

Income Withholding for Support Summary of Comments/Responses

In response to a request for comments on the proposed Income Withholding for Support (IWO) form, the Federal Office of Child Support Enforcement (OCSE) received 194 written comments from 24 Child Support Enforcement (CSE) agencies, 7 judiciary representatives, 4 employer representatives, and 4 federal agencies in their role as employers. As a result of the review, changes were made to the proposed form and instructions. Listed below are the most frequently stated comments and OCSE's responses to the comments.

Comment	OCSE Response
<i>Identifying Information</i>	
Allow single form to be used for periodic payments and recurring lump sums	Removed limitation that a separate IWO must be issued for lump sums. Issuer discretion as to whether to use a single or separate form.
Prominently display the "remittance identifier" to ensure employers/income withholders are using this identifier when submitting payments.	Remittance identifier moved to page one above the case and order identifier.
Clarify difference between "case identifier" and "order identifier."	Added "CSE agency" to case identifier title.
Expand "middle initial" to "middle name."	Changed "middle initial" to "middle name."
Remove "if known" from employee/obligor Social Security number.	Removed "if known." Social Security number is required.
Remove child(ren) information section.	Information is required to identify duplicate IWOs.
Add KIDS Employer Identification Number to form.	Only applies to Department of Defense IWOs. Information is already provided in a separate document.
<i>Order Information & Amounts to Withhold</i>	
Add the current arrearage/delinquency amount to the form.	Given frequent fluctuation of arrears, there is no benefit to including the amount.
Add date of underlying order.	If received from someone other than a state or tribal CSE agency, underlying order will accompany IWO.
Include additional information on IWO form regarding the proper calculation of the amounts to withhold.	Added guidance to instructions that fields 5a, 6a, 7a, 8a, 9a, 10a and 11a should total the amount in 12a.
Add "per daily pay period" to accommodate day labor withholders.	Only applies to a small volume of cases.
The IWO doesn't provide a sufficient spot for such one-time payment percentages.	Amount must be a sum certain.
<i>Remittance Information</i>	
Clarify and emphasize instructions for electronic payments	Clarified and moved instructions.
Clarify the contact for EFT/EDI instructions.	Changed referral to SDU.
Clarify who signs the IWO and add a date of signature.	Added "judge/issuing official" to signature lines. Added "date of signature field."
Clarify payments must be made to a state disbursement unit (SDU) unless issued by a tribal CSE agency.	Added reference and/or cite to amounts to withhold, remit payment, and payments to SDU sections and accompanying instructions.
Clarify "copy of this form" requirements.	Reworded on form and instructions.

Comment	OCSE Response
Wording of return form checkbox instructions may be confusing to employers.	Clarified language.
Additional Information for Employers	
Employee/obligor with multiple support withholdings is unclear.	Reworded on form and instructions.
Limit use of special instructions	Added language to instructions that any additional information provided by the sender must be consistent with the requirements of the form and the instructions.
Add further guidance for withholders regarding what they do with competing withholdings for support and other non-support garnishment or provide a reference where they can get more information.	Reference provided.
Termination	
Change notification of termination title to include notification of employees that never worked for the employer.	Changed title of notification to "Notification of Employment Status or Termination."
Add a termination date to the form.	Sender must issue a separate termination notice to ensure termination occurs at appropriate time (e.g., all arrears are satisfied).
Expand the notice of termination to apply to other income withholders and benefits.	Changed the language to allow for income withholders to provide a notification at their discretion.
Add Federal Employer Identification Number (FEIN) to the header for the termination notice.	Added FEIN to header.
Other	
Provide guidance as to what is considered regular on its face, e.g., can a form be modified or incomplete.	Added circumstances in the instructions under which an Income Withholding Order/Notice for Support (IWO) must be rejected and returned to sender.
Add a paragraph to the OMB-approved form that all support withholdings the withholder receives should be on the approved form.	Provided guidance in instructions that an IWO must be rejected and returned to sender if not on the OMB-approved form.
Clarify information or actions completed by the sender versus information or actions completed by the employer/income withholder.	Reworded on form and instructions.
Clarify which requirements apply to employers versus other income withholders.	Reworded on form and instructions. Changes to withholding limits are pending guidance from the Department of Labor.
Federal law requires certain documents to be available for those with limited English proficiency (LEP).	OCSE will pursue translation of the form.
Add to the form that if an attorney or party completes the form, a copy of the form needs to be sent to the court or the IV-D agency.	Added to instructions.
Mark that the information on the form is confidential.	Information may be shared with the employee/obligor.
Provide employers easy access to instructions	Added website for instructions to form
Clarify when a copy of the underlying order is required.	Required copy of underlying order if IWO sent by Attorney or Private Individual/Entity.

