



JUDICIAL COUNCIL OF CALIFORNIA

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on: October 28, 2014

Title	Agenda Item Type
Child Support: Revise Income Withholding for Support and Related Instructions	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
Revise forms FL-195 and FL-196	January 1, 2015
Recommended by	Date of Report
Family and Juvenile Law Advisory Committee	October 10, 2014
Hon. Jerilyn L. Borack, Cochair	Contact
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Executive Summary

The Family and Juvenile Law Advisory Committee recommends revising *Income Withholding for Support* (form FL-195/OMB No. 0970-0154) and *Income Withholding for Support—Instructions* (form FL-196/OMB No. 0970-0154) to comply with Family Code section 5208 and federal law.

Recommendation

The Family and Juvenile Law Advisory Committee recommends that the Judicial Council, effective January 1, 2015, revise *Income Withholding for Support* (FL-195/OMB No. 0970-0154) and *Income Withholding for Support—Instructions* (FL-196/OMB No. 0970-0154) to comply with Family Code section 5208 and federal law.

The proposed forms are attached at pages 6–16.

Previous Council Action

Income Withholding for Support (FL-195/OMB No. 0970-0154) and *Income Withholding for Support—Instructions* (FL-196/OMB No. 0970-154) were developed by the federal Office of Child Support Enforcement and were adopted by the Judicial Council on December 2, 1999. The *Income Withholding for Support* form was renumbered, effective January 1, 2003, as FL-195 and the instructions for the FL-195 were renumbered as FL-196. The federal Office of Management and Budget (OMB) revised the form and instructions in 2007, and the Judicial Council revised FL-195 and FL-196 to incorporate the changes made to the federal form effective July 1, 2008. Most recently, the federal OMB revised the form and instructions on May 16, 2011, and the Judicial Council revised FL-195 and FL-196, without circulating the forms for public comment, to incorporate the changes made to the federal forms effective January 1, 2012.

Rationale for Recommendation

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) (Pub.L. No. 104-193) instituted welfare reform, which included a requirement that the Office of Child Support Enforcement (OCSE) develop a standardized form to collect child support payments in all title IV-D cases and in nontitle 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 federal Office of Management and Budget–approved IWO for all child support income 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 earnings assignment order in any action in which child or family support is ordered.² Under Family Code section 5208, the Judicial Council must adopt a new version of the federal form without any modifications. California courts are provided an opportunity to comment when federal OCSE solicits comments for revisions to the form via the Federal Register.

In governmental child support cases, after a judgment for child support is issued or child support is modified, the *Income Withholding for Support* (FL-195) is prepared by the local child support agency and sent to the obligor’s employer. The employer then withholds child support from the obligor’s earnings consistent with the instruction on the form and sends the child support to the State Distribution Unit. In family law cases where the local child support agency is not involved in enforcing the support order, the wage assignment is usually prepared by the obligee and then filed with the court. The court must issue the order and the order becomes part of the court’s record. The obligee then sends the order to the employer for withholding. The Judicial Council adopted the federal form as a Judicial Council form to make this commonly-used form readily

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

² 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).) A copy of 42 U.S.C. § 666(b) can be found at http://www.law.cornell.edu/uscode/42/usc_sec_42_00000666---000-.html. Family Code section 5208 is available at <http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=2327708132+1+0+0&WAIAction=retrieve>.

accessible to family law litigants who are often self-represented, and because this form becomes part of the court's record when the court issues the order.

The Income Withholding for Support form previously approved by the Office of Management and Budget was modified to address items identified by states and employers/income withholders. The federal Office of Child Support Enforcement solicited comments for revisions to the Income Withholding Order via the *Federal Register* on July 9, 2013.³ The comments were reviewed and many of the recommended changes were incorporated into the revised form. The revised form was issued on July 15, 2014, and became effective immediately, but states are allowed until July 31, 2015, to implement the changes to the form.

Consistent with the changes to the federal form, *Income Withholding for Support* (FL-195) has been revised. These key changes include:

- Updating the hyperlinks in the form to provide the current OCSE web pages.
- Standardizing the terms in the form such as changing "Remittance ID" to "remittance identifier" and revising legal citations to all appear in similar fashion.
- Enlarging the font size to improve readability and adding more lines to allow states to include state-specific information. These and other changes resulted in the addition of one page in the total number of pages of the IWO form.
- Adding language to the **Remittance Information** section on page 2 that directs employers/income withholders to Supplemental Information on page 3 for withholding limits for nonemployees.
- Updating the headers on pages 2–4 so they contain all of the same information, which includes the employer name and Federal Employer Identification Number, employee name and social security number, child support agency case identifier, and order identifier.
- Clarifying that tribal law governs withholding limits for tribal orders.

In addition to the changes made by the federal Office of Child Support Enforcement, the Family and Juvenile Law Advisory Committee recommends that the remittance section on page 2 of FL-195 be pre-populated with the address of the California State Disbursement Unit. This addition would ensure compliance with federal and state law which requires employers to send all earnings withheld pursuant to the terms of an earnings assignment order to the State Disbursement Unit for disbursement to the obligee, and not directly to the obligee, whether the local child support agency is providing services or not. Adding the State Disbursement Unit address would not modify the language of the form, but instead pre-populate the form to add information required to be completed by the litigant. In some rare circumstances an attorney or litigant may need to access an income withholding order in which the child support payments

³ The federal website does not provide the actual content of the comments, but more information on the comments and how to individually request them can be found at <http://www.gpo.gov/fdsys/pkg/FR-2013-07-19/pdf/2013-17331.pdf>.

should not be sent to the California State Disbursement Unit. These circumstances include an attorney who is assisting someone who resides in another state or members of a tribe who have a title IV-D program. In both these circumstance, the payments are still required to be sent to a state disbursement unit, but not California's. In these uncommon situations, a wage withholding order without the California State Disbursement Unit's pre-populated address can be obtained on the federal Office of Child Support Enforcement's website.

Income Withholding for Support—Instructions (FL-196) has also been revised to provide guidance in the instructions to the form that one IWO form must be issued for each title IV-D case (as defined in 45 C.F.R. § 305.1).

Income Withholding for Support (FL-195) continues to require that the employee's social security number be included on the form. The intention of this requirement is so that employers can do their due diligence in making sure that the wage assignment received is for the correct employee or where the employer may employ several people with the same name. There may be some concerns regarding potential identity theft and confidentiality. 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. However, rule 1.20(b)(2)(A) 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.

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. The federal government requires that the form be adopted without any local changes to either content or format although—because these are Judicial Council forms—the Judicial Council form numbers would continue to appear on the forms. Adopting these federal forms as Judicial Council forms FL-195 and FL-196 ensures that they are published and made easily available for California users.

Comments, Alternatives Considered, and Policy Implications

The Family and Juvenile Law Advisory Committee did not circulate FL-195 or FL-196 for comment because these forms must be implemented exactly as approved by the OMB without any local changes. The federal forms approval process included a public comment period and stakeholder input through a federal Office of Child Support Enforcement workgroup, review of the forms and recommendations for changes by the U.S. Government Accountability Office, and approval by OMB.

Because the recommended revisions of *Income Withholding for Support* (FL-195/OMB No. 0970-0154) and *Income Withholding for Support—Instructions* (FL-196/OMB No. 0970-0154) are necessary to comply with federal requirements, no alternative actions were considered.

Implementation Requirements, Costs, and Operational Impacts

The committee is not aware of any implementation requirements, costs, or operational impacts affecting the local courts that will result from approval of the proposed forms other than standard reproduction costs. 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.

Attachment

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

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

CSE Agency Case Identifier: _____ Order Identifier: _____

REMITTANCE INFORMATION: 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 _____. Send payment within _____ working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to _____ % of disposable income. If the obligor is a non-employee, obtain withholding limits from Supplemental Information on page 3. If the employee/obligor's principal place of employment is not _____ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees at www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information for the employee/obligor's principal place of employment.

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

Include the **Remittance ID with the payment** and if necessary this FIPS code: _____.

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)

Return to Sender [Completed by Employer/Income Withholder]. Payment must be directed to an SDU in accordance with 42 USC §666(b)(5) and (b)(6) 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.

Signature of Judge/Issuing Official (if Required by State or Tribal Law): _____
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.

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/programs/css/resource/state-income-withholding-contacts-and-program-information.

Priority: Withholding for support has priority over any other legal process under State law against the same income (42 USC §666(b)(7)). 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.

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.

OMB Expiration Date - 7/31/2017. The OMB Expiration Date has no bearing on the termination date of the IWO; it identifies the version of the form currently in use.

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

CSE Agency Case Identifier: _____ Order Identifier: _____

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.

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.

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 state of the employee/obligor's principal place of employment or tribal law if a tribal order (see *Remittance Information*). 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.

For tribal orders, you may not withhold more than the amounts allowed under the law of the issuing tribe. For tribal employers/income withholders who receive a state IWO, you may not withhold more than the limit set by tribal law.

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* 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:

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

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

CSE Agency Case Identifier: _____ Order Identifier: _____

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:

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 phone number: _____

Last known address: _____

Final payment date to SDU/tribal payee: _____ Final payment amount: _____

New employer's name: _____

New employer's address: _____

CONTACT INFORMATION:

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

by phone: _____, by fax: _____, by e-mail or website: _____.

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

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

by phone: _____, by fax: _____, by e-mail or website: _____.

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 - Instructions

The Income Withholding for Support (IWO) is the OMB-approved form used for income withholding in tribal, intrastate, and interstate cases as well as 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 42 USC §666(b)(6)(A)(ii). 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.
- Do’s and don’ts on using this form are found at www.acf.hhs.gov/programs/css/resource/using-the-income-withholding-for-support-form-dos-and-donts.

COMPLETED BY SENDER:

- 1a. **Original Income Withholding Order/Notice for Support (IWO).** Check the box if this is an initial or original 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. 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-information) 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 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 line 1i.
- 1h. **Remittance ID (include w/payment).** Identifier that employers 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.** Name of the city, county, or district sending this form. 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. (A tribe should leave this field blank unless submitting this form on behalf of another 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. **CSE Agency 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/programs/css/resource/federal-agency-income-withholding-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, first name, middle name.
- 3b. **Employee/Obligor's Social Security Number.** Employee/obligor's Social Security number or

other taxpayer identification number.

- 3c. **Custodial Party/Obligee's Name.** Custodial party/obligee's last name, first name, middle name. 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
- 3d. **Child(ren)'s Name(s).** Child(ren)'s last name(s), first name(s), middle name(s). (Note: If there are more than six children for this IWO, list additional children's names and birth dates in field 33 - Supplemental Information). 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.
- 3e. **Child(ren)'s Birth Date(s).** Date of birth for each child named.
- 3f. **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 amount to withhold for a specific kind of support (taken directly from the support order) for a specific time period.

4. **State/Tribe.** Name of the state or tribe that issued the order.
- 5a-b. **Current Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order.
- 6a-b. **Past-due Child Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying order.
- 6c. **Arrears Greater Than 12 Weeks?** The appropriate box (Yes/No) must be checked indicating whether arrears are greater than 12 weeks so the employer/income withholder can determine the withholding limit.
- 7a-b. **Current Cash Medical Support.** Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying 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 order.
- 9a-b. **Current Spousal Support.** (Alimony) Dollar amount to be withheld **per** the time period (for example, week, month) specified in the underlying 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.

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.

REMITTANCE INFORMATION - Payments are forwarded to the SDU in each state, unless the order was issued 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.

- 15. **State/Tribe.** Name of the state or tribe sending this document.
- 16. **Days.** Number of days after the effective date noted in field 17 in which withholding must begin according to the state or tribal laws/procedures for the employee/obligor's principal place of employment.
- 17. **Date.** Effective date of this IWO.
- 18. **Working Days.** Number of working 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.
- 19. **% of Disposable Income.** The percentage of disposable income that may be withheld from the employee/obligor's paycheck.

NOTE TO EMPLOYER/INCOME WITHHOLDER:

For state orders, 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 state of the employee/obligor's principal place of employment.

For tribal orders, the employer/income withholder may not withhold more than the amounts allowed under the law of the issuing tribe. For tribal employers/income withholders who receive a state order, the employer/income withholder may not withhold more than the limit set by the law of the jurisdiction in which the employer/income withholder is located or the maximum amount permitted under section 303 (b) of the Federal Consumer Credit Protection Act (15 USC §1673(b)).

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:

20. **State/Tribe.** Name of the state or tribe sending this document.
21. **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, Remittance ID, CSE Agency Case ID, and Order ID must appear in the header on pages two and subsequent pages.

22. **FIPS Code.** Federal Information Processing Standards code.
23. **SDU/Tribal Order Payee.** Name of SDU (or payee specified in the underlying tribal support order) to which payments must be sent. Federal law requires payments made by IWO to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in tribal CSE orders.
24. **SDU/Tribal Payee Address.** Address of the SDU (or payee specified in the underlying tribal support order) to which payments must be sent. Federal law requires payments made by IWO to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in tribal CSE orders.

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. Federal law requires payments made by IWO to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in tribal CSE orders.

COMPLETED BY SENDER:

26. **Signature of Judge/Issuing Official.** Signature (if required by state or tribal law) 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.** Optional 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 non-employees, 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 Phone Number.** Last known (home/cell/other) phone 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 Phone Number.** Phone number of the contact person.
44. **Issuer Fax Number.** Fax number of the contact person.
45. **Issuer E-mail/Website.** E-mail or website of the contact person.
46. **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 Phone Number.** Phone number of the contact person.

49. **Issuer Fax Number.** Fax number of the contact person.
50. **Issuer E-mail/Website.** E-mail or website of the contact person.

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.