



Judicial Council of California

455 Golden Gate Avenue · San Francisco, California 94102-3688

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REPORT TO THE JUDICIAL COUNCIL

Item No.: 24-065

For business meeting on January 19, 2024

Title

Child Support: Income Withholding for Support

Agenda Item Type

Action Required

Rules, Forms, Standards, or Statutes Affected

Revise forms FL-195 and FL-196

Effective Date

January 22, 2024

Recommended by

Family and Juvenile Law Advisory Committee

Hon. Stephanie E. Hulse, Cochair

Hon. Amy M. Pellman, Cochair

Date of Report

December 28, 2023

Contact

Anna L. Maves, 916-263-8624

anna.maves@jud.ca.gov

Executive Summary

The Family and Juvenile Law Advisory Committee recommends revising *Income Withholding for Support* (form FL-195) and *Income Withholding for Support—Instructions* (form FL-196) to be consistent with recent changes to the federal versions of the forms. Family Code section 5208 and federal law require that all earnings assignment orders for support be issued using a uniform format prescribed by the Secretary of Health and Human Services.

Recommendation

The Family and Juvenile Law Advisory Committee recommends that the Judicial Council, effective January 22, 2024, revise *Income Withholding for Support* (form FL-195) and *Income Withholding for Support—Instructions* (form FL-196) to make them consistent with recent changes to the federal versions of the forms and to comply with Family Code section 5208 and federal law.

The proposed revised forms are attached at pages 6–16.

Relevant Previous Council Action

Income Withholding for Support and *Income Withholding for Support—Instructions* were developed by the federal Office of Child Support Services (OCSS)¹ and were originally adopted by the Judicial Council on December 2, 1999. Effective January 1, 2003, *Income Withholding for Support* was renumbered as form FL-195, and the instructions for form FL-195 were renumbered as form FL-196.

The federal Office of Management and Budget (OMB) has revised both forms over the years, with the Judicial Council revising forms FL-195 and FL-196 accordingly several times since they were originally adopted. Most recently, effective September 1, 2021, the Judicial Council revised forms FL-195 and FL-196 consistent with the changes made by the federal OMB on October 1, 2020, without circulating the forms for public comment.

Analysis/Rationale

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) (Pub.L. No. 104-193) instituted welfare reform, which included a requirement that OCSS develop a standardized form to collect child support payments in all title IV-D cases and in non-title IV-D cases with orders initially issued in the state on or after January 1, 1994. Local child support agencies and the courts that are authorized under state law to issue income withholding orders (IWOs) must use the OMB-approved IWO for all child support withheld by employers.

Family Code section 5208 was amended in 1999 to comply with this federal mandate and required that the federal form, *Order/Notice to Withhold Income for Child Support*,² be used as the IWO in any action in which child or family support is ordered.³ Under Family Code section 5208, the Judicial Council must adopt the federal form without any modifications. Significant amounts of federal funding for both welfare and child support programs are contingent on compliance with federal child support program regulations. Thus, it is important that state forms and procedures comply with these regulations.

However, California courts and the public are provided an opportunity to comment via the *Federal Register* when the OCSS solicits comments for revisions to the form. Specifically, comments for revisions to *Income Withholding for Support* were solicited via the *Federal Register* on July 12, 2023.⁴

¹ Previously known as Office of Child Support Enforcement.

² In 2007, the federal form was renamed *Income Withholding for Support*.

³ PRWORA requires that states transmit orders and notices for income withholding to employers using uniform formats prescribed by the Secretary of Health and Human Services. (42 U.S.C. § 666(b)(6)(A)(ii).) Title 42 United States Code section 666 can be found at www.law.cornell.edu/uscode/text/42/666. Family Code section 5208 is available at https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=FAM§ionNum=5208.

⁴ The request for comment on the *Federal Register* is available at www.govinfo.gov/content/pkg/FR-2023-07-12/pdf/2023-14662.pdf.

OCSS reviewed the comments received by states and members of the public and incorporated comments into the revised form. The revised form was issued by OCSS on October 5, 2023, and became effective immediately, but states are allowed until September 30, 2024, to implement the changes to the form. To avoid confusion caused by the prior expiration date on the Judicial Council forms and to allow stakeholders an opportunity to make systems changes to incorporate the revised forms by the federal deadline, the Family and Juvenile Law Advisory Committee recommends that the forms be revised immediately.

Specifically, the advisory committee recommends that forms FL-195 and FL-196 be revised consistent with the changes made to the federal forms, including:

- Moving the Paperwork Reduction Act language from form FL-195 to page 7 of form FL-196);
- Bolding “Tribal order payee” in the “Remit payment to” box (form FL-195, section V);
- Updating “Office of Child Support Enforcement” to “Office of Child Support Services” (both forms);
- Editing the instructions in the Note to Employer/Income Withholder section (form FL-196, item 1f);
- Bolding the tribal child support agency order instructions under Remittance Information (form 196, section V); and
- Adding more details to the instructions regarding the Office of Management and Budget expiration date (form FL-196, item 1d).

In addition to the changes made by the OCSS, the advisory committee recommends that the remittance section on page 2 of form FL-195 continue to be prepopulated with the address of the California State Disbursement Unit (SDU). This addition to the form revisions was approved by the council effective January 1, 2015, to ensure compliance with federal and state law requiring employers to send all earnings withheld under the terms of an earnings assignment order to the SDU for disbursement to the obligee, whether the local child support agency is providing services or not. No change is being recommended on this point.

The committee further recommends that forms FL-195 and FL-196 be adopted as optional forms. Federal law requires that notice given to the employer to withhold income shall be issued in a standard format. This format is available both on the federal *Income Withholding for Support* form⁵ and instructions⁶ and on Judicial Council forms FL-195 and FL-196. Because the use of either the federal forms or the Judicial Council forms is appropriate, the Judicial Council forms should be made optional for use.

⁵ The federal *Income Withholding for Support* is available at www.acf.hhs.gov/sites/default/files/documents/ocse/omb_0970_0154.pdf.

⁶ The federal *Income Withholding for Support—Instructions* is available at www.acf.hhs.gov/sites/default/files/documents/ocse/omb_0970_0154_instructions.pdf.

The committee notes that the federal *Income Withholding for Support* continues to require that the employee's social security number be included on the form. The intention of this requirement is that employers can do their due diligence in making sure that the IWO received is for the correct employee. The committee acknowledges that there may be some concerns regarding confidentiality. However, because this is a mandatory federal form, it cannot be revised to remove this item or provide further instruction to the person completing the form, and the item has been on form FL-195 for as long as it has been on the federal form. (See form FL-195, item II.)

Nevertheless, rule 1.201(a)(1) of the California Rules of Court provides, "If an individual's social security number is required in a pleading or other paper filed in the public file, only the last four digits of that number may be used." Compliance with this rule by the person filling out the form will protect the obligor's confidential information, while still providing sufficient information for the employer and substantially adhering to the federal form.

Policy implications

These forms are mandated by federal law, and the recommended revisions do no more than reflect the changes mandated in the federal forms.

Comments

Forms FL-195 and FL-196 were not circulated for comment because these forms must be implemented as approved by the OMB without any local changes. For that reason, the revisions apply under California Rules of Court, rule 10.22(d) as minor changes unlikely to create controversy because they directly implement federal law, so they can be approved without being circulated for comment.

Alternatives considered

The committee has previously considered not recommending approval of the federal *Income Withholding Order for Support* and instructions as Judicial Council forms because state child support agencies and tribes that operate child support programs established in accordance with title IV-D must use the federal forms without revision. However, because these forms are widely used by California government agencies, attorneys, and self-represented parents to collect child support and because those support payments must be made to the SDU, the committee recommends continuing to approve these federal forms as Judicial Council forms to ensure that the forms are accessible and contain information about where employers must send support payments.

Fiscal and Operational Impacts

The committee is unaware of any implementation requirements, costs, or operational impacts that will affect the local courts as a result of approval of the proposed forms other than standard reproduction costs and training of court staff regarding changes to the revised forms because the changes to the forms make no change to the current process for issuing income withholding

orders. The forms will be posted on the California Courts website. Courts will not incur costs beyond those that they may incur if they provide the forms to the public.

Attachments and Links

1. Forms FL-195 and FL-196, at pages 6–16

INCOME WITHHOLDING FOR SUPPORT

OMB 0970-0154
Expiration Date: 08/31/2026

I. Sender Information: (Completed by the Sender)

Date: _____

- INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
- ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
- AMENDED IWO
- TERMINATION OF IWO

Child Support Agency (CSA) 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). If you receive this document from someone other than a state or tribal CSA agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory _____ Remittance ID (include w/payment) _____
 City/County/Dist./Tribe _____ Order ID _____
 Private Individual/Entity _____ Case ID _____

II. Employer and Case Information: (Completed by the Sender)

Employer/Income Withholder's Name _____ Employer/Income Withholder's Address _____ _____ _____ Employer/Income Withholder's FEIN _____ Child(ren)'s Name(s) (Last, First, Middle) _____ _____ _____ _____ _____	RE: _____ Employee/Obligor's Name (Last, First, Middle) _____ Employee/Obligor's Social Security Number _____ Employee/Obligor's Date of Birth _____ Custodial Party/Obligee's Name (Last, First, Middle) _____ <div style="border: 1px solid black; width: 100%; height: 100%;"></div>
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III. Order Information: (Completed by the Sender)

This document is based on the support order from _____ (State/Tribe).

You are required by law to deduct these amounts from the employee/obligor's income until further notice.

- \$ _____ Per _____ current child support
- \$ _____ Per _____ past-due child support - Arrears greater than 12 weeks? Yes No
- \$ _____ Per _____ current cash medical support
- \$ _____ Per _____ past-due cash medical support
- \$ _____ Per _____ current spousal support
- \$ _____ Per _____ past-due spousal support
- \$ _____ Per _____ other (must specify) _____

for a **Total Amount to Withhold** of \$ _____ per _____.

IV. Amounts to Withhold: (Completed by the Sender)

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:

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

Document Tracking ID _____

Employer/Income Withholder's Name: _____ Employer/Income Withholder's FEIN: _____
Employee/Obligor's Name: _____ SSN: _____
Case ID: _____ Order ID: _____

V. Remittance Information: (Completed by the Sender except for the "Return to Sender" check box.)

If the employee/obligor's principal place of employment is _____ (State/Tribe), you must begin withholding no later than the first pay period that occurs _____ days after the date of _____ of the order/notice. Send payment within _____ 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 _____ % of disposable income for all orders. If the employee/obligor's principal place of employment is not _____ (State/Tribe), obtain withholding limitations, time requirements, the appropriate method to allocate among multiple child support cases/orders, 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. 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 or www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

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. The CCPA is available at <https://www.dol.gov/agencies/whd/fact-sheets/30-cppa>. 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.

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.

If the obligor is a nonemployee, obtain withholding limits from the **Supplemental Information** section in this IWO. This information is also available at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements.

Remit payment to	<u>California State Disbursement Unit</u>	(SDU/Tribal Order Payee)
at	<u>P.O. Box 989067, West Sacramento, CA 95798-9067</u>	(SDU/Tribal Payee Address)

Include the Remittance ID with the payment and if necessary this locator code of the SDU/**Tribal order payee** on the payment.

To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit (SDU). Contacts and information are found at www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements.

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 in Section VI). 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: _____
Print Name of Judge/Issuing Official: _____
Title of Judge/Issuing Official: _____
Date of Signature: _____

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.

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

Employer/Income Withholder's Name: _____ Employer/Income Withholder's FEIN: _____
Employee/Obligor's Name: _____ SSN: _____
Case ID: _____ Order ID: _____

VI. Additional Information for Employers/Income Withholders: (Completed by the Sender)

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.

Payments: You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSA within 7 business days, or fewer if required by state law, after the date the income would have been paid to the employee/obligor and include the date you withheld the support from his or her income. You may combine withheld amounts from more than one employee/obligor's income in a single payment as long as you separately identify each employee/obligor's portion of the payment. Child support payments may not be made through the federal Office of Child Support Services (OCSS) Child Support Portal.

Lump Sum Payments: You may be required to notify a state or tribal CSA of upcoming lump sum payments, such as bonuses, commissions, or severance pay, to this employee/obligor. Contact the sender to determine if you are required to report and/or withhold lump sum payments. Employers/income withholders may use the OCSS Child Support Portal (ocsp.acf.hhs.gov/csp/) to provide information about employees who are eligible to receive lump sum payments and to provide contacts, addresses, and other information about their companies. Child support payments may not be made through the federal OCSS Child Support Portal.

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.

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.

Supplemental Information:

Employer/Income Withholder's Name: _____ Employer/Income Withholder's FEIN: _____
Employee/Obligor's Name: _____ SSN: _____
Case ID: _____ Order ID: _____

VII. Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSA and/or the sender by returning this form to the address listed in the **Contact Information** section below or by using the OCSS Child Support Portal (ocsp.acf.hhs.gov/csp/). Please report the new employer or income withholder, if known.

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

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

Please provide the following information for the employee/obligor:

Termination date: _____ Last known telephone number: _____

Last known address: _____

Final payment date to SDU/Tribal Payee: _____ Final payment amount: _____

New employer's or income withholder's name: _____

New employer's or income withholder's address: _____

VIII. Contact Information: (Completed by the Sender)

To Employer/Income Withholder: If you have questions, contact _____ (sender name) by telephone: _____, by fax: _____, by email or website: _____.

Send termination/income status notice and other correspondence to: _____ (sender address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ (sender name) by telephone: _____, by fax: _____, by email or website: _____.

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 Services. 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).

INCOME WITHHOLDING FOR SUPPORT—Instructions

FL-196

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
- 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.

I. Sender Information: (Completed by the sender) Check one box for fields 1a–1d.

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.

- The OMB expiration date is printed on the IWO form.
 - However, the IWO sent on a case does not expire on the OMB expiration date—once the IWO has been sent to the employer, then the IWO is in effect until it is terminated by the Issuing Agency.
 - The Issuing Agency must make any system updates to implement the currently approved IWO form as soon as possible. In the interim, OMB extended the expiration date of the previously approved form to allow child support agencies to issue an IWO until programing for the currently approved form is complete.

1e. **Date.** Date this form is completed and/or signed.

1f. **Child Support Agency (CSA), Court, Attorney, Private Individual/Entity (Check one box).** Check the appropriate box to indicate which entity is sending the IWO. If this IWO is **not** completed by a state or tribal CSA, the sender should contact the CSA (see www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-requirements) to determine if the CSA 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 CSA, the employer/income withholder must follow the payment instructions on the form.**
- After processing an IWO, the payment is returned to the income withholder because the order information is not on the child support system and the SDU could not process the payment. The income withholder should return the payment to employee.

- Form does not contain all information necessary for the employer to comply with the withholding, such as missing Remittance Identifier, invalid case identifier, or missing sender contact information.
- Form is altered or contains invalid information, such as “step-down” provisions or other future events that an employer is not required to monitor.
- 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.

1g. **State/Tribe/Territory.** Name of state or tribe sending this form. This must be a government entity of the state or a tribal organization authorized by a tribal government to operate a child support program. If you are a tribe submitting this form on behalf of another tribe, complete field 1i.

1h. **Remittance ID (include w/payment).** Identifier for the SDU/Tribal Payee designated in the Remittance Information section, field 22, 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.

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 child support 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. *Optional*** 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 CSA 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 CSA Case ID. For tribes, this would be either the FCR identifier or other applicable identifier.

II. Employer and Case Information: (Completed by the Sender)

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.

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, field 33). 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.

III. Order Information: (Completed by the Sender)

The first field identifies which state or tribe issued the order. The other fields 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>)

IV. Amount to Withhold: (Completed by the Sender)

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/Income Withholder's Name, FEIN, Employee/Obligor's Name and SSN, Case ID, and Order ID must appear in the header on page 2 and subsequent pages.

V. Remittance Information: (Completed by the Sender except for the "Return to Sender" check box, field 25. Fields 26–29 are completed only if required by state or tribal law.)

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 CSA. **If the order was issued by a tribal CSA, the employer/income withholder must follow the remittance instructions on the form in the Supplemental Information Section.**

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.** Implementation date of this IWO, expressed as date of "service," "receipt," or "mailing." Only one of the three choices is to be entered in the blank line.

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. Senders must enter a specific percentage and not a range of percentages.

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).

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 on the IWO.

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.

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 or https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

Depending on applicable state or tribal law, you may need to consider amounts paid for health care premiums to determine disposable income and apply appropriate withholding limits.

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.

21. **State/Tribe.** Name of the state or tribe sending this document.

NOTE TO SENDER: The Sender must designate the correct SDU. In certain cases, the Sender may be required to designate an SDU (field 22), corresponding SDU Address (field 23), and if required Locator Code (field 24) that is different than the Sender's SDU (see OCSS's AT-17-07: Interstate Child Support Payment Processing, <https://www.acf.hhs.gov/css/resource/interstate-child-support-payment-processing>). The Remittance ID in field 1h must correspond with the SFDU identified in field 22.

22. **SDU/Tribal Order Payee.** Name of SDU (or payee specified in the underlying tribal support order) to which payments must be sent.

23. **SDU/Tribal Payee Address.** Address of the SDU (or payee specified in the underlying tribal support order) to which payments must be sent.

24. **Locator Code.** *Optional* code of the SDU/Tribal Order payee state where payment is being remitted. Geographic Locator Codes are standard codes for states, counties, cities, and territories issued by the National Institute of Standards and Technology. These were formerly known as Federal Information Processing Standards (FIPS) codes.

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.

26. **Signature of Judge/Issuing Official.** Signature of the official authorizing this IWO if required by state or tribal law.

27. **Print Name of Judge/Issuing Official.** Name of the official authorizing this IWO if required by state or tribal law.

28. **Title of Judge/Issuing Official.** Title of the official authorizing this IWO if required by state or tribal law.

29. **Date of Signature.** Date the judge/issuing official signs this IWO if required by state or tribal law.

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.

VI. Additional Information for Employers/Income Withholders: (Completed by the Sender)

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.

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.

VII. Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

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. The employer/income withholder may report new payment sources such as workers' compensation, if known.

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 or Income Withholder's Name. Name of employee's/obligor's new employer or income withholder (if known).

41. New Employer's or Income Withholder's Address. Address of employee's/obligor's new employer or income withholder (if known).

VIII. Contact Information: (Completed by the Sender)

42. Sender Contact for Employer/Income Withholder. Name of the person that the employer/income withholder can call for information regarding this IWO. If the sender is a victim of family or domestic violence, rather than including direct contact information, enter contact information for someone else who will communicate for you.

43. Sender Telephone Number. Telephone number of the contact person.

- 44. Sender Fax Number.** *Optional* fax number of the contact person.
- 45. Sender Email/Website.** *Optional* email or website of the contact person.
- 46. Sender 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. Sender Contact for Employee/Obligor.** Name of the contact person that the employee/obligor can call for information.
- 48. Sender Telephone Number.** Telephone number of the contact person.
- 49. Sender Fax Number.** *Optional* fax number of the contact person.
- 50. Sender Email/Website.** *Optional* email or website of the contact person.

Encryption Requirements:

You must take precautions to secure data when transmitting the IWO electronically. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Services. 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 (Pub.L. 104-13): Public reporting burden for this mandatory collection of information [42 U.S.C. §§ 66(a)(1), (a)(8) and 666(b)(6)] is estimated to average two to five minutes per response. Information collected for this program is subject to the federal confidentiality requirements [45 CFR 303.21]. A federal 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. If you have any comments on this collection of information, please contact OCSSFedSystems@acf.hhs.gov