Public Comments Received on the Income Withholding for Support, OMB# 0970-0154

	Commentor	Comment	Instrument	Category	OCSE Response
1	**Iowa Department of Health and Human Services** **Regina Wells** **Child Support Policy Team Leader** **Division of Community Access and Eligibility** **420 Watson Powell Jr Way, Suite 100 | Des Moines, IA 50309-1611** **Office: 515-650-9806**	I have a question on 1f "Optional Checkboxes". The word "optional" is italicized so I'm wondering if the checkboxes are a required addition to the form or if adding those to the notice is up to each state.	IWO Instructions	Instructions 1f.	Thank you for your comments. The addition of the two check boxes to the IWO is not optional, this will be required if the OMB form is approved with these additions. The population of the check boxes is optional. Child Support Agencies will be required to add these check boxes to the IWO (once approved)
2	**PayrollOrg** **Alice P. Jacobsohn, Esq.** **Director, Government Relations** **202-669-4001** ajacobsohn@payroll.org	Thank you for the opportunity to comment on the draft revised Income Withholding for Support Order (IWO). PayrollOrg greatly appreciates its partnership with the Office of Child Support Enforcement (OCSE). **About PayrollOrg** PayrollOrg is a nonprofit and nonpartisan association representing more than 20,000 payroll professionals throughout the United States. PayrollOrg's primary mission is to educate its members and the payroll	General Comment		N/A Commentary Only

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	industry regarding best practices associated with paying America's workers while complying with applicable federal, state, and local laws. PayrollOrg's Government Relations Task Force works with government to help payroll professionals with compliance, while minimizing the administrative burden on government, employers, and individual workers.			
PayrollOrg (continued)	**Worker Status** PayrollOrg appreciates efforts by OCSE to accommodate orders for independent contractors when not all states have mandated reporting and withholding laws and regulations in place. However, the instructions do not fully recognize child support for independent contractors. In section 1f the terms "optional checkboxes" and "may have" are not helpful. All states mandate reporting of newly hired and rehired employees, yet this section appears to suggest that reporting is optional. If an employer is required to report independent	General Comment		N/A Commentary Only

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	contractors, then states will know that the worker is a contractor. What is optional is reporting of independent contractors in states without laws. At issue is whether the individual worker identified in the IWO has a work relationship with the employer. Helpful for employers is recognizing different internal payment processes for employees and independent contractors. Knowing how internal processes impact the efficiency of getting funds to families is important, although they do not impact employers' legal child support obligations. PayrollOrg understands that some state reporting systems and new hire databases do not include the identity of the worker as an employee or an independent contractor. Thus, currently, to know the worker's status will require more effort, such as looking at state reporting thresholds and the manner to which the worker is paid.			
PayrollOrg (continued)	The solution to the problem is not to place all of the administrative burden	Comment	Overall	Thank you for your comments.

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	and costs on employers, but to require states with mandates to update their reporting systems to comply with their state legislatures' instructions. The IWO should reflect joint responsibility between employers and states.			As proposed, populating this field is optional. Requiring child support agencies to check a box would create a significant programming burden. OCSE will consider this recommendation during the next form renewal and work with states to assess the programming changes needed.
PayrollOrg (continued)	With the bolded text added to § 1f, the same language located in § VI could be removed or repeated for emphasis – "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."	Comment	IWO and Instructions 1f	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

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				Instructions updated to reflect suggested edits: 1f. Checkboxes: Select the checkbox next to “Employee” if the obligor was reported as an employee. Select the checkbox next to “Independent Contractor” if the obligor was reported as an independent contractor. These checkboxes may be used to indicate the obligor’s employment status. The sender has the option to check one, both, or neither box; however, the checkboxes must be included on the IWO. An employer remains responsible for identifying whether the named obligor is an employee or independent contractor. IWOs are applicable to employee and non-employees. Incorrect worker status is not a criterion or employers or income withholders to reject an IWO. NOTE: This form may be used to

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				withhold from all income sources as provided by state law such as workers' compensation and financial institution accounts.
PayrollOrg (continued)	**Daily Pay Periods and Remittance Information** PayrollOrg appreciates that the draft revised IWO includes a line for workers with a daily pay period and instructions for how to calculate the amount of child support withholding. The section on the IWO form should be changed as follows: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor **An employer remains responsible to identify whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and nonemployees.**	IWO	Daily Pay Period and Independent Contractor	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

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PayrollOrg (continued)	In the instructions, the language should be changed as follows: 1f. Worker Status: • Check this box if the obligor was reported as an employee. • Check this box if the obligor was reported as an independent contractor. Identifying worker status is optional in states that do not have laws mandating that employers report new or extended arrangements with independent contractors for purposes of child support. These states may issue IWOs when employers voluntarily report independent contractors. Please note: Correct worker status is not a criteria for employers to reject an IWO.	Comment	Instructions 1f	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees. Instructions updated to reflect suggested edits: 1f. Checkboxes: Select the checkbox next to “Employee” if the obligor was reported as an employee. Select the checkbox next to “Independent Contractor” if the obligor was reported as an independent contractor. These checkboxes may be used to indicate the obligor’s employment status. The sender has the option

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				to check one, both, or neither box; however, the checkboxes must be included on the IWO. An employer remains responsible for identifying whether the named obligor is an employee or independent contractor. IWOs are applicable to employee and non-employees. Incorrect worker status is not a criterion or employers or income withholders to reject an IWO. NOTE: This form may be used to withhold from all income sources as provided by state law such as workers' compensation and financial institution accounts.
PayrollOrg (continued)	PayrollOrg recommends that OCSE include language in the IWO instructions under § V for employers to be informed by states about remittance for daily pay cycles. In § V, the state provides remittance information including the date when an	Commentary		Thank you for your comment. It is OCSE's understanding that companies with a truly daily pay cycle will withhold and remit within the prescribed timeframes.

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	employer must submit payments to the state disbursement unit. Anecdotally, payroll professionals have said that even with daily pay, remittance is usually managed on a weekly basis. Yet, in general, remittance policy for daily pay cycles is unwritten.			
PayrollOrg (continued)	At the bottom of § V in the box, “ NOTE TO EMPLOYER/INCOME WITHHOLDER,” in the second sentence, please correct the spelling – from “determinging” to “determining.”	Comment	Instructions	Thank you for your comments. The Instructions have been fixed from “determinging” to “determining.”
PayrollOrg (continued)	In the same box, in the first sentence in reference to the Federal Consumer Credit Protection Act, add a statement that the CCPA withholding limits do not apply to independent contractors.	Comment	Instructions	Thank you for your comments. Many child support agencies include the withholding limits for Independent Contractors in the Supplemental Information section of the IWO and this information is also captured in the Income Withholding Matrix on OCSE’s website. OCSE will work with states to ensure they are providing this information on the matrix - Withholding limit(s) applied to

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				payments to non-employees.
PayrollOrg (continued)	OCSE may want to reference the CCPA, associated U.S. Department of Labor Opinion Letter (CCPA2018-1NA), and applicability to independent contractors in § V.20 on the percentage of disposable income.	Comment	Instructions	See previous comment.
PayrollOrg (continued)	PayrollOrg also recommends adding an employer fee box to the form with instructions on whether the state allows employers to collect a processing fee and the amount that can be deducted. Employers need to show employees that they are legally authorized to deduct a fee rather than advising employees to look at a chart.	Comment	IWO	Thank you for your comments. No changes will be made during this reauthorization period. This may be considered in the future, as it would require significant programming changes for states, employers, and OCSE.
PayrollOrg (continued)	Pay Cycles Please change the order of pay cycles in § IV regarding amounts to withhold as follows: 1. Daily 2. Weekly 3. Biweekly 4. Semimonthly 5. Monthly 6. Lump Sum	Comment	IWO	Thank you for your comments. We updated the IWO and instructions to reflect your suggested order for the pay cycles

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	PayrollOrg (continued)	Payment Location Thank you for highlighting on the IWO form that payments cannot be made through OCSE's Child Support Portal. Please also add this information to the IWO instructions.	Comment	Instructions	Thank you for your comment. This has been added to instructions: Note: You may not remit payments using the OCSE Child Support Portal
	PayrollOrg (continued)	In addition, adding this information to OCSE's website pages regarding the Child Support Portal section would be useful. For example, the information could be added to the employer home page and in the section on making payments.	Comment	Instructions	Thank you for your comment. This will be evaluated with future website updates.
3	**David Mills CPA** Amanda Keller, CPP	As a payroll provider that reports for numerous employers and in a state that	Commentary		Thank you for your comments.

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amanda@dmillscpa.com	requires nonemployee reporting, I would like to suggest that more detail be provided to the supplemental portion of the IWO. I recently read that it was proposed to congress to legislate child support for gig workers, specifically for withholding and reporting. Until that time comes, it would be helpful to see a clearer picture of what employers are supposed to be imputing as the withholding if the obligor were an employee. Should we assume the individual as **Single with 0** allowances for federal and, if applicable, state tax purposes to determine the disposable earnings to withhold the amount on the IWO? Unfortunately, some employers do not have the staff with knowledge to know these things so a clear verbiage with FICA percentages is (in my opinion) critical for accuracy.			
David Mills CPA (continued)	**Note that the website on the current IWO says website not found.	Comment		Thank you for your comment. The link has been fixed. If the obligor is a nonemployee, obtain withholding limits from the Supplemental Information section

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				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).
David Mills CPA (continued)	What would reduce the burden on the OCSE immensely would be the management of employees through the OCSE portal. If new hires/terminations could be reported there, it would all but eliminate the burden from the agency. This could have the potential to be a platform where the employer themselves can manage their employees' IWO's, lump-sum payments etc… If the reporting system could work much like the lump-sum system, this would reduce the annual burden hours significantly. Again, as a provider for multiple employers, it would be much like entering any new hire into the payroll system. If there is a match on a SSN, then an e-IWO can be submitted, if there is no match, the employer/provider can be notified and the employee can become "inactive". A	Comment		Thank you for your comments. New Hire Reporting is a separate process and is not applicable to the IWO reauthorization process.

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		system check should be scheduled every (30,60,90?) days for any hits on SSN's. Not only could this save the OCSE money, but the timing of the collection process for new hires could be almost immediate. A challenge I face is some of my clients IWO's get sent directly to them, then has to be passed on to me. Some of the IWO's get sent directly to me. As their provider, I should be able to manage each FEIN that I provide services for to eliminate the lag time from OCSE to Employer **OR** OCSE to my office. Hopefully this could provide some good ideas and something to think about!			
4	**North Dakota Child Support** **James Fleming** **Director** **jfleming@nd.gov** **childsupportnd.com**	I am submitting these comments on behalf of the Child Support Section of the North Dakota Department of Health and Human Services (NDCS), which is responsible for administering child support services under Title IV-D of the Social Security Act.	Commentary		N/A Commentary Only

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	Through its participation on the NCCSD Employer Collaboration Committee, NDCS is familiar with many of the challenges faced by employers and other income payers in complying with income withholding orders (IWOs) issued by State IV-D agencies. While we believe some changes to the proposed form and instructions are needed for clarity, NDCS supports the proposed changes to the IWO form and instructions.			
North Dakota Child Support (continued)	NDCS understands that a binding IWO can be issued to an income payer who makes regular payments to an independent contractor, but the risk exists that the income payer will neglect to check whether the income payer is making ongoing payments to the obligor listed in the IWO as an independent contractor rather than an employee. This would lead to inadvertent noncompliance with the IWO. The inclusion of the checkboxes in the IWO, even if neither box is checked by the IV-			Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

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	D agency, will remind the income payer to check with both payroll and accounts payable to determine if funds are otherwise payable to the obligor and need to be withheld. We further support the additional comment in the instruction that ultimate responsibility for complying with the IWO rests with the income payer. In fact, due to the importance of an employer diligently searching its records for any recipient matching the name of the payor listed in the IWO			
North Dakota Child Support (continued)	we recommend that the new reminder to employers about their duty to investigate and comply should be moved from the instructions to the form itself.	Comment	IWO and Instructions	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-

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				employees.
North Dakota Child Support (continued)	Inclusion of the check boxes is optional. However, we believe OCSE's intent is to require the inclusion of the checkboxes yet leave it up to states whether to check either, both, or neither box. If that is the case, we recommend removing the word "Optional" from the heading and reword the instruction perhaps as follows: Please note: These are ~~optional~~ checkboxes that can be used to indicate the employment status of the obligor. Whether either, both, or neither box is checked is optional, but the checkboxes must be included in the order. Even in a state like North Dakota which has twice considered and rejected legislation to mandate new hire reporting of independent contractors, we issue IWOs to income payers regardless of whether the income is in the form of wages or contract payments, and we agree that the	Comment	IWO and Instructions	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

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	checkboxes, even if unchecked, will foster improved compliance.			
North Dakota Child Support (continued)	We recommend the addition of a third checkbox for "other/unknown." Some IWOs are issued for recurring payments to recipients that are not properly categorized as employee or independent contractor. Recipients of workers' compensation coverage or unemployment insurance benefits are two common examples. In addition, a IV-D agency may receive a reliable tip from a recipient parent that the payor is working for a business, but neither the tipster nor the IV-D agency would be in a position to know whether the work is provided as an employee or contractor; hence, "unknown" would be the applicable response.			Thank you for your comments. Rather than adding an additional checkbox we propose adding a note to Section 1 of the IWO that states: NOTE: This form may be used to withhold from all income sources as provided by state law such as workers' compensation and financial institution accounts.
North Dakota Child Support (continued)	The proposed instructions continue to cite Action Transmittal 16-04, which NDCS believes is no longer appropriate. On February 19, 2026, state IV-D agencies were advised by OCSE that archived guidance such as AT-16-04 is "eliminated, "rescinded," and "no longer constitute[s] active guidance." It would	Comment	Note to Employer/Income Withholder Box	The reference to AT-16-04 has been removed from Instructions.

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	add confusion to income payers to continue to cite an archived federal document, especially when the archived guidance is fairly straightforward. We recommend that the sentence referencing AT-16-04 be removed in its entirety.			
North Dakota Child Support (continued)	Although daily pay and pay-on-demand are not yet in widespread use in North Dakota, there are a few cases where the obligor is paid in that manner and NDCS supports the proposed change. As the proposed change is worded, it provides clear guidance to an income payer who uses a daily payroll cycle. What is less clear is whether an employer should withhold at the daily rate for an obligor who is paid on demand. For example: Employee works for four non-consecutive days (but not a full work week) and then demands payment. One could argue that such a pay period is neither weekly nor daily. Should the income payer withhold based on the daily withholding amount multiplied by			Thank you for your comments. The Daily Pay Period frequency is only applicable to a true daily pay cycle, not to earned wage access or pay on demand. The calculation proposed in the form and instructions addresses a daily pay cycle

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	the four work days? NDCS suggests this ambiguity be resolved in the instructions perhaps as follows: Per Daily Pay Period. Total amount an employer/income withholder should withhold if the employee/obligor is paid daily. <u>If employee/obligor is paid on demand, the total amount an employer/income withholding should withhold is the daily withholding amount multiplied by the number of workdays for which the employee/obligor is being paid.</u>			
North Dakota Child Support (continued)	In several places, full URLs are proposed to be replaced with hyperlinks. This change appears to be based on the mistaken impression that the IWO or instructions will always be received in electronic form. Our mainframe-based certified case management system cannot produce a hyperlink, nor would such a hyperlink be active in a printed copy of the IWO or instructions. While we support the overall effort to improve readability, we	Comment	IWO and Instructions	Thank you for your comments. The full URLs have been added back in the IWO and Instructions

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	ask that the full URLs be retained and not use hyperlinks. Otherwise, the printed version will lack the URL and simply appear as plain text, and be less helpful to the reader.			
North Dakota Child Support (continued)	Finally, NDCS asks OCSE to use restraint in updating various terms or the location of language. In our mainframe computer system, the IWO and instructions are “hard coded,” and each change needs to be made manually and then tested to ensure remaining formatting of the document remains correct. Examples include: “CSA” replaced with “child support agency” “Be in compliance” replaced with “comply” “**Note: You may not remit payments using the OCSE Child Support Portal”** is proposed to be relocated. “May not” replaced with “cannot” “the federal Office of Child Support Enforcement” replaced with “OCSE” “Lump Sum Payments” replaced with “Report Lump Sums” “lump sum payments” replaced with			Thank you for your comments. Based on your comments, we will not change the following: • “child support agency” to “CSA” • “Be in compliance with” to “comply” • “May not” to “cannot” • “the federal Office of Child Support Enforcement” replaced with “OCSE” (Note: We will add “(OCSE)” after since it’s the first time we define it.) We will make the remaining changes because they provide additional clarity that OCSE’s Child Support Portal cannot be used by employers to submit payments. Including the note in the

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		"lump sums" (multiple places) Without disagreeing with the semantic improvements that would be made with most of these word changes, NDCS suggests the marginal improvement of such changes is not worth the effort to change state forms accordingly. Thank you for the opportunity to submit these comments.			Payments section will serve as an additional reminder for employers. Changing "Lump Sum Payments" to "Report Lump Sums" and "lump sums" further clarifies the purpose of that section. The intent is to provide information on reporting lump-sum payments to child support agencies, not to suggest that employers can make payments through the portal. Removing the word "payments" helps eliminate that potential misunderstanding.
5	**Michigan Office of Child Support (OCS)** **Michigan Department of Health and Human Services (MDHHS)** **Chris Townsend** **Policy and Program Analyst** **Program**	Thank you for the opportunity to provide comments on the proposed revisions to the Income Withholding Order/Notice for Support (IWO) form and instructions. Please find our comments below.			N/A Commentary Only

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Development Division (PDD) **517-241-5053**				
Michigan Office of Child Support (OCS) (continued)	**Comments Regarding Implementation Timeframes** We (Michigan) appreciate the one-year timeframe OCSE allowed in the past for states to implement the revised *Income Withholding for Support* form (OMB #0970-0154). This has been ample time for our state to make the necessary changes to the form in our child support enforcement system in the past and we expect it to be sufficient again for the form. However, we are concerned about the timeframe granted for the state to implement changes associated with the e-IWO Record Layout. Due to resource constraints and competing program priorities, it may be challenging for us to meet a one year deadline (August 31, 2027) for updating our system.	e-IWO		Thank you for your comments. OCSE will continue to provide states with one year to implement the revised form and e-IWO record layout.

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Michigan Office of Child Support (OCS) (continued)	Comments Regarding the Proposed Expiration Date Footnote We understand that the proposed new footnote regarding the expiration date will advise the employer/income withholder to refer to the instructions for information about the expiration date. The form itself includes instructions which could confuse the receiver. Also, Michigan does not send the separate, corresponding OCSE instructions document to the employer/income withholder along with the form. Therefore, we suggest the form itself be revised to include instructions about the expiration date similar to what is included in the instructions document. If including instructions about the expiration date on the form itself is not acceptable, we suggest: The footnote be abundantly clear that the instructions referred to are not the instructions within the form itself, but are referring to the corresponding instruction document on OCSE's	IWO	Expiration Date	Thank you for your comments. The OMB expiration date has been removed from the IWO form and added to the IWO Instructions.

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	website. The footnote include the web address instead of a hyperlink to the page on OCSE's website where the instructions are located (i.e., "https://acf.gov/css/form/income-withholding-support-iwo-form-instructions-sample"); and The footnote be conspicuously located on the first page of the form because the person handling payroll or accounts receivable often receives the only the first page of the form.			
Michigan Office of Child Support (OCS) (continued)	**Comments Regarding the Proposed Employee/Independent Contractor Checkboxes** We recognize the intention of the employee and independent contractor check boxes and appreciate that they are optional for the state to complete. The Federal Register indicates that "OCSE revised the IWO form *to* add checkboxes pertaining to detail for the respondent to check, if applicable..."	IWO	Independent Contractor	Thank you for your comments. Even though the 60-day notice published in the Federal Register referenced "respondent", the definition of respondent in this notice is any entity who will be impacted and have a burden for making changes to the form. The checkboxes are in Section 1 which requires the sender to provide information to the income withholder. Below is an excerpt

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	The FR also defines Respondents as: “Courts, private attorneys, custodial parties, or their representatives, employers, and other entities that provide income to noncustodial parents. This could be interpreted such that an employer or income withholder who receives the form and responds to it would be responsible for checking the appropriate box. However, our understanding is that the intent is for the issuer to check the appropriate box. The proposed language, “…may have been reported…” feels somewhat informal for a formal form and, along with the proposed addition of “The responsibility remains on the employer to determine if the IWO is for an employee or an independent contractor,” could be confusing to an employer/withholder: It doesn’t portray the issuer as having certainty which could negatively impact employers/withholders’ view of the child support program; It doesn’t clearly indicate who “reported” or what “reports” are being			from the form: Sender Information: (Completed by the Sender) Check one box for fields 1a – 1d.

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	referring to – the employer/withholder might not make the connection to new hire reporting; and Sends a mixed signal to the employer/withholder – i.e., even though the issuer checks a particular box, it may be unreliable, the employer/withholder may need to ignore it, and the employer/withholder needs to determine the obligor's classification anyway. We suggest that the form and/or instructions document be abundantly clear to issuers and employers/withholders that: The issuer is responsible for checking the appropriate box; The check box is entirely optional for the issuer; Some issuers will not be able to determine with certainty whether the obligor for whom the form is being issued is an employee or independent contractor; Issuers should only check a box if, from the information available to them, they			

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	are certain about the obligor's status as an employee or independent contractor; and An issuer not checking one of the boxes is not a reason for the employer/withholder to reject the form for not being regular on its face. We also suggest removing the "…may have been reported…" language from the form itself and instead, explain the meaning of this in the instructions document or elsewhere in the form itself. Alternately, the language could state simply like "Check this box if the obligor is an…"			
Michigan Office of Child Support (OCS) (continued)	**Comments Regarding the Proposed Daily Pay Amount** Michigan supports the proposed addition of a daily pay withholding amount to the form. However, we suggest that the instructions document and/or form itself recognize explicitly that some			Thank you for your comments. The Instructions have been updated to: An acceptable method of determining the amount to be paid on a daily basis may be to divide the annual obligation by 260.

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	states may be required to utilize a non-annualization method to calculate the daily withholding amount (as well as the other non-monthly withholding amounts). OCSE AT 16-04 advises: "Withholding an amount that is not based on the underlying child support order is inconsistent with federal law and regulations and causes the following consequences:" One consequence of which is: "The annual withholding amount is greater than the amount ordered by the tribunal." The proposed annualization calculation for a daily amount, "...divide the annual obligation by 260," assumes an obligor only works five days a week. For an obligor that only works five days a week, the proposed annualization method equals the ordered amount for the year, assuming the obligor does not take time off or is granted paid time-off. However, in today's economy, the reality is that many obligors may work six to seven days a week and do not			• The annual child support obligation is divided by 260 to derive a standardized daily withholding amount because 260 represents the typical number of paid workdays in a full-time work year (52 weeks × 5 workdays). This method provides a uniform and predictable allocation of the annual obligation across the employee's earning days, facilitating consistent payroll withholding regardless of variable schedules.

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	take time off or do not have paid time-off. This could potentially result in over-collection of the ordered amount, even if the obligor is granted unpaid time-off. For example, under the proposed calculation an obligor with a $1000 monthly order who works six days a week could potentially have an annual over-collection of $2,400 (paid time-off or no time-off) to $1,846 (12 days unpaid time-off). Similarly, an obligor who works seven days a week could potentially have an annual over-collection of $4,846 (paid time-off or no time-off) to $4,200 (14 days unpaid time-off).			

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6	**Iowa Health and Human Services** **Kylie Claycomb Director of Child Support Services Division of Community Access and Eligibility Iowa Department of Health and Human Services 420 Watson Powell Jr Way, Suite 100, Des Moines, IA 50309 515-650-9635 office**	This letter is in response to your request for comments in the Notice of Proposed Rulemaking – Proposed Information Collection Activity; Income Withholding for Support. OMB No.0970-0154. Please find enclosed comments from the Iowa Department of Health and Human Services' Child Support Services. Thank you for the opportunity to comment on these proposed changes.			N/A Commentary Only

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515-419-1229 mobile Kylie.Claycomb@hhs.iowa.gov https://hhs.iowa.gov/				
Iowa Health and Human Services (continued)	Page 1, 1d. **Termination of IWO.** We suggest removing the unnecessary "then" in the first sub-bullet.	Expiration	Instructions	Thank you for your comments_ Page 1, 1d. **Termination of IWO.** Removed "then" in the first sub-bullet.
Iowa Health and Human Services (continued)	Page 1, 1f. Optional checkboxes: We suggest providing clarification on who is responsible for completing these checkboxes and the purpose of these boxes. The NPRM states, "OCSE revised the IWO form *to* add checkboxes pertaining to detail for the **respondent** to check, if applicable;". The NPRM also provides the definition of respondent as, "Courts, private attorneys, custodial parties, or their representatives, employers, and other entities that provide income to noncustodial parents." The IWO Instructions provide instructions about these boxes under the "**I. Sender Information: (Completed by the Sender) Check one box for fields 1a – 1d.** section.			Thank you for your comments. Even though the 60-day notice published in the Federal Register referenced "respondent", the definition of respondent in this notice is any entity who will be impacted and have a burden for making changes to the form. The checkboxes are in Section 1 which requires the sender to provide information to the income withholder. Below is an excerpt from the form: Sender Information: (Completed b y the Sender) Check one box for fields 1a – 1d.

Commentor	Comment	Instrument	Category	OCSE Response
	As written, it is unclear if the IV-D agency is responsible for completing these boxes or if the income provider is responsible for completing the boxes. If the boxes are intended for the IV-D agency to complete before issuing the income withholding notice (IWN) so the income provider can better route the IWN to their Payroll Department/Human Resources personnel (for Employees) or their Accounts Payable personnel (for Independent Contractors), we suggest this explanation be added. Some states, like the Iowa IV-D agency, are not required to receive this information prior to issuing the IWN, therefore without the explanation of their purpose is confusing. Below is a possible language suggestion: **1f. Employee vs Independent Contractor (*Optional* for the sender):** The sender may choose to check the appropriate box (when the information is available) to indicate the notice should be forwarded/processed by the			

Commentor	Comment	Instrument	Category	OCSE Response
	Payroll Department/Human Resources personnel (for Employees) or the Accounts Payable personnel (for Independent Contractors). If no boxes are checked, the sender either does not know the employment status of the payor or has not programed the checkboxes. The responsibility remains on the income provider to determine if the IWO is for an employee or an independent contractor. IWOs are applicable to employees and non-employees(contractors)			
Iowa Health and Human Services (continued)	Page 1, **NOTE TO EMPLOYER/INCOME WITHHOLDER**: We suggest fixing the spacing error.	Note	Instructions	Thank you for your comments. The IWO Instructions have been updated.
Iowa Health and Human Services (continued)	Page 2, 1h. **State/Tribe/Territory**. We suggest correcting the reference at the end of the paragraph. It says 1i but we believe it should be 1j.	1h	Instructions	Thank you for your comments. The IWO Instructions have been updated.
Iowa Health and Human Services (continued)	Page 2 We suggest fixing the spacing errors throughout the page. For example:	Page 2	Instructions	Thank you for your comments. The IWO Instructions have been updated.

Commentor	Comment	Instrument	Category	OCSE Response
	• IWO instructs the employer/income withholder to send a payment to an entity other state disbursement unit (for example, payable to the custodial party, court, or attorn state is required to operate a state disbursement unit (SDU), which is a centralized collection and disbursement of child support payments. Exception: If this IWO is is court, attorney, or private individual/entity and the initial child support order was en January 1, 1994, or theorder **was issued by a tribal CSA, the employer/income must follow the payment instructions on the form.** • A copy of the underlying order is required and not included. If you receive this do anattorney or private individual/entity, a copy of the underlying support order provisionauthorizing income withholding must be attached.			
Iowa Health and Human Services (continued)	<u>Page 4, **NOTE TO EMPLOYER/INCOME WITHHOLDER**</u>**:** The last sentence references AT 16-04. However, that Action Transmittal has been archived. In addition, the message at https://acf.gov/archive/css/policy-guidance/correctly-withholding-child-support-weekly-and-biweekly-pay-cyclesstates the content is no longer current. We suggest adding the appropriate language to the form or correcting the message at <u>https://acf.gov/archive/css/policy-guidance/correctly-withholding-child-support-weekly-and-biweekly-pay-cycles</u> to clarify whether the information is or is no longer current. We also suggest adding information to		Instructions	Thank you for your comments. Reference to AT-16-04 is removed from Instructions

Commentor	Comment	Instrument	Category	OCSE Response
	explain to income providers how to calculate the amount to withhold for multiple daily pay periods (e.g., payor is paid daily and works 3 days in a row). In this particular example it is unclear whether the income provider should calculate the amount to withhold using the weekly method or the daily method multiplied by the number of workdays for which the noncustodial parent was paid.			
Iowa Health and Human Services (continued)	Throughout the document we suggest the links be expanded to show the full website address instead of the name of the web page [See below for examples]. This form is often mailed to income providers and non-custodial parents. Providing the name of the document instead of the actual web address is useless because the income provider and noncustodial parent are unable to click on the link to access the information in a paper copy. Change Dos and don'ts to: https://acf.gov/css/training-technical-assistance/using-income-withholding-		IWO and Instructions	Thank you for your comments. The full URLs have been added back in the IWO and Instructions

Commentor	Comment	Instrument	Category	OCSE Response
	support-form-dos-and-donts • Change State Income Withholding Contacts and Program Requirements to https://acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements • Change Federal Agency Income Withholding Contacts and Program Information to https://acf.gov/css/contact-information/federal-agency-iwo-and-medical-contact-information • Change State Income Withholding Contacts and Program Requirements to https://acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements • Change Tribal Leaders Directory to https://www.bia.gov/service/tribal-leaders-directory • Change Tribal Child Support Agency Contacts to https://acf.gov/css/training-technical-assistance/tribal-child-			

Commentor	Comment	Instrument	Category	OCSE Response
	support-agency-contacts • Change OCSE AT-17-07: Interstate Child Support Payment Processing to https://acf.gov/css/policy-guidance/interstate-child-support-payment-processing			
Iowa Health and Human Services (continued)	1. Page 2, **Section V. Remittance Information**: In the "Remit payment to" box, the wording and placement of the "Note" language is different in the *Income Withholding for Support* - Sample form and the actual *Income Withholding for Support (IWO)* form. We suggest clarification on which wording and placement is correct and make them the same on both versions. See below for example: **Snippet from *Income Withholding for Support* – Sample Form**			Thank you for your comments. The IWO and IWO Instructions have been updated.

Commentor	Comment	Instrument	Category	OCSE Response
	Remit payment to ____22____ (SDU/Tribal Or at ____23____ (SDU/Tribal Payee Include the Remittance ID with the payment and if necessary this locator code of the **SDU/Tribal order paye** on the payment. **Note: You may not remit payments using the federal Office of Child Support Enforcement's (OCSE) C Support Portal.** To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit **Snippet from "*Income Withholding for Support (IWO)*" form – Actual Form** Remit payment to ____22____ (SDU/Tribal Or at ____23____ (SDU/Tribal Payee Include the Remittance ID with the payment and if necessary this locator code of the **SDU/Tribal order paye** on the payment. **Note: You may not remit payments using the federal Office of Child Support Enforcement's (OCSE) C Support Portal.** To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit			
Iowa Health and Human Services (continued)	2. Page 3, **VI. Additional Information for Employers/Income Withholders:** Language between the *Income Withholding for Support* - Sample form and the actual *Income Withholding for*			Thank you for your comments. The IWO and IWO Instructions have been updated.

Commentor	Comment	Instrument	Category	OCSE Response
	Support (IWO) form is not consistent. We suggest clarification on whether the: • Heading should be "Lump Sum Payments" or "Report Lump Sums". [See yellow highlight] • Second sentence of the paragraph should say "lump sums" or "lump sum payments." [See green highlight] • Sentence "Child support payments may not be made through the OCSE Child Support Portal" should be: o Added at the end of this paragraph or if it was intentionally moved from the **Payments:** heading where			

Commentor	Comment	Instrument	Category	OCSE Response
	it is today o “may not” or cannot”. [See blue highlight]			

<u>Snippet from *Income Withholding for Support* – Sample Form</u>

Payments: You must send child support payments payable by income withholding to the appropriate Unit or to a tribal CSA within 7 business days, or fewer if required by state law, after the date the inc paid to the employee/obligor and include the date you withheld the support from his or her income. Y withheld amounts from more than one employee/obligor's income in a single payment as long as you each employee/obligor's portion of the payment. **Child support payments may not be made throu Child Support Portal.**

Lump Sum Payments: You may be required to notify a state or tribal CSA of upcoming lump sum p employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determin to report and/or withhold lump sum payments. Employers/income withholders may use the OCSE Ch provide information about employees who are eligible to receive lump sum payments and to provide and other information about their companies.

<u>Snippet from “*Income Withholding for Support (IWO)*” form – Actual Form</u>

Commentor	Comment	Instrument	Category	OCSE Response
	Payments: You must send child support payments payable by income withholding to the appropriate SDU within 7 business days, or fewer if required by state law, after the date the income would have been paid t employee/obligor and include the date you withheld the support from his or her income. You may combin amounts from more than one employee/obligor's income in a single payment as long as you separately ide employee/obligor's portion of the payment. **Child support payments cannot be made through OCSE C Portal.** **Report Lump Sums:** You may be required to notify a state or tribal CSA of upcoming lump sums to this e such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to withhold lump sums. Employers/income withholders may use the OCSE Child Support Portal to provide information about empl eligible to receive lump sums and to provide contacts, addresses, and other information about their compa			
Iowa Health and Human Services (continued)	1. <u>Page 4, PAPERWORK REDUCTION ACT OF 1995</u> This section is found on the *Income Withholding for Support* - Sample form, but is missing from the actual *Income Withholding for Support (IWO)* form We suggest providing clarification on whether this section should be added to the actual form since it is included on the Sample form. **<u>Snippet from *Income Withholding for Support* – Sample Form</u>**			Thank you for your comments. OMB authorized the PRA language to be in the Sample Form.

Commentor	Comment	Instrument	Category	OCSE Response

Encryption Requirements: When communicating this form through electronic transmission, precautions
ensure the security of the data. Child support agencies are encouraged to use the electronic application
federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to
used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publica
PUB 140-2).

*See 1.d of the instructions regarding the OMB Expiration Date

PAPERWORK REDUCTION ACT OF 1995 (Public Law 104-13) STATEMENT OF PUBLIC BURDEN:
information collection is to.... Public reporting burden for this collection of information is estimated to a
per response including the time for reviewing instructions, gathering and maintaining the data needed,
collection of information. This is a mandatory collection of information per 45 CFR 303.21. An agency
sponsor, and a person is not required to respond to, a collection of information subject to the requireme
Reduction Act of 1995, unless it displays a currently valid OMB control number. The OMB # is 0970-01
date is XX/XX/XXXX. If you have any comments on this collection of information, please contact
OCSEFedSystems@acf.hhs.gov

Income Withholding for Support (IWO)

Snippet from “*Income Withholding for Support (IWO)*” form – Actual Form

Encryption Requirements:

When communicating this form through electronic transmission, precautions must be taken to ensure the securi
support agencies are encouraged to use the electronic applications provided by the federal Office of Child Supp
Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is com
Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

*See 1.d of the instructions regarding the OMB Expiration Date

Commentor	Comment	Instrument	Category	OCSE Response
Iowa Health and Human Services (continued)	Throughout the document we suggest the links be expanded to show the full website address instead of the name of the web page [See below for examples]. This form is often mailed to income providers and non-custodial parents. Providing the name of the document instead of the actual web address is useless because they are unable to click on the link to access the information in a paper copy. • Change IWO Instructions to: https://acf.gov/css/form/income-withholding-support-iwo-form-instructions-sample • Change State-specific withholding limit information to: https://acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements • Change Tribal Child Support Agency Contacts to: https://acf.gov/css/training-technical-assistance/tribal-child-support-agency-contacts • Change Tribal Leaders Directory to: https://www.bia.gov/service/tribal-leaders-directory • Change State Income Withholding Contacts and Program Requirements to: https://acf.gov/css/contact-information/state-income-withholding-			Thank you for your comments. The IWO and IWO Instructions have been updated.

	Commentor	Comment	Instrument	Category	OCSE Response
		contacts-and-program-requirements • Change Child Support Portal to: https://ocsp.acf.hhs.gov/csp/			
7	The Commonwealth of Massachusetts Department of Revenue Child Support Services Division Michele Cristello Deputy Commissioner & IV-D Director P.O. Box 9561 Boston, MA 02114-9561	The Child Support Services Division of the Massachusetts Department of Revenue (CSS) is pleased to submit these comments in support of OCSE's Proposed Information Collection Activity: Income Withholding for Support revisions with additional suggestions to support the changes.			
	The Commonwealth of Massachusetts	DOR recommends further clarifying that IWOs apply to obligors outside the		IWO and Instructions	Thank you for your comments. T

Commentor	Comment	Instrument	Category	OCSE Response
Department of Revenue Child Support Services Division	role of employee or independent contractor and continuing to include URLs in the form and instructions to better support employers when IWOs are mailed.			The full URLs back in the IWO and Instructions
The Commonwealth of Massachusetts Department of Revenue Child Support Services Division	CSS agrees with adding checkboxes to indicate if the child support obligor is an employee or an independent contractor but believes a third checkbox is needed to capture other sources of regular periodic income an obligor may receive. Having only Employee or Independent Contractor may lead the IWO recipient to believe that the IWO applies only to these two relationships. Adding a third box will make it clear that the IWO applies to any payor of regular periodic payment. 42 U.S.C. § 666(b)(8).			Thank you for your comments. Rather than adding an additional checkbox we propose adding a note to Section 1 of the IWO that states: NOTE: This form may be used to withhold from all income sources as defined by state laws such as workers' compensation and financial institution accounts.
The Commonwealth of Massachusetts Department of Revenue Child Support Services Division	CSS does not support the removal of the URLs from the IWO or the IWO Instructions. While the use of eIWOs continues to increase, most IWO forms and instructions issued by CSS are sent via U.S. mail. Without the URL, the recipients have no way of knowing where to find the information referenced. However, CSS believes OCSE should remove any reference to		IWO and Instructions	Thank you for your comments. The full URLs have been added back in the IWO and Instructions Reference to AT-16-04 is removed from Instructions

Commentor	Comment	Instrument	Category	OCSE Response
	Action Transmittal 16-04, as that transmittal is archived and is no longer current.			
The Commonwealth of Massachusetts Department of Revenue Child Support Services Division	CSS respectfully submits the following specific recommendations for OCSE's consideration: **Changes to the IWO Form** • CSS suggests that the new Line 1f reads as follows: Check the below box that the obligor may have been reported as: ☐ Employee ☐ Independent Contractor ☐ Other **Changes to the IWO Instructions** • CSS suggests the instructions for the new 1f. read as follows: 1f. Optional Checkboxes: These are optional checkboxes that can be used to indicate the relationship between the recipient of the IWO and the obligor. Any source of regular periodic income is subject to an IWO, including sources such as annuities, pensions, trust distributions, dividend income, interest payments and other income as assigned by law. **Note:** The responsibility remains on the		IWO	Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are applicable to employees and non-employees.

	Commentor	Comment	Instrument	Category	OCSE Response
		Employer/Income Withholder to determine if the IWO is for an employee, an independent contractor or other recipient of regular periodic payments and to forward the IWO to the appropriate unit or department for processing. o Check the first box if the obligor may have been reported as an Employee. o Check the second box if the obligor may have been reported as an Independent Contractor. o Check the third box if the obligor may have been reported as receiving regular periodic income from the Income Withholder. • CSS suggests deleting the last sentence (beginning with “Additional information about this topic …” in the “**NOTE TO EMPLOYER/INCOME WITHHOLDER”** box on Page 4.			
8	**Washington State Department of Social and Health Services** **Monica Turnbaugh**	Please find attached comments from the Washington State Division of Child Support regarding the collection of information for proposed changes to the Income Withholding for Support and instructions, OMB # 0970-0154, 91			

Public Comments Received on the Income Withholding for Support, OMB# 0970-0154

Commentor	Comment	Instrument	Category	OCSE Response
Deputy Policy Administrator **360-664-5339 (o) / 360-791-1944 (c) /** **Monica.Turnbaugh@dshs.wa.gov**	FR 11979, published March 11, 2026. The Washington State Division of Child Support (DCS) generally supports the proposed changes to the Income Withholding for Support (IWO) form and instructions, because they encompass the wider variety of income sources subject to income withholding for child support. Anecdotally, many Support Enforcement Officers at DCS have experience answering questions from form recipients who are confused about their requirements under the law because they don't have a traditional employer-employee relationship with the subject of the IWO. We appreciate the clarifications on the face of the form and the instructions. We appreciate the opportunity to provide comments and propose enhancements from the perspective of a state child support agency using the IWO form.			
Washington State Department of Social and Health Services	1. We agree with the addition of the boxes at 1f allowing the state to note if the subject of the IWO has been reported to the agency as an employee or an independent contractor.			Thank you for your comments. Rather than adding an additional checkbox we propose adding a note to Section 1 of the IWO that states:

Commentor	Comment	Instrument	Category	OCSE Response
	DCS proposes there be a third option for individuals who do not fall into those two specifically defined categories. In particular, DCS is thinking of the Texas child support program's success in issuing IWOs to a transportation network company. Transportation network companies and other digital platforms may take the position that neither box applies to them and therefore are not required to honor the IWO. A third "Other" box on the face of the form could address situations that do not fit cleanly into the employee or independent contractor box and make it clearer still that the IWO recipient is an income payor and therefore required to withhold from the paying parent's income. A list in the instructions containing examples of regular periodic income would also be helpful in this regard.			NOTE: This form may be used to withhold from all income sources as defined by state laws such as workers' compensation and financial institution accounts.
Washington State Department of Social and Health Services	We ask that an instruction be added regarding the part of the company responsible for processing the IWO. An IWO for a traditional employee is			Thank you for your comments. Your recommendations have been included in the IWO and

Commentor	Comment	Instrument	Category	OCSE Response
	almost always handled by the same unit that handles payroll. An independent contractor or other income recipient might be paid out of an entirely separate part of the company, such as accounts payable. Employers receiving the National Medical Support Notice are already accustomed to forwarding the NMSN to the correct department within their company. Requiring an income payor to forward the IWO to the correct department is analogous and appropriate.			Instructions (1f) which have been revised to include: An employer remains responsible for identifying whether the named obligor is an employee or independent contractor. IWOs are applicable to employee and non-employees.
Washington State Department of Social and Health Services	DCS agrees with the proposed change to calculate a daily withholding rate. It will make working with day labor and temporary agencies much simpler. We wonder, though, how this would work in situations where someone can be paid upon request for a few days of work. In those situations, we recommend an instruction about multiplying the daily rate by the number of days for which the IWO subject is being paid.			Thank you for your comments. The Instructions have been updated to: An acceptable method of determining the amount to be paid on a daily basis may be to divide the annual obligation by 260. • The annual child support obligation is divided by 260 to derive a standardized daily withholding amount because 260 represents

	Commentor	Comment	Instrument	Category	OCSE Response
					the typical number of paid workdays in a full-time work year (52 weeks × 5 workdays). This method provides a uniform and predictable allocation of the annual obligation across the employee's earning days, facilitating consistent payroll withholding regardless of variable schedules,
	Washington State Department of Social and Health Services	We ask that you revert to spelled-out URLs in the form and instructions, rather than hyperlinks. While many employers and income payors have enrolled in e-IWO, many have not and receive paper forms instead. While DCS encourages employers and income payors to enroll in e-IWO, we cannot require them to do so. We would like to make sure those who receive paper forms continue to have ready access to the information that helps them comply with IWO requirements.		IWO and Instructions	Thank you for your comments. The full URLs have been added back in the IWO and Instructions
9	**National Council of Child Support Directors**	The National Council of Child Support Directors (NCCSD) is a nonpartisan organization composed of the fifty-four	Commentary		

Commentor	Comment	Instrument	Category	OCSE Response
Sharon Redmond, President	public child support agency directors who administer the federal child support program in each state and territory. On behalf of our members, we appreciate the opportunity to provide these comments on the proposed changes to the income withholding order (IWO) and instructions. NCCSD is pleased to host the Employer Collaboration Committee, comprised of state child support directors, the Employer Services Team at OCSE, and payroll professionals from employers across the country. NCCSD is grateful for the long-standing support of OCSE for the work of that Committee, particularly the last three employer symposia where daily pay and independent contractor reporting have been major discussion topics. The proposed changes to the IWO and instructions will strengthen a critical component of child support enforcement – payments made by entities for work and services performed by obligors – by broadening its applicability to today's modern			

Commentor	Comment	Instrument	Category	OCSE Response
	workforce. NCCSD generally supports the changes proposed by OCSE and offers the following suggestions to further improve its effectiveness in getting support to families.			
National Council of Child Support Directors	NCCSD is in favor of the new check boxes that can be filled in, at state option. However, NCCSD recommends a third box option titled "Other" to avoid any confusion that only employees and independent contractors are subject to income withholding because, under the law, the IWO applies to any regular periodic payment of income regardless of the source. For the IWO instructions, NCCSD proposes that the third box be described as: "Check the third box if the obligor may have been reported as receiving regular periodic income from the Income Withholder, or if the basis for the periodic income is unknown."			Thank you for your comments. Rather than adding an additional checkbox we propose adding a note to Section 1 of the IWO that states: NOTE: This form may be used to withhold from all income sources as defined by state laws such as workers' compensation and financial institution accounts.
National Council of Child Support Directors	As additional explanation to the income payer, NCCSD suggests the following paragraph be added to the instructions: Withholding is not limited to income paid to an employee or an independent contractor for services rendered. Any			Thank you for your comments. Rather than adding an additional checkbox we propose adding a note to Section 1 of the IWO that states:

Commentor	Comment	Instrument	Category	OCSE Response
	source of regular periodic income is subject to an IWO, including sources such as annuities, pensions, trust distributions, dividend income, interest payments, and other income as provided by state law. The responsibility remains on the Employer/Income Payor to determine if the IWO is for an employee, an independent contractor, or other recipient of regular periodic payments. By adding the third box and information in the instructions, businesses and other entities will understand that the IWO applies to any regular periodic payment source.			NOTE: This form may be used to withhold from all income sources as defined by state laws such as workers' compensation and financial institution accounts.
National Council of Child Support Directors	NCCSD strongly recommends that the IWO emphasize the responsibility of the income payer to conduct due diligence after receiving the IWO. We recommend that the following statement be moved from the IWO instructions to the form itself, directly under the check boxes, and revised as follows: The responsibility remains on the employer/income withholder to determine if the IWO is for an employee or an independent contractor and to			Thank you for your comments. IWO updated to reflect the suggested edits: 1f. Check the appropriate box if the obligor was reported as an: ☐Employee ☐Independent contractor An employer remains responsible to determine whether the named obligor is an employee or independent contractor. IWOs are

<table>
<tr><th>Commentor</th><th>Comment</th><th>Instrument</th><th>Category</th><th>OCSE Response</th></tr>
<tr><td></td><td>forward the IWO to the appropriate unit or department of the employer for processing. IWOs are applicable to employees and non-employees.</td><td></td><td></td><td>applicable to employees and non-employees.</td></tr>
<tr><td>National Council of Child Support Directors</td><td>Further, NCCSD applauds the addition of a withholding amount for a daily pay period.

However, in contrast to the other pay period intervals in the IWO (weekly, monthly, etc.), we believe OCSE’s intention is for the daily withholding rate to be applied not only in cases where income is paid every day, but also to pay-on-demand situations.

This requires slightly different guidance to employers/income withholders.

We suggest the instructions for daily pay period include the following additional sentence:
If employee/obligor is paid on demand, the total amount an employer/income withholder should withhold is the daily withholding amount multiplied by the number of workdays for which the employee/obligor is being paid.</td><td></td><td></td><td>Thank you for your comments.

The Instructions have been updated to:

An acceptable method of determining the amount to be paid on a daily basis may be to divide the annual obligation by 260.
The annual child support obligation is divided by 260 to derive a standardized daily withholding amount because 260 represents the typical number of paid workdays in a full-time work year (52 weeks × 5 workdays).
This method provides a uniform and predictable allocation of the annual obligation across the employee’s earning days,</td></tr>
</table>

Commentor	Comment	Instrument	Category	OCSE Response
				facilitating consistent payroll withholding regardless of variable schedules,
National Council of Child Support Directors	NCCSD also asks that OCSE not replace full URLs with hyperlinks. IWOs are commonly issued in paper form and the hyperlinks will not be active. Retaining the full URL provides a meaningful reference to the intended website.		IWO and Instructions	Thank you for your comments. The full URLs have been added back in the IWO and Instructions
National Council of Child Support Directors	Moreover, Action Transmittal 16-04 is an example of subregulatory guidance that was identified by OCSE on February 19, 2026, as being “eliminated” and “rescinded” and no longer reflecting “active guidance.” Accordingly, the reference to the AT should be removed.		Note to Employer/Income Withholder Box	Thank you for your comments. The reference to AT-16-04 has been removed from Instructions.
National Council of Child Support Directors	Finally, please reconsider some of the non-substantive changes in language or the location of language. For example, NCCSD agrees “comply” is preferable to the current “be in compliance,” and spelling out “child support agency” is clearer than using the acronym CSA. For many state systems, even the smallest change can require significant work. What NCCSD asks is that OCSE refrain from requiring changes unless they correct a mistake or make a material			Thank you for your comments. Based on your comments, we will not change the following: • “child support agency” to “CSA” • “Be in compliance with” to “comply” • “May not” to “cannot” • “the federal Office of Child Support Enforcement”

Commentor	Comment	Instrument	Category	OCSE Response
	improvement to a deficiency in the current IWO or instructions.			replaced with "OCSE" (Note: We will add "(OCSE)" after since it's the first time we define it.) We will make the remaining changes because they provide additional clarity that OCSE's Child Support Portal cannot be used by employers to submit payments. Including the note in the Payments section will serve as an additional reminder for employers. Changing "Lump Sum Payments" to "Report Lump Sums" and "lump sums" further clarifies the purpose of that section. The intent is to provide information on reporting lump-sum payments to child support agencies, not to suggest that employers can make payments through the portal. Removing the word "payments" helps eliminate that potential misunderstanding.

Commentor	Comment	Instrument	Category	OCSE Response