

INSTRUCTIONS FOR SIXTH JUDICIAL CIRCUIT COURT LOCAL FORM MAY 2012
“INCOME WITHHOLDING FOR SUPPORT ORDER AND FLORIDA ADDENDUM”

The Sixth Judicial Circuit adopted this locally approved form to address federal requirements to use form order OMB 0970-0154, “Income Withholding for Support” (IWO), and to address additional Florida statutory requirements in income withholding orders for support.¹

The first three pages of the local “INCOME WITHHOLDING FOR SUPPORT ORDER AND FLORIDA ADDENDUM” reproduces in its entirety the federal IWO form order (OMB 0970-0154). The pages following include an addendum to address Florida statutory requirements.

This locally approved form should be used for all income withholding orders for support, both Title IV-D cases and non-Title IV-D cases. This includes use by counsel and the Department of Revenue. Do not use Florida Family Law Form 12.996(a).

Pages two through seven of these instructions are the federal instructions for the federal IWO, the first three pages of the local form. The Florida Addendum, pages four and five of the local form are self-explanatory.

When signed by the judge, a copy of the “INCOME WITHHOLDING FOR SUPPORT ORDER AND FLORIDA ADDENDUM” should be sent to the obligor’s payor by certified mail, return receipt requested. The return receipt should be sent to the person who prepared this form, so that it can be filed with the court with Florida Family Law Rules of Procedure Form 12.996(c), Notice of Filing Return Receipt.

¹ See, *In re: Amendments to the Florida Family Law Rules of Procedure – Petition* (SC12-618), which is an emergency petition to adopt an addendum to the federal IWO. On May 16, 2011, the United States Department of Health and Human Services, Office of Child Support Enforcement issued Action Transmittal AT-11-05. The majority of the Action Transmittal deals with modifications of the “Income Withholding for Support” OMB 0970-0154 (IWO) form. Beginning May 31, 2012, the transmittal requires employers who receive a document to withhold income that is not issued on the OMB-approved IWO form to reject the document and return it to the sender. The Family Law Rules Committee of The Florida Bar has determined that numerous provisions that are mandatory for income deduction orders under sections 61.13 and 61.1301, Florida Statutes, are not included within the IWO form. The Sixth Judicial Circuit has adopted this local form to address the Florida statutory deficiencies in the IWO form.

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 which are initially issued in the State on or after January 1, 1994, and all child support orders which are 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 USC 42 §666(b)(6)(A)(ii). Except as noted, the following information must be included.

Please note:

- For the purpose of this IWO form and these instructions, "State" is defined as a State or Territory.

COMPLETED BY SENDER:

- 1a. **Original Income Withholding Order/Notice for Support (IWO).** Check the box if this is an 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 an IWO. 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 http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm) 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. Under the following circumstances, the IWO must be rejected and returned to sender:

- IWO instructs the employer/income withholder to send a payment to an entity other than a State Disbursement Unit (e.g., payable to the custodial party, court, or attorney). Each State is required to operate a State Disbursement Unit (SD U), 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 (effective May 31, 2012).
- 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 Identifier (include w/payment).** Identifier that employers must include when sending payments for this IWO. The remittance identifier 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 Identifier when remitting payments so the SDU or Tribe can identify and apply the payment correctly. The remittance identifier 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 governmental 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 Identifier.** Unique identifier that is 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 Identifier.** Unique identifier assigned to a State or Tribal CSE case. In a State CSE case, this is the identifier that is reported to the Federal Case Registry (FCR). 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 Agencies – Addresses for Income Withholding Purposes at http://www.acf.hhs.gov/programs/cse/newhire/contacts/iw_fedcontacts.htm.
- 2c. **Employer/Income Withholder's FEIN.** Employer/income withholder's nine-digit Federal Employer Identification Number (FEIN) (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.
- 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 - Additional Information).
- 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 - 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.

NOTE TO EMPLOYER/INCOME WITHHOLDER:

Payments are forwarded to the SDU within 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.

COMPLETED BY SENDER:

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 (e.g., week, month) specified in the underlying order.
- 6a-b. **Past-due Child Support.** Dollar amount to be withheld per the time period (e.g., 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 (e.g., week, month) specified in the underlying order.
- 8a-b. **Past-due Cash Medical Support.** Dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.
- 9a-b. **Current Spousal Support.** (Alimony) dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.
- 10a-b. **Past-due Spousal Support.** (Alimony) dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order.
- 11a-c. **Other.** Miscellaneous obligations dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order. Must specify. Description of the obligation.
- 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.

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 to be withheld when the IWO is used to attach a lump sum payment. This field should be used when field 1 is checked.

REMITTANCE INFORMATION:

- 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 U.S.C. § 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 employer/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(d) of the Federal Consumer Credit Protection Act (15 U.S.C. §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 Code of Federal Regulations (CFR) 581.103.

COMPLETED BY SENDER:

20. **State/Tribe.** Name of the State or Tribe sending this document.
21. **Document Tracking Identifier.** Optional unique identifier for this form assigned by the sender.
22. **FIPS Code.** Federal Information Processing Standards (FIPS) code.
23. **SDU/Tribal Order Payee.** Name of SDU (or payee specified in the underlying Tribal support order) to which payments are required to 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 are required to 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.** 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. **Additional Information.** Any additional information, e.g., 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.

Please Note: Employer's Name, FEIN, Employee/Obligor's Name, CSE Agency Case Identifier, and Order Identifier must appear in the header on the page with the Notification of Employment Termination or Income Status.

- 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/ mailing 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 Email/Website.** Email 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 Email/Website.** Email 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 for this collection of information is estimated to average two to five minutes per response. 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.