

INCOME WITHHOLDING FOR SUPPORT - Instructions

The Income Withholding for Support (IWO) is the OMB-approved (federal Office of Management and Budget) form used for income withholding for 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 of the Department of Health and Human Services in accordance with 42 USC §666(b)(6)(A)(ii). The IWO has been modified by the Hawaii Child Support Enforcement Agency (CSEA) to include Hawaii specific information relating to income withholding.

Additional information on using this form may be 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 Court, Attorney, or Private Individual/Entity box to indicate who is completing/sending the IWO. The sender should provide a copy of this form and the underlying order requiring the payment of support to the CSEA to facilitate payment processing.

NOTE TO EMPLOYER/INCOME WITHHOLDER:

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

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

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

COMPLETED BY SENDER:

- 1g. **State/Tribe/Territory.** To be left blank.
- 1h. **Remittance ID (include w/payment).** Identifier that employers must include when sending payments for this IWO. The Remittance ID is the Employee/obligor's Social Security number.

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.** To be left blank.
- 1j. **Order ID.** The court docket number.
- 1k. **Private Individual/Entity.** Name of the private individual/entity or non-IV-D tribal CSE organization completing/sending this form.
- 1l. **CSE Agency Case ID.** The CSEA case number (if available).

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 five children for this IWO, list additional children's names and birth dates in field 22 - Supplemental Information). Enter the child(ren) associated with the custodial party/obligee and employee/obligor for whom support is addressed in the underlying order 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.** To be left blank. 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 underlying 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 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 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 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.

COMPLETED BY SENDER:

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.

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. **FIPS Code.** To be left blank. Federal Information Processing Standards code.

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 EMPLOYER/INCOME WITHHOLDER:

16. **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:

17. **Signature of Judge/Issuing Official.** Signature of the official authorizing this IWO.
18. **Print Name of Judge/Issuing Official.** Name of the official authorizing this IWO.
19. **Title of Judge/Issuing Official.** Title of the official authorizing this IWO.
20. **Date of Signature.** Date the judge/issuing official signs this IWO.
21. **Copy of IWO checkbox.** To be left blank. 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:

22. **Supplemental Information.** Children's names and dates of birth if there are more than five children on this IWO. Additional information clarifying the IWO based on the underlying support order. 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.

- 23a-b. **Employment/Income Status Checkbox.** Check the employment/income status of the employee/obligor.
24. **Termination Date.** If applicable, date employee/obligor was terminated.
25. **Last Known Phone Number.** Last known (home/cell/other) phone number of the employee/obligor.
26. **Last Known Address.** Last known home/mailling address of the employee/obligor.
27. **Final Payment Date.** Date employer sent final payment to SDU/tribal payee.
28. **Final Payment Amount.** Amount of final payment sent to SDU/tribal payee.
29. **New Employer's Name.** Name of employee's/obligor's new employer (if known).
30. **New Employer's Address.** Address of employee's/obligor's new employer (if known).

COMPLETED BY SENDER:

CONTACT INFORMATION

31. **Issuer Name (Employer/Income Withholder Contact).** Name of the contact person that the employer/income withholder can call for information regarding this IWO.
32. **Issuer Phone Number.** Phone number of the contact person.
33. **Issuer Fax Number.** Fax number of the contact person.
34. **Issuer E-mail/Website.** E-mail or website of the contact person.
35. **Termination/Income Status and Correspondence Address.** Address to which the employer should return the Employment Termination or Income Status notice. For IWOs issued by the Family Court of the First Circuit, the Oahu CSEA address should be used.
36. **Issuer Name (Employee/Obligor Contact).** Name of the contact person that the employee/obligor can call for information.

37. **Issuer Phone Number.** Phone number of the contact person.
38. **Issuer Fax Number.** Fax number of the contact person.
39. **Issuer E-mail/Website.** E-mail or website of the contact person.