INCOME WITHHOLDING FOR SUPPORT

I. Sender Information: (Completed by the Sender)

☐ **INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT**   ☐ **AMENDED IWO**

☐ **(IWO) ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT**   ☐ **TERMINATION OF IWO**

<<RecipientName>>
<<RecipientAddress>>

Date: <<Date>>

☐ Child Support Program (CSP) Agency   ☐ 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).
If you receive this document from someone other than a state or tribal CSP agency or a court, a copy of the underlying order must be attached.

State/Tribe/Territory <<State/Tribe/TerrritoryName>>   Remittance ID (include w/payment) <<DepositoryNumber>>
City/County/Dist./Tribe <<City>>/<<CountyName>>   Order ID <<DepositoryNumber>>
Private Individual/Entity _____   CSP Agency Case ID <<CSECaseNum>>

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

<<Employer/Income Withholder's Name>> RE: <<NCPLastName>>, <<NCPFirstName>>, <<NCPMiddleInitial>>
Employer/Income Withholder's Name   Employee/Obligor's Name (Last, First, Middle)

<<EmployerAddress>>   <<NCPSSN>>
Employer/Income Withholder's Address   Employee/Obligor's Social Security Number

    <<NCPDOB>>
    Employee/Obligor's Date of Birth

    <<CPLastName>, <<CPFirstName>>, <<CPMiddleIntial>>
    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>>, <<FirstName>>, <<MiddleInitial>>, <<suffix>>	<<DP1 date of birth>>
<<DP2LastName>>, <<FirstName>>, <<MiddleInitial>>, <<suffix>>	<<DP2 date of birth>>
<<DP3LastName>>, <<FirstName>>, <<MiddleInitial>>, <<suffix>>	<<DP3 date of birth>>

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. 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 or https://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/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.

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.

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: _____

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.

☐ **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)

State-specific contact and withholding information can be found on the Federal Employer Services website located at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements.

Employers/income withholders may use OCSE's Child Support Portal (https://ocsp.acf.hhs.gov/csp/) to provide information about employees who are eligible to receive a lump sum payment, have terminated employment, and to provide contacts, addresses, and other information about their company.

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 CSP 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/) 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. (Section 61.1301(2)(e)9, Florida Statutes)

Arrears greater than 12 weeks? 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.

Supplemental Information: The specific rules for prorating support deductions when the person has multiple cases are stated in section 61.1301(4), Florida Statutes. Please contact us by calling the phone number given below if you have questions.

<<OPTION 1>>

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.

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

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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 CSP 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/). 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 name: _____

New employer's address: _____

_____

VIII. CONTACT INFORMATION: (Completed by the Sender)

To Employer/Income Withholder: If you have any questions, contact <u>Florida Department of Revenue</u> (sender) by telephone: <u>850-617-8989</u>, by fax, by email, or website:
<<InsertAppropriateFDORInternetAddr>>.
Send termination/income status notice and other correspondence to:
<<GenTaxWorldCentralAddress1>>, <<GenTaxWorldCentralAddress2>> (sender address).

To Employee/Obligor: If the employee/obligor has questions, contact <u>Florida Department of Revenue</u> (sender name) by telephone: <<CountyPhoneNumber>>, by fax, by email, 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 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).

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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. The amended Income Withholding for Support notice is being sent to you because the obligation amount has changed on the case.

B. The amended Income Withholding for Support notice is being sent to you because the remittance ID number has changed. **(if A. Condition is not met)**

C. Leave blank **(if A. or B. 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.