only the form title and page number.

Employer/Income Withholder's Name 2b	Employee/Obligor's Name (Last, First, Middle) 3b	
Employer/Income Withholder's Address	Employee/Obligor's Social Security Number 3c	
	Employee/Obligor's Date of Birth 3d	
Employer/Income Withholder's FEIN 2c	Custodial Party/Obligee's Name (Last, First, Middle)	
Child(ren)'s Name(s) (Last, First, Middle) 3e	Child(ren)'s Birth Date(s) 3f	3g

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ 4 \_\_\_\_\_ (State/Tribe). 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 - **Arrears greater than 12 weeks?**  Yes  No 6c  
 \$ \_\_\_\_\_ 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 Amount to Withhold** of \$ \_\_\_\_\_ 12a per \_\_\_\_\_ 12b

**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 \$ \_\_\_\_\_ 13b per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ 13c per biweekly pay period (every two weeks) \$ \_\_\_\_\_ 13d per monthly pay period  
 \$ \_\_\_\_\_ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ 15

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Income Withholding for Support (IWO) OMB 0970-0154 Expiration Date: 08/31/2020 Page 1 of 4

# Headers on Pages 2 - 4

- Sender enters standard headers on pages 2 - 4 to identify and link pages if separated.



Employer's Name: \_\_\_\_\_ 2a \_\_\_\_\_ Employer FEIN: \_\_\_\_\_ 2c \_\_\_\_\_  
Employee/Obligor's Name: \_\_\_\_\_ 3a \_\_\_\_\_ SSN: \_\_\_\_\_ 3b \_\_\_\_\_  
Case Identifier: \_\_\_\_\_ 1i \_\_\_\_\_ Order Identifier: \_\_\_\_\_ 1j \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 \_\_\_\_\_ days after the date of \_\_\_\_\_ 18 \_\_\_\_\_. Send payment within \_\_\_\_\_ 19 \_\_\_\_\_ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 \_\_\_\_\_ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22 \_\_\_\_\_

Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)
at _____ 24 _____ (SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:
Signature of Judge/Issuing Official: _____ 26 _____
Print Name of Judge/Issuing Official: _____ 27 _____
Title of Judge/Issuing Official: _____ 28 _____
Date of Signature: _____ 29 _____

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

## NOTE

- This information must appear on all pages after page 1. The header is useful if an employer uses the form to report terminations.

# REMITTANCE INFORMATION

- 20. Sender enters the maximum percentage of disposable income that an employer/income withholder may withhold from the employee/obligor's pay.

## NOTE

- The sender must specify a single percentage, not a range of percentages.

Employer's Name: \_\_\_\_\_ 2a \_\_\_\_\_ Employer FEIN: \_\_\_\_\_ 2c \_\_\_\_\_  
 Employee/Obligor's Name: \_\_\_\_\_ 3a \_\_\_\_\_ SSN: \_\_\_\_\_ 3b \_\_\_\_\_  
 Case Identifier: \_\_\_\_\_ 1i \_\_\_\_\_ Order Identifier: \_\_\_\_\_ 1j \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 \_\_\_\_\_ days after the date of \_\_\_\_\_ 18 \_\_\_\_\_. Send payment within \_\_\_\_\_ 19 \_\_\_\_\_ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 \_\_\_\_\_ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22 \_\_\_\_\_

Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)
at _____ 24 _____ (SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26 _____
Print Name of Judge/Issuing Official: _____	27 _____
Title of Judge/Issuing Official: _____	28 _____
Date of Signature: _____	29 _____

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# REMITTANCE INFORMATION (continued)

- If the obligor is a non-employee, for example, an independent contractor, the state or tribal child support agency should provide withholding limits in Supplemental Information.

## NOTE

- State-specific limits for non-employees are on the [State Income Withholding matrix](#) on the OCSE website.

Employer's Name: _____	2a	Employer FEIN: _____	2c
Employee/Obligor's Name: _____	3a	SSN: _____	3b
Case Identifier: _____	1i	Order Identifier: _____	1j

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 days after the date of \_\_\_\_\_ 18. Send payment within \_\_\_\_\_ 19 business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (8) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# REMITTANCE INFORMATION (continued)

- 21. Sender enters the name of the state or tribe sending the order.
- There is a link to tribal contacts.

## NOTE

- Jurisdiction of the employee/obligor's principal place of employment determines withholding limits, time requirements, and employer fees.

Employer's Name: \_\_\_\_\_ 2a \_\_\_\_\_ Employer FEIN: \_\_\_\_\_ 2c \_\_\_\_\_  
 Employee/Obligor's Name: \_\_\_\_\_ 3a \_\_\_\_\_ SSN: \_\_\_\_\_ 3b \_\_\_\_\_  
 Case Identifier: \_\_\_\_\_ 1i \_\_\_\_\_ Order Identifier: \_\_\_\_\_ 1j \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 \_\_\_\_\_ days after the date of \_\_\_\_\_ 18 \_\_\_\_\_. Send payment within \_\_\_\_\_ 19 \_\_\_\_\_ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 \_\_\_\_\_ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22 \_\_\_\_\_

Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)
at _____ 24 _____ (SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (8) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	_____ 26 _____
Print Name of Judge/Issuing Official: _____	_____ 27 _____
Title of Judge/Issuing Official: _____	_____ 28 _____
Date of Signature: _____	_____ 29 _____

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# REMITTANCE INFORMATION (continued)

- 22. Sender enters the standard Locator code for a state, county, or city. These were formerly known as FIPS codes.

Employer's Name: _____	2a	Employer FEIN: _____	2c
Employee/Obligor's Name: _____	3a	SSN: _____	3b
Case Identifier: _____	1i	Order Identifier: _____	1j

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 days after the date of \_\_\_\_\_ 18. Send payment within \_\_\_\_\_ 19 business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# REMITTANCE INFORMATION (continued)

- 23, 24. Sender enters the name of the SDU or tribal payee and address to which payments must be sent.

Employer's Name: \_\_\_\_\_ 2a \_\_\_\_\_ Employer FEIN: \_\_\_\_\_ 2c \_\_\_\_\_  
 Employee/Obligor's Name: \_\_\_\_\_ 3a \_\_\_\_\_ SSN: \_\_\_\_\_ 3b \_\_\_\_\_  
 Case Identifier: \_\_\_\_\_ 1i \_\_\_\_\_ Order Identifier: \_\_\_\_\_ 1j \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 \_\_\_\_\_ days after the date of \_\_\_\_\_ 18 \_\_\_\_\_. Send payment within \_\_\_\_\_ 19 \_\_\_\_\_ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 \_\_\_\_\_ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22 \_\_\_\_\_

Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)
at _____ 24 _____ (SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26 _____
Print Name of Judge/Issuing Official: _____	27 _____
Title of Judge/Issuing Official: _____	28 _____
Date of Signature: _____	29 _____

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# Return to Sender Check Box

- 25. Employer/income withholder should check the box and return to the sender if the IWO is not payable to an SDU or tribal payee or is not “regular on its face.”

Employer's Name: \_\_\_\_\_ 2a \_\_\_\_\_ Employer FEIN: \_\_\_\_\_ 2c \_\_\_\_\_

Employee/Obligor's Name: \_\_\_\_\_ 3a \_\_\_\_\_ SSN: \_\_\_\_\_ 3b \_\_\_\_\_

Case Identifier: \_\_\_\_\_ 1i \_\_\_\_\_ Order Identifier: \_\_\_\_\_ 1j \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 \_\_\_\_\_ days after the date of \_\_\_\_\_ 18 \_\_\_\_\_. Send payment within \_\_\_\_\_ 19 \_\_\_\_\_ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 \_\_\_\_\_ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22 \_\_\_\_\_

Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)
at _____ 24 _____ (SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____ 26 _____	
Print Name of Judge/Issuing Official: _____ 27 _____	
Title of Judge/Issuing Official: _____ 28 _____	
Date of Signature: _____ 29 _____	

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# Signature

- 26 - 29. **Optional – Sender enters if required by state or tribal law.**

Employer's Name: _____	2a	Employer FEIN: _____	2c
Employee/Obligor's Name: _____	3a	SSN: _____	3b
Case Identifier: _____	1i	Order Identifier: _____	1j

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ **16** (State/Tribe), you must begin withholding no later than the first pay period that occurs **17** days after the date of **18**. Send payment within **19** business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold **20** % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ **21** (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ **22**.

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# Copy to Obligor

- 30. Sender checks the box that requires the employer/income withholder to provide a copy of the IWO form to the employee/obligor.
- Sender checks the box for all intergovernmental IWOs.

Employer's Name: _____	2a	Employer FEIN: _____	2c
Employee/Obligor's Name: _____	3a	SSN: _____	3b
Case Identifier: _____	1i	Order Identifier: _____	1j

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ 17 days after the date of \_\_\_\_\_ 18. Send payment within \_\_\_\_\_ 19 business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold \_\_\_\_\_ 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not \_\_\_\_\_ 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tid\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tid_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: \_\_\_\_\_ 22

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 408(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

# ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

- There is a link to the Child Support Portal.

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

25  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 486(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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 of this IWO must be provided to the employee/obligor.

30  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

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**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

State-specific contact and withholding information can be found on the Federal Employer Services website located at [www.acf.hhs.gov/oss/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/oss/resource/state-income-withholding-contacts-and-program-requirements).

Employers/income withholders may use OCSE's Child Support Portal (<https://ocsp.acf.hhs.gov/csp/>) to provide information about employees who are eligible to receive a lump sum payment, have terminated employment, and to provide contacts, addresses, and other information about their company. 

**Priority:** Withholding for support has priority over any other legal process under State law against the same income (section 486(b)(7) of the Social Security Act). If a federal tax levy is in effect, please notify the sender.

**Combining Payments:** When remitting payments to an SDU or tribal CSE agency, you may combine withheld amounts from more than one employee/obligor's income in a single payment. You must, however, separately identify each employee/obligor's portion of the payment.

**Payments To SDU:** You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g., payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a court, attorney, or private individual/entity and the initial order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

Income Withholding for Support (IWO) Page 2 of 4

# ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS (cont.)

- 31, 32. Sender may enter state-specific liability and anti-discrimination information, if needed.
- 33. Supplemental information such as additional children's names and dates of births, non-employee withholding limits, and other state-specific information may be added.

**Lump Sum Payments:** You may be required to notify a state or tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments.

**Liability:** If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by state or tribal law/procedure.

31

**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 this IWO.

32

**Withholding Limits:** You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) [15 USC §1673 (b)]; or 2) the amounts allowed by the law of the state of the employee/obligor's principal place of employment if the place of employment is in a state; or the tribal law of the employee/obligor's principal place of employment if the place of employment is under tribal jurisdiction. Disposable income is the net income after 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 80% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% --to 55% and 65% --if the arrears are greater than 12 weeks. If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section.

Depending upon applicable state or tribal law, you may need to consider amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

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

**Supplemental Information:**

33

# NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS

- 34a, 34b. Employer/income withholder checks a box and returns the form to the sender if the employee/obligor in field 3a is not or has never been employed by the company and does not receive periodic income.

## NOTE

- Employers can find information about reporting terminations on the [OCSE website](#)

**NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS:** If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

34a  This person has never worked for this employer nor received periodic income.

34b  This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ 35 \_\_\_\_\_ Last known telephone number: \_\_\_\_\_ 36 \_\_\_\_\_

Last known address: \_\_\_\_\_ 37 \_\_\_\_\_

Final payment date to SDU/Tribal Payee: \_\_\_\_\_ 38 \_\_\_\_\_ Final payment amount: \_\_\_\_\_ 39 \_\_\_\_\_

New employer's name: \_\_\_\_\_ 40 \_\_\_\_\_

New employer's address: \_\_\_\_\_ 41 \_\_\_\_\_

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact \_\_\_\_\_ 42 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 43 \_\_\_\_\_, by fax: \_\_\_\_\_ 44 \_\_\_\_\_, by email or website: \_\_\_\_\_ 45 \_\_\_\_\_

Send termination/income status notice and other correspondence to: \_\_\_\_\_ 46 \_\_\_\_\_ (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact \_\_\_\_\_ 47 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 48 \_\_\_\_\_, by fax: \_\_\_\_\_ 49 \_\_\_\_\_, by email or website: \_\_\_\_\_ 50 \_\_\_\_\_

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

**Encryption Requirements:**  
When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement.

# NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS (cont.)

- 35 - 39. If the sender is a child support agency, employers must notify the agency when an employee/obligor ends employment.
- 40, 41. Employer/income withholder should enter new employer's name and address if known.

## NOTE

- Income withholders may voluntarily notify the sender when a payee is no longer receiving payments for services or benefits.

**NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS:** If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

34a  This person has never worked for this employer nor received periodic income.

34b  This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ 35 \_\_\_\_\_ Last known telephone number: \_\_\_\_\_ 36 \_\_\_\_\_

Last known address: \_\_\_\_\_ 37 \_\_\_\_\_

Final payment date to SDU/Tribal Payee: \_\_\_\_\_ 38 \_\_\_\_\_ Final payment amount: \_\_\_\_\_ 39 \_\_\_\_\_

New employer's name: \_\_\_\_\_ 40 \_\_\_\_\_

New employer's address: \_\_\_\_\_ 41 \_\_\_\_\_

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact \_\_\_\_\_ 42 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 43 \_\_\_\_\_, by fax: \_\_\_\_\_ 44 \_\_\_\_\_, by email or website: \_\_\_\_\_ 45 \_\_\_\_\_

Send termination/income status notice and other correspondence to: \_\_\_\_\_ 46 \_\_\_\_\_ (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact \_\_\_\_\_ 47 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 48 \_\_\_\_\_, by fax: \_\_\_\_\_ 49 \_\_\_\_\_, by email or website: \_\_\_\_\_ 50 \_\_\_\_\_

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

**Encryption Requirements:**  
When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child

# CONTACT INFORMATION

- 42 - 50. Sender provides contact information that the employer/income withholder and employee/obligor can use if they have questions about the IWO.
- 44, 45, 49, 50. **Optional** – fax numbers and email addresses

**NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS:** If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

34a  This person has never worked for this employer nor received periodic income.

34b  This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ 35 \_\_\_\_\_ Last known telephone number: \_\_\_\_\_ 36 \_\_\_\_\_

Last known address: \_\_\_\_\_ 37 \_\_\_\_\_

Final payment date to SDU/Tribal Payee: \_\_\_\_\_ 38 \_\_\_\_\_ Final payment amount: \_\_\_\_\_ 39 \_\_\_\_\_

New employer's name: \_\_\_\_\_ 40 \_\_\_\_\_

New employer's address: \_\_\_\_\_ 41 \_\_\_\_\_

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact \_\_\_\_\_ 42 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 43 \_\_\_\_\_, by fax: \_\_\_\_\_ 44 \_\_\_\_\_, by email or website: \_\_\_\_\_ 45 \_\_\_\_\_.

Send termination/income status notice and other correspondence to: \_\_\_\_\_ 46 \_\_\_\_\_ (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact \_\_\_\_\_ 47 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 48 \_\_\_\_\_, by fax: \_\_\_\_\_ 49 \_\_\_\_\_, by email or website: \_\_\_\_\_ 50 \_\_\_\_\_.

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

**Encryption Requirements:**  
When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement.

# Encryption Requirements

- Encryption requirements for the IWO form.

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34a  This person has never worked for this employer nor received periodic income.

34b  This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ 35 \_\_\_\_\_ Last known telephone number: \_\_\_\_\_ 36 \_\_\_\_\_

Last known address: \_\_\_\_\_ 37 \_\_\_\_\_

Final payment date to SDU/Tribal Payee: \_\_\_\_\_ 38 \_\_\_\_\_ Final payment amount: \_\_\_\_\_ 39 \_\_\_\_\_

New employer's name: \_\_\_\_\_ 40 \_\_\_\_\_

New employer's address: \_\_\_\_\_ 41 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact \_\_\_\_\_ 42 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 43 \_\_\_\_\_, by fax: \_\_\_\_\_ 44 \_\_\_\_\_, by email or website: \_\_\_\_\_ 45 \_\_\_\_\_.

Send termination/income status notice and other correspondence to:  
\_\_\_\_\_ 46 \_\_\_\_\_ (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact \_\_\_\_\_ 47 \_\_\_\_\_ (issuer name)  
by telephone: \_\_\_\_\_ 48 \_\_\_\_\_, by fax: \_\_\_\_\_ 49 \_\_\_\_\_, by email or website: \_\_\_\_\_ 50 \_\_\_\_\_.

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

**Encryption Requirements:**  
When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

# IWO Instructions - Dos and Don'ts

- The link is to a resource on the OCSE website that provides helpful tips about using the IWO form.

**INCOME WITHHOLDING FOR SUPPORT - Instructions**

The Income Withholding for Support (IWO) is the OMB-approved form used for income withholding in:

- tribal, intrastate, and interstate cases enforced under Title IV-D of the Social Security Act
- all child support orders initially issued in the state on or after January 1, 1994, and
- all child support orders initially issued (or modified) in the state before January 1, 1994 if arrearages occur.

This form is the standard format prescribed by the Secretary in accordance with section 466(b)(6)(a)(ii) of the Social Security Act. Except as noted, the following information is required and must be included.

**Please note:**

- For the purpose of this IWO form and these instructions, "state" is defined as a state or territory.
- Dos and don'ts on using this form are found at [www.acf.hhs.gov/css/resource/using-the-income-withholding-for-support-form-dos-and-donts](http://www.acf.hhs.gov/css/resource/using-the-income-withholding-for-support-form-dos-and-donts).

**COMPLETED BY SENDER:**

- 1a. **Income Withholding Order/Notice for Support (IWO).** Check the box if this is an initial IWO.
- 1b. **Amended IWO.** Check the box to indicate that this form amends a previous IWO. Any changes to an IWO must be done through an amended IWO.
- 1c. **One-Time Order/Notice For Lump Sum Payment.** Check the box when this IWO is to attach a one-time collection of a lump sum payment after receiving notification from an employer/income withholder or other source. When this box is checked, enter the amount in field 14, Lump Sum Payment, in the *Amounts to Withhold* section. Additional IWOs must be issued to collect subsequent lump sum payments.
- 1d. **Termination of IWO.** Check the box to stop income withholding on a child support order. Complete all applicable identifying information to aid the employer/income withholder in terminating the correct IWO.
- 1e. **Date.** Date this form is completed and/or signed.

# Resources

- **IWO form and instructions**  
<https://www.acf.hhs.gov/css/resource/income-withholding-for-support-form>
- **AT-17-09** - revised form and instructions  
<https://www.acf.hhs.gov/css/resource/2017-revisions-to-the-iwo-form-and-instructions>
- **AT-11-05** - instructions for employers about the requirements for use of the IWO form and sending payments to the SDU  
<https://www.acf.hhs.gov/css/resource/revised-income-withholding-for-support-iwo-form>

## Resources (continued)

- **IWO/SDU bench card for the judiciary**  
<https://www.acf.hhs.gov/css/resource/income-withholding-for-support-and-the-state-disbursement-unit>
- **Income withholding and SDU/EFT matrices**  
<https://www.acf.hhs.gov/css/employers/state-contacts-requirements>
- **Consumer Credit Protection Act (CCPA) information**  
<https://webapps.dol.gov/elaws/elg/garnish.htm>

# Questions

- If you have questions, please email the Employer Services team at [employerservices@acf.hhs.gov](mailto:employerservices@acf.hhs.gov)