



STATE OF WASHINGTON
DEPARTMENT OF SOCIAL AND HEALTH SERVICES
ECONOMIC SERVICES ADMINISTRATION
DIVISION OF CHILD SUPPORT HEADQUARTERS
PO Box 9162 · Olympia, WA 98507-9162

May 11, 2026

RE: Proposed changes to Income Withholding for Support and instructions, OMB # 0970-0154, 91 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.

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. 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.

2. 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 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.

3. 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.
4. 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.

Thank you for your consideration. Please feel free to contact me if you have any questions for our program regarding these comments.

Sincerely,

A handwritten signature in brown ink that reads "Sharon Redmond". The signature is written in a cursive, flowing style.

Sharon Redmond

Director

Washington State Division of Child Support