

INCOME WITHHOLDING FOR SUPPORT - Instructions

The Income Withholding for Support (IWO) is a standardized form used for income withholding in Tribal, intrastate, interstate, and non-governmental cases. When completing the form, include the following information:

Please note:

- For the purpose of these instructions, "State" is defined as a State or Territory.
 - A blank box has been placed in the shaded box on the front page midway down under the Custodial Party (3c) field for court stamps, bar codes or other information.
- 1a. Income Withholding Order/Notice for Support (IWO) or Amended IWO. Check a box to indicate whether this is an original IWO or an amended IWO. If field 1a is checked, 1b should be left blank.
- 1b. One-Time Order/Notice - Lump Sum Payment. Check the box when the IWO is used to attach a one-time, lump sum payment. When this box is checked, enter the amount in field 14, One-Time Lump Sum Payment, in the *Order Information* section. When attaching a lump sum payment, leave fields 5a through 13d blank. If field 1b is checked, 1a should be left blank. This is a one-time collection of a lump sum payment. If there are additional lump sum payments to be attached, additional IWOs should be used to collect each lump sum payment.
- 1c. Termination of the IWO. Check the box when the income withholding has terminated. Complete all applicable identifying information to aid the employer in terminating the correct IWO.
- 1d. Date this form is completed and/or signed.
- 1e. State or Tribal Child Support Enforcement Agency, Court, Attorney, Private Individual/Entity (Check one). Check the appropriate box to indicate which entity is sending the IWO. **Note:** If the employer/income withholder receives this document from someone other than a State or Tribal CSE agency or a court, a copy of the underlying order that contains a provision authorizing income withholding must be attached.
- 1f. Name of State sending this form.
- 1g. MACSS Case ID. This is a unique identifier assigned to a case.
- 1h. Name of the city, county or district sending this form. This must be a governmental entity of the State.
- 1i. Order ID. This is a specific identifier designated to identify the order
- 1j. Leave this field blank.

Fields 2 and 3 refer to the employee/obligor's employer, and case identification.

- 2a. Employer/income withholder's name.
- 2b. Employer/income withholder's mailing address, city, and state. (This may differ from the employee/obligor's work site).
- 2c. Employer/income withholder's nine-digit Federal Employer Identification Number (if known).
- 3a. Employee/obligor's last name, first name, and middle initial.
- 3b. Employee/obligor's Social Security Number.
- 3c. Custodial party/obligee's last name, first name, and middle initial.
- 3 d, f, h, j, l, and n. Child's last name, first name, and middle initial. (Note: If there are more than six children for this IWO, list additional children's names and birth dates in field 31 (Additional Information).
- 3 e, g, i, k, m, and o. Child's birth date.

ORDER INFORMATION - Fields 4 through 13 refer to the dollar amount to withhold for a specific kind of support (taken directly from the support order) per specific time period.

- 4. Name of the state that issued the withholding order.
- 5a-b. Current child support dollar amount to be withheld monthly.
- 6a-b. Past-due child support dollar amount to be withheld monthly.
- 6c. Check the appropriate box if arrears are greater than 12 weeks. (Yes/No)
- 7a-b. Current cash medical support dollar amount to be withheld monthly.
- 8a-b. Past-due cash medical support dollar amount to be withheld monthly.
- 9a-b. Current spousal support (alimony) dollar amount to be withheld monthly.
- 10a-b. Past-due spousal support (alimony) dollar amount to be withheld monthly.
- 11a-c. Miscellaneous obligations dollar amount to be withheld monthly. Specify the obligation in field 11c.
- 12a. Total amount of deductions in fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a.
- 12b. Field has been pre-filled.

AMOUNTS TO WITHHOLD - Fields 13a through 13d refer to the dollar amount to be withheld for this IWO for a specific pay cycle.

- 13a. Total amount an employer should withhold if the employee/obligor is paid weekly.
- 13b. Total amount an employer should withhold if the employee/obligor is paid every two weeks.
- 13c. Total amount an employer should withhold if the employee/obligor is paid twice a month.
- 13d. Total amount an employer should withhold if the employee/obligor is paid once a month.
- 14. Amount to be withheld when the IWO is used to attach a one-time lump sum payment. This field should be used in conjunction with field 1b. When attaching a lump sum payment, leave fields 5a-13d blank.

REMITTANCE INFORMATION

15. Name of the State sending this document.
16. Field has been pre-filled.
17. The effective date of the income withholding order.
18. Field has been pre-filled.
19. Document Tracking Identifier. Leave this field blank.
20. Field has been pre-filled.
21. Name of Family Support Payment Center (FSPC). Field has been pre-filled.
22. MACSS Case ID. This field is required. The employer must use the MACSS Case ID when remitting payments so FSPC can identify and apply the payment correctly.
23. Address of the FSPC
24. Field has been pre-filled.
25. Signature (if required by State or Tribal law) of the official authorizing this IWO.
26. Name of the official authorizing this IWO.
27. Title of the official authorizing this IWO.
28. Leave this box unchecked.

ADDITIONAL INFORMATION FOR EMPLOYERS AND OTHER INCOME WITHHOLDERS

The following fields refer to Federal, State, or Tribal laws that apply to issuing an IWO to an employer/income withholder. Any Federal, State- or Tribal-specific information may be included in the spaces provided.

29. Liability: Field has been pre-filled.
30. Anti-discrimination: Field has been pre-filled.
31. Additional Information: Field has been pre-filled.

NOTIFICATION OF TERMINATION OF EMPLOYMENT SECTION

Header Information should be printed on the last page of the IWO for identification purposes when the employer returns the Notification of Termination of Employment Section. These fields include: 3a- Employee/obligor's Name, 1g – Case Identifier, 2a – Employer's Name, and 1i – Order Identifier, if provided.

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

Please provide the following contact information to the employer:

32. Field has been pre-filled.
33. Field has been pre-filled.
34. Field has been pre-filled.
35. Field has been pre-filled.

36. Correspondence address. This is the address to which the employer should return the termination notice. It is also the address that the employer should use to correspond with the issuing entity.

Please provide the following contact information to the employee/obligor:

37. Name of the contact person for the employee/obligor to call for information.
38. Phone number of the contact person.
39. Fax number of the contact person.
40. Email or website address of the contact person/agency.

If the employer is a Federal government agency, the following instructions apply:

- The IWO should be sent to the address listed on the document, *Federal Agencies- Addresses for Income Withholding Purposes*, on the Office of Child Support Enforcement (OCSE) website at <http://www.acf.hhs.gov/programs/cse/newhire/ndnh/ndnh.htm>.
- Sufficient information must be provided for the employee/obligor to be identified. It is recommended that the following information be provided if known and if applicable:

(1) full name of the employee/obligor; (2) date of birth; (3) employment number, Department of Veterans Affairs claim number, or Federal retirement claim number; (4) component of the government entity for which the employee/obligor works, and the official duty station or worksite; and (5) status of the employee, e.g., employee, former employee, or retired employee.
- The 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 Code of Federal Regulations (CFR) 581.103.

The Paperwork Reduction Act of 1995

This information collection is conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. Standard forms are designed to provide uniformity and standardization for interstate case processing. Public reporting burden for this collection of information is estimated to average one hour per response. The responses to this collection are mandatory in accordance with 45 CFR 303.7. This information is subject to State and Federal confidentiality requirements; however, the information will be filed with the tribunal and/or agency in the responding State and may, depending on State law, be disclosed to other parties. 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.