Income Withholding for Support (IWO)

OMB Information Collection Request
0970 - 0154

Supporting Statement

Part A - Justification

July 2026

Type of Request: Revision

Submitted By:
Office of Child Support Enforcement
Administration for Children and Families
U.S. Department of Health and Human Services

1. **Circumstances Making the Collection of Information Necessary**

   Income withholding in child support cases is a federally mandated tool. Federal law also requires a standard income withholding process to increase child support collections for all families, promote self-sufficiency for low-income families, and reduce the burden on employers. The federal Office of Child Support Enforcement (OCSE) is the agency responsible for providing oversight of federal child support programs and developed a standard form, Income Withholding for Support (IWO), to help state child support agencies fulfill federal child support requirements.

   The information collection activities pertaining to the IWO form are authorized by 42 U.S.C. § 666(a)(1), (a)(8) and (b)(6), which require the use of the IWO form to order income withholding for all child support orders. 45 CFR 303.100(e)(x) provides that the form require employers to notify child support agencies when employees are terminated.

   This request is for a revision of a currently approved information collection. Based on stakeholder feedback, OCSE added fields to address GIG economy workers, updated text and clarified instructions. See Attachment 2 - Summary of Proposed Changes to the IWO Changes 30 Day Comment Period with the updates.

   We are also requesting to extend approval of the currently approved IWO for one additional year to allow states to program their systems to accommodate the proposed changes to the form, sample form, instructions, and e-IWO Record Layout. Once the system is programmed, states will then be required to use the revised version of the IWO and e-IWO.

2. **Purpose and Use of the Information Collection**

   The IWO fulfills the federal mandate that a standard form is used for federally required income withholding processes for child support.

   Child support agencies, courts, private attorneys, custodial parties, and others must use the IWO form and send it to an employer or income provider to withhold child support from an obligor’s income.

   The IWO form contains employer and case information, the amount and frequency of the withholding, and instructions for the parent’s employer or income provider to remit payments to the State Distribution Unit (SDU) or tribal payee. It also includes guidance about the maximum percentage that may be withheld from the parent’s income, per the Consumer Credit Protection Act, 15 USC §1673(b)] and other information needed to withhold payments correctly.

   Employers or income providers can complete the IWO form’s termination section manually or electronically to notify the IWO sender that the obligor is either no longer employed or has never been employed by that company or organization.

OCSE developed and manages the IWO form; however, it does not use the information collected on the IWO for any purpose.

3. Use of Improved Information Technology and Burden Reduction

OCSE employs existing technology to minimize the burden on IWO respondents. In accordance with 42 U.S.C. § 654a, states are required to have automated systems and to establish and maintain a state case registry (SCR) in that system. The SCR includes case information needed to establish or modify an order, and each SCR submits their records to OCSE's federal case registry (FCR) (OMB No.: 0970-0421). OCSE verifies the SCR data with the Social Security Administration, matches it with the National Directory of New Hires (NDNH) (OMB No.:0970-0166) and external locate sources, if requested, and then proactively returns the matched data to the states' automated systems to enhance their child support withholding outcomes.

The states' burden is minimized by using OCSE's e-IWO process, which is mandatory for all child support agencies, except tribal. e-IWO has two options for employers: 1) a centralized Internet batch portal application that lets child support agencies easily and securely send income withholding orders to employers, income withholders, or payroll processors and 2) e-IWO Online on the OCSE Child Support Portal (Portal) that allows registered employers to download IWOs.

For both options, OCSE collects e-IWOs from child support agencies and sends them to employers and income withholders on the Portal. Employers or income withholders electronically acknowledge whether the IWO was accepted or rejected.

Employers can also use e-IWO to report terminations and lump sum payment information. This technology increases child support collections; reduces administrative expenditures for child support agencies; reduces processing costs for employers and income withholders; improves communication between child support agencies, employers, and income withholders; and exchanges information in a consistent and uniform format.

As a usual and customary function, if a court or other tribunal issues a child support order and the child support agency enforces it, the child support agency enters the terms of the order and other data elements into the automated system, which issues income withholding orders and processes payments. Child support agencies send copies of the IWO form to employers by mail when the employer does not participate in the e-IWO process. They also send copies of the IWO to all parties in intergovernmental cases if required by state law.

In addition to the e-IWO, OCSE also offers a fillable portable document format (PDF) version of the IWO, which is available on the OCSE website. The PDF version provides child support agencies, courts, attorneys, private collection agencies, and other entities an efficient method for filling out the IWO. Limited numbers of these forms may also be printed by child support agencies in hard copy for use in emergencies when automated systems are not available or in situations in which computer-generated forms are not available.

The IWO form provides instructions for employers and income withholders to set up electronic payments with child support agencies' SDUs to eliminate the burden to create and mail paper checks.

4. Efforts to Identify Duplication and Use of Similar Information

There are no other forms that collect the same information because federal law requires a standard form and processes. The IWO is the standard form and replaced all the state-developed income withholding forms.

5. Impact on Small Businesses or Other Small Entities

The impact on small businesses and other small entities is minimal. The IWO form is easy to understand, short, and available electronically. The IWO form and instructions contain all the necessary information to withhold and remit child support payments.

6. Consequences of Collecting the Information Less Frequently

The income withholding process and the IWO form are federal requirements; therefore, collecting the IWO information less frequently or not at all violates federal law. Less frequent collections would also negatively affect the OCSE mission to ensure that children and families receive the support to which they are entitled.

7. Special Circumstances Relating to the Guidelines of 5 CFR 1320.5

Respondents are required to issue and implement IWOs more frequently than quarterly to fulfill statutory requirements and to ensure timely withholding and processing of support payments.

8. Comments in Response to the Federal Register Notice and Efforts to Consult Outside the Agency

In accordance with the Paperwork Reduction Act of 1995 (Pub. L. 104-13) and Office of Management and Budget (OMB) regulations at 5 CFR Part 1320 (60 FR 44978, August 29, 1995), OCSE published a notice in the Federal Register at 91 FR 11979 on March 11, 2026. The notice announced OCSE's intention to seek OMB approval of a collection of information and to provide a 60-day comment period for the public to submit written comments about this information collection activity.

During the notice and comment period, we received comments from six states, one payroll provider, a national payroll, and a child support organization. In general, the comments supported the revisions and identified areas that needed clarification or re-wording. The specific comments received and OCSE's responses are provided in Attachment 1. An overview of updates to the IWO since publication of the 60-day FRN is provided in Attachment 2.

9. **Explanation of Any Payment or Gift to Respondents**

Not applicable.

10. **Assurance of Confidentiality Provided to Respondents**

There are no assurances of confidentiality for respondents that use the IWO form; however, the information contained on the IWO, including the e-IWO record layout, is subject to the federal confidentiality requirements, as provided in 45 CFR 303.21.

11. **Justification for Sensitive Questions**

OCSE's operation of the Federal Parent Locator Service (FPLS) is a federal requirement for the primary purpose of helping child support agencies locate, establish, enforce, and collect child support. Sensitive information, if any, is justified because states are required to obtain sensitive information pertaining to the establishment of parentage and the establishment, modification, and enforcement of support obligations. The collection of Social Security numbers is necessary to electronically match information to help child support agencies or other authorized users. The IWO uses Social Security numbers to ensure income withholdings are properly issued and correctly processed.

12. **Estimates of Annualized Burden Hours and Costs**

The information required by child support agencies to populate IWOs is contained in the SCRs of each state's mandated automated systems. As a result, there is no burden for child support agencies.

The IWO form information collection activities pertain to entities that do not have access to the form via a child support system: employers responding to IWOs and custodial parties who are not receiving child support agency services and either issue the IWOs to the employers themselves or have attorneys or private collection agencies issue them on their behalf.

The new information collection is effective one year from OMB approval, if time is needed for programming forms, otherwise effective upon OMB approval. Implementation year materials are located at https://www.reginfo.gov/public/do/PRAICList?ref_nbr=202602-0970-006.

Estimated Annual Burden and Costs

Information Collection Title	Total Number of Respondents	Annual Number of Responses Per Respondent	Average Burden Hours Per Response	Annual Burden Hours	Average Hourly Wage	Total Annual Cost
Income withholding order/notice (Courts, private attorneys, custodial	3,439,580	1	0.083	285,485	$52.73	$15,053,624

parties or their representatives)						
Income withholding orders/termination of employment/income status (Employers and other income withholders)	1,214,289	5.23	0.033	209,574	$57.34	$12,016,973
Electronic income withholding orders/termination of employment/income status (Employers and other income withholders)	48,978	41.56	0.008	16,284	$0.00	$0
State Programming	18	.333*	534	3,204	$101.12	$323,988
Estimated Annual Burden and Costs Total:				**514,547**		**$27,394,585**

*****.333 is used to annualize this burden over three years. State programming burden is applicable to the implementation year only, so 9,612 hours of burden takes place in year one of approval. Annualized over the three year approval, the annual amount is 3,204

Burden and Cost Calculations

OCSE calculated the cost for courts, private attorneys, and custodial parties or their representatives using the Bureau of Labor Statistics (BLS) job code for a legal secretary [43-6012] and private collection agency [43-3011] wage data from May 2025, which is $29.14 and $23.59 per hour, respectively. If an attorney's office legal secretary or private collection agency is issuing the IWO on behalf of a custodial party or their representatives, the average cost is $26.37 an hour.

There are approximately 3,439,580 IWOs issued to employers or income withholders by, or on behalf of, custodial parties. Since it takes a legal secretary or private collection agency five minutes to complete an IWO, the total annual burden required is 285,485 hours. To account for fringe benefits and overhead, the average labor rate was multiplied by two which is $52.73.

OCSE calculated the cost for employers to process hard copy IWO using the Bureau of Labor Statistics (BLS) job code for a payroll clerk [43-3051] and wage data from May 2025, which is $28.67 per hour. The number of employers that process hard copy IWOs is estimated to be 1,214,289, with approximately 5.23 IWOs per employer processed annually. Since it takes a payroll clerk five minutes to respond to an IWO, the total annual burden required is 209,574 hours. To account for fringe benefits and overhead the hourly payroll clerk wage was multiplied by two which is $57.34.

There is no average annualized cost for employers using e-IWO. It takes 30 seconds for the system to complete a response and does not require labor from payroll clerks.

Child support agencies will require system programming changes to include Independent Contractor reporting fields to the IWO form. OCSE calculated the cost for child support agencies to complete the programming using the Bureau of Labor Statistics (BLS) job code for a computer programmer [15-1251] and wage data from May 2025, which is $50.56 per hour. To account for fringe benefits and overhead the hourly computer programmer wage was multiplied by two, which is $101.12.

13. Estimates of Other Total Annual Cost Burden to Respondents and Record Keepers

For custodial parties not receiving child support agency services, OCSE estimates $1 in administrative cost to send each hard copy IWO, which includes the cost of postage, paper, and envelopes. The total annual cost for mailing is estimated to be $3,439,580.

OCSE estimates an employer's administrative cost to mail individual hard copy IWO responses is $1, which includes the cost of postage, paper, and envelopes. The total annual cost for mailing is estimated to be $6,350,731 ($1 x 1,214,289 x 5.23).

There are no direct operations and maintenance costs pertaining to the IWO or e-IWO.

14. Annualized Cost to the Federal Government

The annual cost to the federal government for e-IWO is estimated to be $1,468,747. This includes the system enhancements and technical assistance contracting costs, telecommunications, security, data quality, and software and hardware costs incurred by OCSE in association with e-IWO.

15. Explanation for Program Changes or Adjustments

OCSE adjusted the respondent burden hour from the previous approval to reflect the increase in respondents using the IWO form and an increase in the number of responses from the employer respondents. There are more employer respondents using e-IWO over secure server connection since the previous approval request, which constitutes an adjustment; however, the e-IWO process decreases respondents' time and costs, which also constitutes an adjustment since the previous approval.

16. Plans for Tabulation and Publication and Project Time Schedule

There is no planned analysis or publication of the data collected.

17. Reason(s) Display of OMB Expiration Date Is Inappropriate

With the renewal of this information collection, OCSE has moved the OMB Expiration Date to the IWO Instructions. Employers see the expiration date on the IWO form and may erroneously terminate the IWO, which could result in families and children losing support during the new implementation period. Despite OCSE training with employers, this continues to be a problem. OCSE requests that the expiration date not appear on the IWO form and be only on the IWO Instructions.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

No exceptions are necessary for this information collection.