



# INCOME WITHHOLDING FOR SUPPORT

CS-EF05/06  
Rule 12E-1.042  
Florida Administrative Code  
Effective 06/24

## I. Sender Information: (Completed by the Sender)

- INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
- ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
- AMENDED IWO
- TERMINATION OF IWO

<<RecipientName>> Date: <<Date>>  
 <<RecipientAddress>>

Child Support Agency (CSA)  
 Court  
 Attorney  
 Private Individual/Entity  
(Check One)

**NOTE:** This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions [www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions](http://www.acf.hhs.gov/css/resource/income-withholding-for-support-instructions)). If you receive this document from someone other than a state or tribal CSA or a court, a copy of the underlying order must be attached.

State/Tribe/Territory <<State/Tribe/TerritoryName>>      Remittance ID (include w/payment) <<DepositoryNumber>>  
City/County/Dist./Tribe <<City>>/<<CountyName>>      Order ID <<DepositoryNumber>>  
Private Individual/Entity \_\_\_\_\_      Case ID <<CSECaseNum>>

## II. Employer and Case Information: (Completed by the Sender)

<<Employer/Income Withholder's Name>> Employer/Income Withholder's Name	RE: <<NCPLastName>>, <<NCPFirstName>>, <<NCPMiddleInitial>> Employee/Obligor's Name (Last, First, Middle)
<<EmployerAddress>> Employer/Income Withholder's Address	<<NCPSSN>> Employee/Obligor's Social Security Number
	<<NCPDOB>> Employee/Obligor's Date of Birth
	<<CPLastName>>, <<CPFFirstName>>, <<CPMiddleInitial>> Custodial Party/Obligee's Name (Last, First, Middle)
<<Employer FEIN Number>> Employer/Income Withholder's FEIN	
Child(ren)'s Name(s) (Last, First, MI)	Child(ren)'s Birth Date(s)
<<DP1LastName>>, <<DP1FirstName>>, <<DP1MiddleInitial>>, <<DP1suffix>>	<<DP1 date of birth>>
<<DP2LastName>>, <<DP2FirstName>>, <<DP2MiddleInitial>>, <<DP2suffix>>	<<DP2 date of birth>>
<<DP3LastName>>, <<DP3FirstName>>, <<DP3MiddleInitial>>, <<DP3suffix>>	<<DP3 date of birth>>

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Employer/Income Withholder's Name: << WithholdersName>> Employer/Income Withholder's FEIN: <<WithholdersFEIN>>  
Employee/Obligor's Name: <<NCPLastName>>, <<NCPFirstName>>, <<NCPMiddleInitial>> SSN: <<NCP SSN>>  
Case ID: <<CSPCaseNum>> Order ID: <<DepositoryNumber>>

**III. ORDER INFORMATION: (Completed by the Sender)**

This document is based on the support order from <<IssuingState>> (State/Tribe).

You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$<CurrSupAmt> <Frequency> current child support  
\$<PDueSupAmt> <Frequency> past-due child support - **Arrears greater than 12 weeks?**  Yes  No  
\$<CshMedSup> <Frequency> current cash medical support  
\$<PDueCshMS> <Frequency> past-due cash medical support  
\$<CurSpSAmt> <Frequency> current spousal support  
\$<PdueSpSAmt> <Frequency> past-due spousal support  
\$<OthrAmount> <Frequency> other (must specify) \_\_\_\_\_.  
for a **Total Amount to Withhold** of \$<TotalWithholdAmt> per <Frequency>.

**IV. AMOUNTS TO WITHHOLD: (Completed by the Sender)**

You do not have to vary your pay cycle to be in compliance with the *Order Information*.

If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

\$<AmtCovWeek> per weekly pay period  
\$<AmtCovBiWeek> per biweekly pay period (every two weeks)  
\$<AmtCovSeMnth> per semimonthly pay period (twice a month)  
\$<AmtCovMnth> per monthly pay period  
\$ \_\_\_\_\_ **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

**V. REMITTANCE INFORMATION: (Completed by the Sender except for the "Return to Sender" checkbox.)**

If the employee/obligor's principal place of employment is Florida (State/Tribe), you must begin withholding no later than the first pay period that occurs 14 days after the date of <<Date>> of the order/notice. Send payment within 2 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 <<CCPALimitForNCP>>% of disposable income for all orders. If the employee/obligor's principal place of employment is not Florida (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 principle 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 [https://www.bia.gov/tribalmmap/DataDotGovSamples/tld\\_map.html](https://www.bia.gov/tribalmmap/DataDotGovSamples/tld_map.html).

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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/WHD/legacy/files/garn01.pdf](http://www.dol.gov/sites/dolgov/files/WHD/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.

Employer/Income Withholder's Name: << WithholdersName>> Employer/Income Withholder's FEIN: <<WithholdersFEIN>>  
Employee/Obligor's Name: <<NCPLastName>>, <<NCPFIRSTName>>, <<NCPMiddleInitial>> SSN: <<NCP SSN>>  
Case ID: <<CSPCaseNum>> Order ID: <<DepositoryNumber>>

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-programrequirements](http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-programrequirements).

**Remit payment to** Florida State Disbursement Unit (SDU/Tribal Order Payee)  
at P.O. Box 8500, Tallahassee, FL 32314-8500 (SDU/Tribal Payee Address)

Include the Remittance ID with the payment and if necessary this locator code of the SDU/**Tribal Order Payee** \_\_\_\_\_ on the payment.

To set up electronic payment or to learn state requirements for checks, call the State Disbursement Unit (SDU) at <<EFT/EDTPhoneNum>> before first submission. Contacts and information are found at [www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements](http://www.acf.hhs.gov/css/resource/sdu-eft-contacts-and-program-requirements).

**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.

**If Required by State or Tribal Law:**  
Issuing Official: \_\_\_\_\_  
Print Name of Issuing Official: <<PrintFullNameComplianceCoreProcessManager-Sharon Keri>>  
Title of Issuing Official: Process Manager  
Date of Signature: <<Date>>

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.

**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 SDU or to a tribal CSA 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 Services (OCSS) Child Support Portal.

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Employer/Income Withholder's Name: << WithholdersName>> Employer/Income Withholder's FEIN: <<WithholdersFEIN>>  
Employee/Obligor's Name: <<NCPLastName>>, <<NCPFIRSTName>>, <<NCPMiddleInitial>> SSN: <<NCP SSN>>  
Case ID: <<CSPCaseNum>> Order ID: <<DepositoryNumber>>

**Lump Sum Payments:** You may be required to notify a state or tribal CSA 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 OCSS Child Support Portal (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 OCSS 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. (Section 61.1301(2)(e)9, Florida Statutes)

**Supplemental Information:**

<<OPTION 1>>

As of the date of this notice, the past-due balance owed is \$<<TotalPastDue>>. Upon payment in full of the past-due balance, deduct \$<<AmountReducedTo>> per <<Frequency>>.

If the employee's work state is Florida, you may collect up to \$5 against this employee's income to reimburse you for administrative costs for the first income deduction and up to \$2 for each deduction thereafter.

**Collection of Arrears upon Emancipation of Child:** If the employee/obligor's current support obligation is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs, you must continue to deduct income at the rate in effect immediately prior to emancipation until all arrearages, retroactive support, delinquency, and costs are paid in full or until the amount of withholding is modified by a court or administrative order.

The rules for prorating support deductions when the person has multiple cases are stated in section 61.1301(4), Florida Statutes.

Please contact us by one of the methods provided in section VIII if you have questions.

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MAILING ONLY

**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 CSA and/or the sender by returning this form to the address listed in the **Contact Information** section below or using OCSS Child Support Portal (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 phone 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 any questions, contact Florida Department of Revenue (sender) by telephone (850-617-8989), by fax (850-656-0528), by email, or website:

<<InsertAppropriateFDORInternetAddr>>.

Send termination/income status notice and other correspondence to:

<<GenTaxWorldCentralAddress1>>, <<GenTaxWorldCentralAddress2>> (sender address), or fax to (850) 656-0528.

**To Employee/Obligor:** If the employee/obligor has questions, contact Florida Department of Revenue (sender name) by telephone: <<CountyPhoneNumber>>, by fax (850-656-0528), by email, chat or website: <<InsertAppropriateFDORInternetAddr>>.

**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 Services. 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).

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**Option 1 (When an amended Income Withholding notice is sent due to a change in the obligation amount or a change to the remittance identification number)**

- A. This amended Income Withholding for Support notice is being sent to you because the obligation amount has changed on the case.
- B. This amended Income Withholding for Support notice is being sent to you because the remittance ID number has changed.
- C. This amended Income Withholding for Support notice is sent to you because the past-due balance is almost paid off. You must continue to withhold the periodic payment for past-due support until the balance is paid in full. Once the past-due balance is paid off, you must continue to withhold the current child support amount.
- D. This termination of Income Withholding for Support notice is sent to you because the past-due balance is almost paid off. You must continue to withhold the periodic payment for past-due support until the balance is paid in full.
- E. Leave blank (if A, B, C, or D conditions are not met)

**NOTE: CAMS must place an "X" in the appropriate box for the following line.**

Arrears greater than 12 weeks?  Yes  No

**NOTE: CAMS must place an "X" in the appropriate box for the following line.**

**Collection of Arrears upon Emancipation of Child:**

**The EFT/EDT phone number is 888-883-0743**

**NOTE: Notification of Termination of Employment must be on its own page.**