

## INCOME WITHHOLDING FOR SUPPORT

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

Date: \_\_\_\_\_

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/programs/css/resource/income-withholding-for-support-instructions](http://www.acf.hhs.gov/programs/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 order must be attached.

State/Tribe/Territory \_\_\_\_\_ Remittance ID (include w/payment) \_\_\_\_\_  
 City/County/Dist./Tribe \_\_\_\_\_ Order ID \_\_\_\_\_  
 Private Individual/Entity \_\_\_\_\_ CSE Agency Case ID \_\_\_\_\_

Employer/Income Withholder's Name	RE: _____
Employer/Income Withholder's Address	Employee/Obligor's Name (Last, First, Middle)
	Employee/Obligor's Social Security Number
	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN _____	
Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)

**ORDER INFORMATION:** This document is based on the support or withholding order from \_\_\_\_\_ (State/Tribe). You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ \_\_\_\_\_ Per \_\_\_\_\_ current child support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due child support - **Arrears greater than 12 weeks?**  Yes  No  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ current cash medical support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due cash medical support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ current spousal support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due spousal support  
 \$ \_\_\_\_\_ Per \_\_\_\_\_ other (must specify) \_\_\_\_\_  
 for a **Total Amount to Withhold** of \$ \_\_\_\_\_ per \_\_\_\_\_.

**AMOUNTS TO WITHHOLD:** You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:  
 \$ \_\_\_\_\_ per weekly pay period                      \$ \_\_\_\_\_ per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ per biweekly pay period (every two weeks) \$ \_\_\_\_\_ per monthly pay period  
 \$ \_\_\_\_\_ **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Employer's Name: \_\_\_\_\_ Employer FEIN: \_\_\_\_\_

Employee/Obligor's Name: \_\_\_\_\_ SSN \_\_\_\_\_

CSE Agency Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is \_\_\_\_\_ (State/Tribe), you must begin withholding no later than the first pay period that occurs \_\_\_\_\_ days after the date of \_\_\_\_\_. Send payment within \_\_\_\_\_ working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to \_\_\_\_\_% of disposable income. If the obligor is a non-employee, obtain withholding limits from Supplemental Information on page 3. If the employee/obligor's principal place of employment is not \_\_\_\_\_ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees at [www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information](http://www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information) for the employee/obligor's principal place of employment.

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

Include the **Remittance ID with the payment** and if necessary this FIPS code: \_\_\_\_\_

Remit payment to \_\_\_\_\_ (SDU/Tribal Order Payee)  
at \_\_\_\_\_ (SDU/Tribal Payee Address)

**Return to Sender [Completed by Employer/Income Withholder].** Payment must be directed to an SDU in accordance with 42 USC §666(b)(5) and (b)(6) 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.

Signature of Judge/Issuing Official (if Required by State or Tribal Law): _____ Print Name of Judge/Issuing Official: _____ Title of Judge/Issuing Official: _____ Date of Signature: _____
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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.

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/programs/css/resource/state-income-withholding-contacts-and-program-information](http://www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information).

**Priority:** Withholding for support has priority over any other legal process under State law against the same income (42 USC §666(b)(7)). 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.

**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 regarding time periods within which you must implement the withholding and forward the support payments.

**Multiple IWOs:** If there is more than one IWO against this employee/obligor and you are unable to fully honor all IWOs due to federal, state, or tribal withholding limits, you must honor all IWOs to the greatest extent possible, giving priority to current support before payment of any past-due support. Follow the state or tribal law/procedure of the employee/obligor's principal place of employment to determine the appropriate allocation method.

Employer's Name: \_\_\_\_\_ Employer FEIN: \_\_\_\_\_

Employee/Obligor's Name: \_\_\_\_\_ SSN \_\_\_\_\_

CSE Agency Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_

**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. \_\_\_\_\_

**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. \_\_\_\_\_

**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 state of the employee/obligor's principal place of employment or tribal law if a tribal order (see *Remittance Information*). 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 60% 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.

For tribal orders, you may not withhold more than the amounts allowed under the law of the issuing tribe. For tribal employers/income withholders who receive a state IWO, you may not withhold more than the lesser of the limit set by tribal law.

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* 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:** \_\_\_\_\_

Employer's Name: \_\_\_\_\_ Employer FEIN: \_\_\_\_\_

Employee/Obligor's Name: \_\_\_\_\_ SSN \_\_\_\_\_

CSE Agency Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_

**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:

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

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

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ Last known phone number: \_\_\_\_\_

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

Final payment date to SDU/tribal payee: \_\_\_\_\_ Final payment amount: \_\_\_\_\_

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

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

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact \_\_\_\_\_ (issuer name)

by phone: \_\_\_\_\_, by fax: \_\_\_\_\_, by e-mail or website: \_\_\_\_\_ .

Send termination/income status notice and other correspondence to: \_\_\_\_\_

\_\_\_\_\_ (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact \_\_\_\_\_ (issuer name)

by phone: \_\_\_\_\_, by fax: \_\_\_\_\_, by e-mail or website: \_\_\_\_\_ .