

## INCOME WITHHOLDING FOR SUPPORT - Instructions

The Income Withholding for Support (IWO) is the OMB-approved form used for income withholding in:

- tribal, intrastate, and interstate cases enforced under Title IV-D of the Social Security Act
- all child support orders initially issued in the state on or after January 1, 1994, and
- all child support orders initially issued (or modified) in the state before January 1, 1994 if arrearages occur.

This form is the standard format prescribed by the Secretary in accordance with section 466(b)(6)(a)(ii) of the Social Security Act. **Except as noted, the following information is required and must be included.**

### Please note:

- For the purpose of this IWO form and these instructions, “state” is defined as a state or territory.
- Dos and don'ts on using this form are found at [www.acf.hhs.gov/css/resource/using-the-income-withholding-for-support-form-dos-and-donts](http://www.acf.hhs.gov/css/resource/using-the-income-withholding-for-support-form-dos-and-donts).

### COMPLETED BY SENDER:

- 1a. **Income Withholding Order/Notice for Support (IWO).** Check the box if this is an initial IWO.
- 1b. **Amended IWO.** Check the box to indicate that this form amends a previous IWO. Any changes to an IWO must be done through an amended IWO.
- 1c. **One-Time Order/Notice For Lump Sum Payment.** Check the box when this IWO is to attach a one-time collection of a lump sum payment after receiving notification from an employer/income withholder or other source. When this box is checked, enter the amount in field 14, Lump Sum Payment, in the *Amounts to Withhold* section. Additional IWOs must be issued to collect subsequent lump sum payments.
- 1d. **Termination of IWO.** Check the box to stop income withholding on a child support order. Complete all applicable identifying information to aid the employer/income withholder in terminating the correct IWO.
- 1e. **Date.** Date this form is completed and/or signed.
- 1f. **Child Support Enforcement (CSE) Agency, Court, Attorney, Private Individual/Entity (Check One).** Check the appropriate box to indicate which entity is sending the IWO. If this IWO is **not** completed by a state or tribal CSE agency, the sender should contact the CSE agency (see [www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-requirements)) to determine if the CSE agency needs a copy of this form to facilitate payment processing.

### NOTE TO EMPLOYER/INCOME WITHHOLDER:

This IWO must be regular on its face. The IWO must be rejected and returned to sender under the following circumstances:

- IWO instructs the employer/income withholder to send a payment to an entity other than a state disbursement unit (for example, payable to the custodial party, court, or attorney). Each state is required to operate a state disbursement unit (SDU), which is a centralized facility for collection and disbursement of child support payments. Exception: If this IWO is issued by a court, attorney, or private individual/entity and the initial child support order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, the employer/income withholder must follow the payment instructions on the form.
- Form does not contain all information necessary for the employer to comply with the withholding.
- Form is altered or contains invalid information.

- Amount to withhold is not a dollar amount.
- Sender has not used the OMB-approved form for the IWO.
- A copy of the underlying order is required and not included.

If you receive this document from an attorney or private individual/entity, a copy of the underlying support order containing a provision authorizing income withholding must be attached.

### COMPLETED BY SENDER:

- 1g. **State/Tribe/Territory.** Name of state or tribe sending this form. This must be a governmental entity of the state or a tribal organization authorized by a tribal government to operate a CSE program. If you are a tribe submitting this form on behalf of another tribe, complete field 1i.
- 1h. **Remittance ID (include w/payment).** Identifier that employers/income withholders must include when sending payments for this IWO. The Remittance ID is entered as the case identifier on the electronic funds transfer/electronic data interchange (EFT/EDI) record.

### NOTE TO EMPLOYER/INCOME WITHHOLDER:

The employer/income withholder must use the Remittance ID when remitting payments so the SDU or tribe can identify and apply the payment correctly. The Remittance ID is entered as the case identifier on the EFT/EDI record.

### COMPLETED BY SENDER:

- 1i. **City/County/Dist./Tribe. Optional** field for the name of the city, county, or district sending this form. If entered, this must be a government entity of the state or the name of the tribe authorized by a tribal government to operate a CSE program for which this form is being sent. If a tribe is submitting this form on behalf of another tribe, enter the name of that tribe.
- 1j. **Order ID.** Unique identifier associated with a specific child support obligation. It could be a court case number, docket number, or other identifier designated by the sender.
- 1k. **Private Individual/Entity.** Name of the private individual/entity or non-IV-D tribal CSE organization sending this form.
- 1l. **Case ID.** Unique identifier assigned to a state or tribal CSE case. In a state IV-D case as defined at 45 Code of Federal Regulations (CFR) 305.1, this is the identifier reported to the Federal Case Registry (FCR). One IWO must be issued for each IV-D case and must use the unique CSE Agency Case ID. For tribes, this would be either the FCR identifier or other applicable identifier.

Fields 2 and 3 refer to the employee/obligor's employer/income withholder and specific case information.

- 2a. **Employer/Income Withholder's Name.** Name of employer or income withholder.
- 2b. **Employer/Income Withholder's Address.** Employer/income withholder's mailing address including street/PO box, city, state, and zip code. (This may differ from the employee/obligor's work site.) If the employer/income withholder is a federal government agency, the IWO should be sent to the address listed under Federal Agency Income Withholding Contacts and Program Information at [www.acf.hhs.gov/css/resource/federal-agency-iwo-and-medical-contact-information](http://www.acf.hhs.gov/css/resource/federal-agency-iwo-and-medical-contact-information).
- 2c. **Employer/Income Withholder's FEIN.** Employer/income withholder's nine-digit Federal Employer Identification Number (if available).

- 3a. **Employee/Obligor's Name.** Employee/obligor's last name and first name. A middle name is **optional**.
- 3b. **Employee/Obligor's Social Security Number.** Employee/obligor's Social Security number or other taxpayer identification number.
- 3c. **Employee/Obligor's Date of Birth.** Employee/obligor's date of birth is **optional**.
- 3d. **Custodial Party/Obligee's Name.** Custodial party/obligee's last name and first name. A middle name is **optional**. Enter one custodial party/obligee's name on each IWO form. Multiple custodial parties/obligees are not to be entered on a single IWO. Issue one IWO per state IV-D case as defined at 45 CFR 305.1.
- 3e. **Child(ren)'s Name(s).** Child(ren)'s last name(s) and first name(s). A middle name(s) is **optional**. (Note: If there are more than six children for this IWO, list additional children's names and birth dates in the **Supplemental Information** section). Enter the child(ren) associated with the custodial party/obligee and employee/obligor only. Child(ren) of multiple custodial parties/obligees is not to be entered on an IWO.
- 3f. **Child(ren)'s Birth Date(s).** Date of birth for each child named.
- 3g. **Blank box.** Space for court stamps, bar codes, or other information.

**ORDER INFORMATION** – Field 4 identifies which state or tribe issued the order. Fields 5 through 12 identify the dollar amounts for specific kinds of support (taken directly from the support order) and the total amount to withhold for specific time periods.

- 4. **State/Tribe.** Name of the state or tribe that issued the support order.
- 5a-b. **Current Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.
- 6a-b. **Past-due Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.
- 6c. **Arrears Greater Than 12 Weeks?** The appropriate box (Yes/No) must be checked indicating whether arrears are greater than 12 weeks.
- 7a-b. **Current Cash Medical Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.
- 8a-b. **Past-due Cash Medical Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.
- 9a-b. **Current Spousal Support.** (Alimony) Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying support order.
- 10a-b. **Past-due Spousal Support.** (Alimony) Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order.
- 11a-c. **Other.** Miscellaneous obligations dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order. **Must specify** a description of the obligation (for example, court fees).
- 12a-b. **Total Amount to Withhold.** The total amount of the deductions **per** the corresponding time period. Fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a should total the amount in 12a.

## NOTE TO EMPLOYER/INCOME WITHHOLDER:

An acceptable method of determining the amount to be paid on a weekly or biweekly basis is to multiply the monthly amount due by 12 and divide that result by the number of pay periods in a year. Additional information about this topic is available in Action Transmittal 16-04, Correctly Withholding Child Support from Weekly and Biweekly Pay Cycles (<https://www.acf.hhs.gov/css/resource/correctly-withholding-child-support-from-weekly-and-biweekly-pay-cycles>).

## COMPLETED BY SENDER:

**AMOUNTS TO WITHHOLD** - Fields 13a through 13d specify the dollar amount to be withheld for this IWO if the employer/income withholder's pay cycle does not correspond with field 12b.

- 13a. **Per Weekly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid weekly.
- 13b. **Per Semimonthly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid twice a month.
- 13c. **Per Biweekly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid every two weeks.
- 13d. **Per Monthly Pay Period.** Total amount an employer/income withholder should withhold if the employee/obligor is paid once a month.
14. **Lump Sum Payment.** Dollar amount withheld when the IWO is used to attach a lump sum payment. This field should be used when field 1c is checked.
15. **Document Tracking ID.** **Optional** unique identifier for this form assigned by the sender.

**Please Note:** Employer's Name, FEIN, Employee/Obligor's Name and SSN, Case ID, and Order ID must appear in the header on page two and subsequent pages.

**REMITTANCE INFORMATION** - Payments are forwarded to the SDU in each state, unless the initial child support order was entered by a state before January 1, 1994 and never modified, accrued arrears, or was enforced by a child support agency or by a tribal CSE agency. If the order was issued by a tribal CSE agency, the employer/income withholder must follow the remittance instructions on the form.

16. **State/Tribe.** Name of the state or tribe sending this document.
17. **Days.** Number of days after the effective date noted in field 18 in which withholding must begin according to the state or tribal laws/procedures for the employee/obligor's principal place of employment.
18. **Date.** Effective date of this IWO.
19. **Business Days.** Number of business days within which an employer/income withholder must remit amounts withheld pursuant to the state or tribal laws/procedures of the principal place of employment.
20. **Percentage of Disposable Income.** The percentage of disposable income that may be withheld from the employee/obligor's paycheck. It is the sender's responsibility to determine the percentage an employer/income withholder is required to withhold.

## NOTE TO EMPLOYER/INCOME WITHHOLDER:

The employer/income withholder may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act [15 USC §1673(b)]; or 2) the amounts allowed by the jurisdiction of the employee/obligor's principal place of employment (i.e., the amounts allowed by state law if the employee/obligor's principal place of employment is in a state; or the amounts allowed by tribal law if the employee/obligor's principal place of employment is under tribal jurisdiction). State-specific withholding limitations, time requirements, and any allowable employer fees are available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tld\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html).

A federal government agency may withhold from a variety of incomes and forms of payment, including voluntary separation incentive payments (buy-out payments), incentive pay, and cash awards. For a more complete list, see 5 CFR 581.103.

## COMPLETED BY SENDER:

21. **State/Tribe.** Name of the state or tribe sending this document.
22. **Locator Code.** Geographic Locator Codes are standard codes for states, counties, and cities issued by the National Institute of Standards and Technology. These were formerly known as Federal Information Processing Standards (FIPS) codes.
23. **SDU/Tribal Order Payee.** Name of SDU (or payee specified in the underlying tribal support order) to which payments must be sent.
24. **SDU/Tribal Payee Address.** Address of the SDU (or payee specified in the underlying tribal support order) to which payments must be sent.

## COMPLETED BY EMPLOYER/INCOME WITHHOLDER:

25. **Return to Sender Checkbox.** The employer/income withholder should check this box and return the IWO to the sender if this IWO is not payable to an SDU or Tribal Payee or this IWO is not regular on its face as indicated on page 1 of these instructions.

## COMPLETED BY SENDER IF REQUIRED BY STATE OR TRIBAL LAW:

26. **Signature of Judge/Issuing Official.** Signature of the official authorizing this IWO.
27. **Print Name of Judge/Issuing Official.** Name of the official authorizing this IWO.
28. **Title of Judge/Issuing Official.** Title of the official authorizing this IWO.
29. **Date of Signature.** Date the judge/issuing official signs this IWO.
30. **Copy of IWO checkbox.** Check this box for all intergovernmental IWOs. If checked, the employer/income withholder is required to provide a copy of the IWO to the employee/obligor.

## ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

The following fields refer to federal, state, or tribal laws that apply to issuing an IWO to an employer/income withholder. State- or tribal-specific information may be included only in the fields below.

## COMPLETED BY SENDER:

31. **Liability.** Additional information on the penalty and/or citation of the penalty for an employer/income withholder who fails to comply with the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty.
32. **Anti-discrimination.** Additional information on the penalty and/or citation of the penalty for an employer/income withholder who discharges, refuses to employ, or disciplines an employee/obligor as a result of the IWO. The state or tribal law/procedures of the employee/obligor's principal place of employment govern the penalty.
33. **Supplemental Information.** Any state-specific information needed, such as maximum withholding percentage for nonemployees/independent contractors, fees the employer/income withholder may charge the obligor for income withholding, or children's names and DOBs if there are more than six children on this IWO. Additional information must be consistent with the requirements of the form and the instructions.

## COMPLETED BY EMPLOYER/INCOME WITHHOLDER:

### ***NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS***

The employer must complete this section when the employee/obligor's employment is terminated, income withholding ceases, or if the employee/obligor has never worked for the employer.

- 34a-b. **Employment/Income Status Checkbox.** Check the employment/income status of the employee/obligor.
35. **Termination Date.** If applicable, date employee/obligor was terminated.
36. **Last Known Telephone Number.** Last known (home/cell/other) telephone number of the employee/obligor.
37. **Last Known Address.** Last known home/mailling address of the employee/obligor.
38. **Final Payment Date.** Date employer sent final payment to SDU/Tribal Payee.
39. **Final Payment Amount.** Amount of final payment sent to SDU/Tribal Payee.
40. **New Employer's Name.** Name of employee's/obligor's new employer (if known).
41. **New Employer's Address.** Address of employee's/obligor's new employer (if known).

## COMPLETED BY SENDER:

### ***CONTACT INFORMATION***

42. **Issuer Name (Employer/Income Withholder Contact).** Name of the contact person that the employer/income withholder can call for information regarding this IWO.
43. **Issuer Telephone Number.** Telephone number of the contact person.
44. **Issuer Fax Number. Optional** fax number of the contact person.
45. **Issuer Email/Website. Optional** email or website of the contact person.
46. **Issuer Address (Termination/Income Status and Correspondence Address).** Address to

which the employer should return the Employment Termination or Income Status notice. It is also the address that the employer should use to correspond with the issuing entity.

47. **Issuer Name (Employee/Obligor Contact).** Name of the contact person that the employee/obligor can call for information.
48. **Issuer Telephone Number.** Telephone number of the contact person.
49. **Issuer Fax Number. Optional** fax number of the contact person.
50. **Issuer Email/Website. Optional** email or website of the contact person.

**Encryption Requirements:**

When communicating the Income Withholding for Support (IWO) through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

**The Paperwork Reduction Act of 1995**

This information collection and associated responses are conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. This form is designed to provide uniformity and standardization. Public reporting burden for this collection of information is estimated to average 5 minutes per response for Non-IV-D CPs; 2 minutes per response for employers; 3 seconds for e-IWO employers, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

## INCOME WITHHOLDING FOR SUPPORT

- 1a**  INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)  
**1b**  AMENDED IWO  
**1c**  ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT  
**1d**  TERMINATION OF IWO

Date: \_\_\_\_\_ **1e** \_\_\_\_\_

**1f**  Child Support Enforcement (CSE) Agency  Court  Attorney  Private Individual/Entity (Check One)

**NOTE:** This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions [www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions](http://www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions)). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory \_\_\_\_\_ **1g** Remittance ID (include w/payment) \_\_\_\_\_ **1h**  
 City/County/Dist./Tribe \_\_\_\_\_ **1i** Order ID \_\_\_\_\_ **1j**  
 Private Individual/Entity \_\_\_\_\_ **1k** Case ID \_\_\_\_\_ **1l**

**2a** \_\_\_\_\_ RE: \_\_\_\_\_ **3a**  
 Employer/Income Withholder's Name Employee/Obligor's Name (Last, First, Middle)  
**2b** \_\_\_\_\_ **3b**  
 Employer/Income Withholder's Address Employee/Obligor's Social Security Number  
 \_\_\_\_\_ **3c**  
 \_\_\_\_\_ Employee/Obligor's Date of Birth  
 \_\_\_\_\_ **3d**  
 \_\_\_\_\_ Custodial Party/Obligee's Name (Last, First, Middle)

Employer/Income Withholder's FEIN \_\_\_\_\_ **2c**

Child(ren)'s Name(s) (Last, First, Middle) \_\_\_\_\_ Child(ren)'s Birth Date(s) \_\_\_\_\_  
**3e** \_\_\_\_\_ **3f** \_\_\_\_\_

**3g**

**ORDER INFORMATION:** This document is based on the support order from \_\_\_\_\_ **4** \_\_\_\_\_ (State/Tribe). You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ _____ <b>5a</b>	Per _____ <b>5b</b>	current child support	
\$ _____ <b>6a</b>	Per _____ <b>6b</b>	past-due child support - <b>Arrears greater than 12 weeks?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>6c</b>
\$ _____ <b>7a</b>	Per _____ <b>7b</b>	current cash medical support	
\$ _____ <b>8a</b>	Per _____ <b>8b</b>	past-due cash medical support	
\$ _____ <b>9a</b>	Per _____ <b>9b</b>	current spousal support	
\$ _____ <b>10a</b>	Per _____ <b>10b</b>	past-due spousal support	
\$ _____ <b>11a</b>	Per _____ <b>11b</b>	other (must specify)	_____ <b>11c</b>

for a **Total Amount to Withhold** of \$ \_\_\_\_\_ **12a** per \_\_\_\_\_ **12b** \_\_\_\_\_

**AMOUNTS TO WITHHOLD:** You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$ \_\_\_\_\_ **13a** per weekly pay period      \$ \_\_\_\_\_ **13b** per semimonthly pay period (twice a month)  
 \$ \_\_\_\_\_ **13c** per biweekly pay period (every two weeks) \$ \_\_\_\_\_ **13d** per monthly pay period  
 \$ \_\_\_\_\_ **14** **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID \_\_\_\_\_ **15** \_\_\_\_\_



Employer's Name: 2a Employer FEIN: 2c

Employee/Obligor's Name: 3a SSN: 3b

Case Identifier: 1i Order Identifier: 1j

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs 17 days after the date of 18. Send payment within 19 business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements). For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at [www.acf.hhs.gov/sites/default/files/programs/css/tribal\\_agency\\_contacts\\_printable\\_pdf.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [https://www.bia.gov/tribalmap/DataDotGovSamples/tld\\_map.html](https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html).

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see [www.acf.hhs.gov/css/employers/employer-responsibilities/payments](http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments).

Include the Remittance ID with the payment and if necessary this locator code: 22.

Remit payment to <u>23</u>	(SDU/Tribal Order Payee)
at <u>24</u>	(SDU/Tribal Payee Address)

**25**  **Return to Sender (Completed by Employer/Income Withholder).** Payment must be directed to an SDU in accordance with sections 466(b)(5) and (6) of the Social Security Act or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

If Required by State or Tribal Law:	
Signature of Judge/Issuing Official: _____	<u>26</u>
Print Name of Judge/Issuing Official: _____	<u>27</u>
Title of Judge/Issuing Official: _____	<u>28</u>
Date of Signature: _____	<u>29</u>

If the employee/obligor works in a state or for a tribe that is different from the state or tribe that issued this order, a copy of this IWO must be provided to the employee/obligor.

**30**  If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

### ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

State-specific contact and withholding information can be found on the Federal Employer Services website located at [www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements).

Employers/income withholders may use OCSE's Child Support Portal (<https://ocsp.acf.hhs.gov/csp/>) to provide information about employees who are eligible to receive a lump sum payment, have terminated employment, and to provide contacts, addresses, and other information about their company.

**Priority:** Withholding for support has priority over any other legal process under State law against the same income (section 466(b)(7) of the Social Security Act). If a federal tax levy is in effect, please notify the sender.

**Combining Payments:** When remitting payments to an SDU or tribal CSE agency, you may combine withheld amounts from more than one employee/obligor's income in a single payment. You must, however, separately identify each employee/obligor's portion of the payment.

**Payments To SDU:** You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g., payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a court, attorney, or private individual/entity and the initial order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

Employer's Name: 2a Employer FEIN: 2c  
Employee/Obligor's Name: 3a SSN: 3b  
Case Identifier: 1i Order Identifier: 1j

**Reporting the Pay Date:** You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the state (or tribal law if applicable) of the employee/obligor's principal place of employment regarding time periods within which you must implement the withholding and forward the support payments.

**Multiple IWOs:** If there is more than one IWO against this employee/obligor and you are unable to fully honor all IWOs due to federal, state, or tribal withholding limits, you must honor all IWOs to the greatest extent possible, giving priority to current support before payment of any past-due support. Follow the state or tribal law/procedure of the employee/obligor's principal place of employment to determine the appropriate allocation method.

**Lump Sum Payments:** You may be required to notify a state or tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments.

**Liability:** If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by state or tribal law/procedure.

**31**

**Anti-discrimination:** You are subject to a fine determined under state or tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against an employee/obligor because of this IWO.

**32**

**Withholding Limits:** You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) [15 USC §1673 (b)]; or 2) the amounts allowed by the law of the state of the employee/obligor's principal place of employment, if the place of employment is in a state; or the tribal law of the employee/obligor's principal place of employment if the place of employment is under tribal jurisdiction. Disposable income is the net income after mandatory deductions such as: state, federal, local taxes; Social Security taxes; statutory pension contributions; and Medicare taxes. The federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% --to 55% and 65% --if the arrears are greater than 12 weeks. If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section.

Depending upon applicable state or tribal law, you may need to consider amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

**Arrears Greater Than 12 Weeks?** If the **Order Information** section does not indicate that the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

**Supplemental Information:**

**33**

Employer's Name: 2a Employer FEIN: 2c  
Employee/Obligor's Name: 3a SSN: 3b  
Case Identifier: 1i Order Identifier: 1j

**NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS:** If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

**34a**  This person has never worked for this employer nor received periodic income.

**34b**  This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: 35 Last known telephone number: 36

Last known address: 37

Final payment date to SDU/Tribal Payee: 38 Final payment amount: 39

New employer's name: 40

New employer's address: 41

**CONTACT INFORMATION:**

**To Employer/Income Withholder:** If you have questions, contact 42 (issuer name)

by telephone: 43, by fax: 44, by email or website: 45.

Send termination/income status notice and other correspondence to:  
46 (issuer address).

**To Employee/Obligor:** If the employee/obligor has questions, contact 47 (issuer name)

by telephone: 48, by fax: 49, by email or website: 50.

**IMPORTANT:** The person completing this form is advised that the information may be shared with the employee/obligor.

**Encryption Requirements:**

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

**The Paperwork Reduction Act of 1995**

This information collection and associated responses are conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. This form is designed to provide uniformity and standardization. Public reporting for this collection of information is estimated to average two to five minutes per response. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.