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RE: Proposed changes to income withholding order/notice and instructions
Federal Register Volume 91, No. 47, page 11979 (March 11, 2026)

The National Council of Child Support Directors (NCCSD) is a nonpartisan organization composed of the fifty-four 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 workforce. NCCSD generally supports the changes proposed by OCSE and offers the following suggestions to further improve its effectiveness in getting support to families.

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.” 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 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.

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 forward the IWO to the appropriate unit or department of the employer for processing. IWOs are applicable to employees and non-employees.

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.

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.

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. 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 improvement to a deficiency in the current IWO or instructions.

Thank you for recommending changes in the IWO and instructions to reflect the recommendations of the last several NCCSD Employer Symposia and for the opportunity to offer these suggestions.

Sharon Redmond
NCCSD President