Judicial Council *of* California

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

courts.ca.gov

CIRCULATING ORDER MEMORANDUM TO THE JUDICIAL COUNCIL

Circulating Order Number: CO-26-04

Child Support: Income Withholding for Support

Circulating Order Details

Rules, Forms, Standards, or Statutes Affected
Revise form FL-195

Recommended by
Michelle Curran, Administrative Director
Judicial Council

Action Requested
VOTING MEMBERS ONLY: Submit votes by responding to the transmittal email.

Please Respond By
October 8, 2026

Date of Report
October 5, 2026

Contact
Anna L. Maves, 916-263-8624
anna.maves@jud.ca.gov

Public Comment
Not Applicable

California Rules of Court, rules 10.5(h) and 10.13(d) allow the Judicial Council to act on business between meetings, including urgent matters, by circulating order. This memorandum is not a Judicial Council meeting; circulating orders are conducted via electronic communications. Prior public notice of a proposed circulating order is not required.

Executive Summary

On August 28, 2026, the Office of Child Support Enforcement, the federal agency that oversees the national child support program, provided notice that it revised its federal *Income Withholding for Support* form, extending the expiration date to August 31, 2027, with no other changes. On October 1, 2026, the Rules Committee reviewed the proposal in this circulating order memorandum under California Rules of Court, rule 10.13(d) and approved its circulation to the council.

The revised form is to be implemented on October 14, 2026. Judicial Council staff recommend revising California's version of the federal form to update the expiration date. Action must be taken between the Judicial Council's regularly scheduled meetings to avoid confusion as the current version of the form reflects the previous expiration date.

Recommendation

Staff recommend that the Judicial Council, effective October 14, revise *Income Withholding for Support* (form FL-195) to be consistent with a recent change to the federal version of the form that extends the form's expiration date by an additional year.

The proposed revised form is attached at pages 5–8.

Relevant Previous Council Action

Income Withholding for Support was developed by the Office of Child Support Enforcement (OCSE) and was originally approved by the Judicial Council on December 2, 1999. Effective January 1, 2003, the form was renumbered as FL-195.

The federal Office of Management and Budget (OMB) has revised the form over the years, with the Judicial Council revising form FL-195 accordingly several times since it was originally adopted. Most recently, effective January 22, 2024, the Judicial Council revised the form consistent with the changes made by the OMB on October 5, 2023, without circulating the form for public comment.

Analysis/Rationale

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Pub.L. No. 104-193) instituted welfare reform, which included a requirement that OCSE 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*,[1] be used as the IWO in any action in which child or family support is ordered.[2] 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

[1] In 2007, the federal form was renamed *Income Withholding for Support*.

[2] The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 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).)

compliance with federal child support program regulations. Thus, it is important that state forms and procedures comply with these regulations.

California courts and the public are provided an opportunity to comment when the OCSE solicits comments for revisions to the form via the *Federal Register*. Specifically, comments for revisions to *Income Withholding for Support* were solicited via the *Federal Register* on July 10, 2026.[3]

After the comment period closed, OCSE sent notice to each state in an email that the expiration date on the form was extended for one additional year to August 31, 2027, and that OCSE authorized states one year to implement the revisions to the form. At this time, the only revision to the form is changing the expiration date from August 31, 2026, to August 31, 2027. To avoid confusion caused by the prior expiration date and allow court stakeholders an opportunity to make systems changes to incorporate the revised form by the federal deadline, it is recommended that the form be revised as soon as practicable.

Policy implications

This form is mandated by federal law, and the recommended revision does no more than reflect the change mandated in the federal form.

Comments

Proposed revised form FL-195 was not circulated for comment because this form must be implemented as approved by the OMB without any local changes. For that reason, the revision falls within California Rules of Court, rule 10.22(d)(2) as a minor change unlikely to create controversy.

Alternatives considered

Staff considered whether to recommend that the federal *Income Withholding Order for Support* not be approved as a Judicial Council form because state child support agencies and tribes that operate child support programs established in accordance with title IV-D must use the federal form without revision. However, this form is widely used by California government agencies, attorneys, and self-represented parents to collect child support. Because those support payments must be made to the California State Disbursement Unit, it is recommended that the council continue to approve this federal form as a Judicial Council form to ensure that the form is accessible and contains information about where employers must send support payments.

Fiscal and Operational Impacts

Staff has not identified any implementation requirements, costs, or operational impacts affecting the local courts that may result from approval of the proposed form other than standard

[3] Submission for Office of Management and Budget Review; Income Withholding for Support (July 10, 2026) 91 Fed. Reg. 42734, 42735.

reproduction costs, as the change to the form makes no change to the current process for issuing income withholding orders.

Attachments and Links

1. Form FL-195, at pages 5–8
2. Voting instructions, at page 9
3. Vote and signature pages, at pages 10–11

Author

Anna L. Maves
Principal Managing Attorney, Center for Families, Children & the Courts

INCOME WITHHOLDING FOR SUPPORT

OMB 0970-0154
Expiration Date: 08/31/2027

I. Sender Information: (Completed by the Sender) **Date:** _____

☐ **INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)** ☐ **AMENDED IWO**
☐ **ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT** ☐ **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 acf.gov/css/form/income-withholding-support-iwo-form-instructions-sample). 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)

_____ RE: _____
Employer/Income Withholder's Name Employee/Obligor's Name (Last, First, Middle)

_____ _____
Employer/Income Withholder's Address Employee/Obligor's Social Security Number

_____ _____
Employee/Obligor's Date of Birth

_____ _____
Custodial Party/Obligee's Name (Last, First, Middle)

Employer/Income Withholder's FEIN _____

Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)

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 acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at acf.gov/css/training-technical-assistance/tribal-child-support-agency-contacts or bia.gov/service/tribal-leaders-directory.

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 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 acf.gov/css/contact-information/state-income-withholding-contacts-and-program-requirements.

Remit payment to	**California State Disbursement Unit**	(SDU/Tribal Order Payee)
at	**P.O. Box 989067, West Sacramento, CA 95798-9067**	(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 acf.gov/css/contact-information/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).

INSTRUCTIONS FOR REVIEW AND ACTION BY CIRCULATING ORDER

Voting members

- Please reply to the email message with "I approve," "I disapprove," or "I abstain," by noon on **October 8, 2026.**
- If you are unable to reply by noon on **October 8, 2026**, please do so as soon as possible thereafter.

Advisory members

The circulating order is being emailed to you for your information only. There is no need to sign or return any documents.

CIRCULATING ORDER
Judicial Council of California
Voting and Signature Pages

Effective October 14, 2026, the Judicial Council approves the revision of *Income Withholding for Support* (form FL-195) to extend the expiration date on the form an additional year to August 31, 2027, consistent with the changes made to the federal version of the form.

My vote is as follows:

☐ **Approve** ☐ **Disapprove** ☐ **Abstain**

Patricia Guerrero, Chair	Judith K. Dulcich
Marta Ann Alcumbrac	Mary J. Greenwood
Maria Lucy Armendariz	Maria D. Hernandez
Bunmi O. Awoniyi	Brad R. Hill
Stacy Boulware Eurie	Ash Kalra
Carol A. Corrigan	Ann C. Moorman
Charles Crompton	Ricardo R. Ocampo

My vote is as follows:

☐ **Approve** ☐ **Disapprove** ☐ **Abstain**

Craig M. Peters	Thomas J. Umberg
Michael Rhoads	Eric J. Wersching
Dena Stone	Tamara L. Wood
Alekxia Torres Stallings	

Date:

Attest:

Administrative Director and
Secretary of the Judicial Council