INCOME WITHHOLDING FOR SUPPORT

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

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

1c ☐ **ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT** 1d ☐ **TERMINATION OF IWO**

Check the appropriate box if the obligor was reported as an:

☐ Employee

1f ☐ Independent Contractor

An employer remains responsible to identify whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

NOTE: This form may be used to withhold from all income sources such as workers compensation, financial institution account annuities, pensions, trust distributions, dividend income, interest payments, and other income as provided by state law.

1g

☐ 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 (https://acf.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	1h	Remittance ID (include w/payment)	1i
City/County/Dist./Tribe	1j	Order ID	1k
Private Individual Entity	1l	Case ID	1m

II. Employer and Case Information: (Completed by the Sender)

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)

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

3g

III. 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	Per	5b	current child support
$ 6a	Per	6b	past-due child support - Arrears greater than 12 weeks? 6c ☐ Yes ☐ No
$ 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)

for a **Total Amount to Withhold** of **$** ____12a______ per________12b________.

IV. Amounts to Withhold: (Completed by the Sender)

You do not have to vary your pay cycle to be in compliance with the *Information Order*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

$ ________13a per daily pay period (this does not apply to earned wage access)
$ ________13b per weekly pay period
$ ________13c per biweekly pay period (every two weeks)
$ ________13d per semimonthly pay period (twice a month)
$ ________13e per monthly pay period
$ ________14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

V. Remittance Information: (Completed by the Sender except for the "Return to Sender" check box.)

Note: You may not remit payments using the OCSE Child Support Portal.

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 (https://acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements) is available online. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe using the Federal Office of Child Support Enforcement's OCSE's Tribal Child Support Agency Contacts (https://acf.gov/css/training-technical-assistance/tribal-child-support-agency-contacts) or the Tribal Leaders Directory (https://www.bia.gov/service/tribal-leaders-directory).

You may not withhold more than the lesser of: 1) the amounts allowed by the Consumer Credit Protection Act (CCPA) (https://www.dol.gov/general/topic/wages/garnishments) [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. 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.

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 or by visiting the State Income Withholding Contacts and Program Requirements (https://acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements).

Note: You may not remit payments using the OCSE Child Support Portal

Remit payment to ___________22___________ (SDU/Tribal Order Payee)
at ___________23___________ (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) (https://acf.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.

Employer/Income Withholder's Name:_________2a_________ Employer/Income Withholder's FEIN:______2c_______
Employee/Obligor's Name: ___________________________3a________________________________ SSN: _________3b_________
Case ID: ____________________1l__________________________ Order ID: ____________________1j________________________

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.

VI. 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 SDU 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 OCSE Child Support Portal.**

Report Lump Sums: You may be required to notify a state or tribal CSA of upcoming lump sums 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 sums.

Employers/income withholders may use the OCSE Child Support Portal (https://ocsp.acf.hhs.gov/csp/) to report lump sum information about employees who are eligible to receive lump sums and to provide contacts, addresses, and other information about their companies**. Child support payments may not be made through OCSE 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.

The responsibility remains on the employer to determine if the IWO is for an employee or an independent contractor. IWOs are applicable to employees and non-employees.

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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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Employer/Income Withholder's Name:_________2a_________ Employer/Income Withholder's FEIN:______2c_______

Employee/Obligor's Name: _________________________3a_________________________________ SSN: _________3b_________

Case ID: ____________________1l__________________________ Order ID: _____________________1j_________________________

Supplemental Information:

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

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 OCSE Child Support Portal (https://ocsp.acf.hhs.gov/csp/). Please report the new employer or income withholder, if known.

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 or income withholder's name: 40

New employer's or income withholder's address: 41

VIII. 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 has questions, 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 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).