**INCOME WITHHOLDING FOR SUPPORT**

**OMB 0970-0154**

**Expiration Date: xx/xx/xxxx**

1. **Sender Information: (Completed by the Sender)** **Date:**  1e

1a **INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT(IWO)**

1c **ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT**

1b **AMENDED IWO**

# 1d TERMINATION OF IWO

**1f**

Child Support Agency (CSA) 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)](https://www.acf.hhs.gov/css/form/income-withholding-support-iwo-form-instructions-sample). If you receive this document from someone other than a state or tribal CSA 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

# Employer and Case Information: (Completed by the Sender)

2a Employer/Income Withholder’s Name

2b

Employer/Income Withholder's Address

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)

Employer/Income Withholder’s FEIN

2c

Child(ren)’s Name(s) (Last, First, Middle)

3e

Child(ren)’s Birth Date(s)

3f

3g

1. **Order Information: (Completed by the Sender)**

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

$ 6a

$ 7a

$ 8a

$ 9a

$ 10a

Per Per Per Per Per Per

5b current child support

6b past-due child support - Arrears greater than 12 weeks?

7b current cash medical support

8b past-due cash medical support

9b current spousal support

10b past-due spousal support

Yes No 6c

$ 11a Per 11b other (must specify) 11c for a **Total Amount to Withhold** of **$**  12a per 12b .

# Amounts to Withhold: (Completed by the Sender)

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.

Income Withholding for Support (IWO) Document Tracking ID 15 Page 1 of 4

Employee/Obligor’s Name: 3a SSN: 3b

Case ID: 1l Order ID: 1j

# Remittance Information: (Completed by the Sender except for the “Return to Sender” check box.)

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 of the order/notice. 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 employee/obligor’s principal place of

employment is not 21 (State/Tribe), obtain withholding limitations, time requirements, the appropriate

method to allocate among multiple child support cases/orders 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-](https://www.acf.hhs.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements) [contacts-and-program-requirements.](https://www.acf.hhs.gov/css/contact-information/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](https://www.acf.hhs.gov/css/training-technical-assistance/tribal-child-support-agency-contacts) or [www.bia.gov/tribalmap/DataDotGovSamples/tld\_map.html.](https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html)

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. The CCPA is available at www.dol.gov/sites/dolgov/](https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/garn01.pdf) [files/WHD/legacy/files/garn01.pdf. If the Order Information section does not indicate that the arrears are greater than](https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/garn01.pdf) 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

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.

If the obligor is a nonemployee, obtain withholding limits from the **Supplemental Information** section in this IWO. This information is also available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-](https://www.acf.hhs.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements) [requirements.](https://www.acf.hhs.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements)

**Remit payment to**

at

22

23

(SDU/Tribal Order Payee) (SDU/Tribal Payee Address)

Include the Remittance ID with the payment and if necessary this locator code of the SDU/**Tribal order payee** 24 on the payment.

To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit (SDU). Contacts and information are found at [www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements.](https://www.acf.hhs.gov/css/contact-information/sdu-eft-contacts-and-program-requirements)

25 **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 466(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments in Section VI). 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: Date of Signature: | 29 | 28 |
|  |  |  |

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.

Employee/Obligor’s Name: 3a

Case ID: 1l Order ID:

SSN:

1j

3b

# Additional Information for Employers/Income Withholders: (Completed by the Sender)

**Priority:** Withholding for support has priority over any other legal process under state law against the same income (section 466(b)(7) of the Social Security Act). If a federal tax levy is in effect, please notify the sender.

**Payments:** You must send child support payments payable by income withholding to the appropriate State Disbursement Unit or to a tribal CSA within 7 business days, or fewer if required by state law, after the date the income would have been paid to the employee/obligor and include the date you withheld the support from his or her income. You may combine withheld amounts from more than one employee/obligor’s income in a single payment as long as you separately identify each employee/obligor’s portion of the payment. Child support payments may not be made through the federal Office of Child Support Services (OCSS) Child Support Portal.

**Lump Sum Payments:** You may be required to notify a state or tribal CSA 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. Employers/income withholders may use the OCSS Child Support Portal ([ocsp.acf.hhs.gov/csp/](https://ocsp.acf.hhs.gov/csp/)) to provide information about employees who are eligible to receive lump sum payments and to provide contacts, addresses, and other information about their companies. Child support payments may not be made through the OCSS Child Support Portal.

**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.

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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 this IWO.

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# Supplemental Information:

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Employee/Obligor’s Name: 3a SSN: 3b

Case ID: 1l Order ID: 1j

# Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

34a 34b

If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSA and/or the sender by returning this form to the address listed in the **Contact Information** section below or using the OCSS Child Support Portal [(ocsp.acf.hhs.gov/csp/](https://ocsp.acf.hhs.gov/csp/)). Please report the new employer or income withholder, if known.

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: 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 or income withholder’s name:

40

New employer’s or income withholder’s address:

41

# Contact Information: (Completed by the Sender)

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

Send termination/income status notice and other correspondence to: 46

(sender address).

**To Employee/Obligor:** If the employee/obligor hasquestions, contact 47 (sender 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 Services. 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).

The Paperwork Reduction Act of 1995 (Pub.L. 104-13): Public reporting burden for this mandatory collection of information [42 U.S.C. §§666(a)(1), (a)(8) and 666(b)(6)] is estimated to average two to five minutes per response. Information collected for this program is subject to the subject to the federal confidentiality requirements [45 CFR 303.21]. A federal 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. If you have any comments on this collection of information, please contact [OCSSFedSystems@acf.hhs.gov](mailto:OCSSFedSystems@acf.hhs.gov)