



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](http://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](http://www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf) or [www.bia.gov/tribalmap/DataDotGovSamples/tld\\_map.html](http://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 [www.dol.gov/sites/dolgov/files/WHHD/legacy/files/garn01.pdf](http://www.dol.gov/sites/dolgov/files/WHHD/legacy/files/garn01.pdf). 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](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements).

<p><b>Remit payment to</b> _____ (SDU/Tribal Order Payee) at _____ (SDU/Tribal Payee Address)</p> <p>Include the Remittance ID with the payment and if necessary this locator code of the SDU/Tribal order payee _____ on the payment.</p> <p>To set up electronic payments or to learn state requirements for checks, contact the State Disbursement Unit (SDU). Contacts and information are found at <a href="http://www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements">www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements</a>.</p>
---

**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.

<p><b>If Required by State or Tribal Law:</b> Signature of Judge/Issuing Official: _____ Print Name of Judge/Issuing Official: _____ Title of Judge/Issuing Official: _____ Date of Signature: _____</p>
--

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 State Disbursement Unit or to a tribal CSE agency 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 Enforcement (OCSE) Child Support Portal.

**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. Employers/income withholders may use OCSE's Child Support Portal ([ocsp.acf.hhs.gov/csp/](http://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 OCSE 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 CSE agency and/or the sender by returning this form to the address listed in the **Contact Information** section below or using OCSE's Child Support Portal ([ocsp.acf.hhs.gov/csp/](http://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 Enforcement. 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).