STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

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RE: Submission for OMB Review; Proposed Information Collection Activity; Income Withholding for Support. OMB #0970-0154. Federal Register, Vol 91, No. 47, March 11, 2026.

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.

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.

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 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.

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…" 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 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 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…"

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 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 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).

Thank you again for the opportunity to provide comments.

Sincerely,

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Central File: Income Withholding