

Crosswalk of Changes in Income Withholding for Support (IWO) Form, OMB 0970-0154

CHANGES IN FORM TEXT	2011 IWO FORM	2014 IWO FORM
Updated hyperlinks	Old web site URLs	New web site URLs
Added page numbers	None	All pages
Standardized terms	<ul style="list-style-type: none"> • Case identifier and Case ID • Remittance Identifier and Remittance ID • Different legal citations 	<ul style="list-style-type: none"> • Case ID • Remittance ID • Standard legal citations
Standard page headers	Header on page 3 only	Added same headers to pages 2 - 4
Language about non-employees/independent contractors in Remittance Information	None	Added “If the obligor is a non-employee, obtain withholding limits from Supplemental Information on page 3.”
Corrected tribal language in Withholding Limits	<p>“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 (see REMITTANCE INFORMATION).</p> <p>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, those limits increase 5% - to 55% and 65% - if the</p>	<p>“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).</p> <p>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</p>

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	<p>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.</p> <p>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 the law of the jurisdiction in which the employer/income withholder is located or the maximum amount permitted under section 303(d) of the CCPA (15 U.S.C. 1673 (b)).”</p>	<p>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.</p> <p>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 limit set by tribal law.”</p>
<p>Renamed section in ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS</p>	<p>Additional Information</p>	<p>Supplemental Information</p>