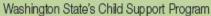




Division of Child Support

Income Withholding--One Order Per Case





Employer's Guide to Child Support

Supporting Cĥild Support

The Basics of Child Support for Employers









Child Support Facts

- Responsible for 325,000 cases -- about 700 cases per support officer.
- Process 250,000 payments each month.
- Employers reduce tax burden by \$150 million a year.
- 17 million children (more than 1/3 of all kids in US) received child support services in 2016.



Employer Responsibilities

- 1. Report new hires and rehires
- 2. Answer withholding notices within 20 days
- 3. Begin withholding next pay date
- 4. Remit within 7 days
- 5. Enroll dependents in medical plan
- 6. Notify DCS when employee stops working



Income Withholding

In this section you will learn:

- Child Support laws and requirements
- How to process and answer an Income Withholding Order
- Where and when to send withheld funds

DIVISION OF CHILD SUPPORT PO BOX 11520 TACOMA WA 98411-5520

STATE OF WASHINGTON DEPARTMENT OF SOCIAL AND HEALTH SERVICES DIVISION OF CHILD SUPPORT (DCS)



The Income Withholding Order shows important information about your DATE: May 07, 2014 TO: employee/ parent. RE: MR PRODUCTION SAMPLE STORAGE 1512 UHAUL ST AKA: MISTER MARK PRODUCTION VANCOUVER WA 98660 AKA: SSN: 000-00-0000 ACCOUNT NUMBER: IN 2260979 CASE NUMBER: 623833 Income Withholding For Support Cover Letter

42 U.S.C. 666(b), RCW 26.23.060, and RCW 74.20A.080

The Division of Child Support (DCS) is collecting child support from the noncustodial parent (parent) named above.

The enclosed order / notice: 💢 Is a new order / notice. 🗌 Amends (changes) a previously served order / notice.

Terminates (stops) withholding.

Is a one-time lump-sum payment request.

If you are located outside Washington State and the requirements listed in this letter conflict with the laws of the state where the parent works, follow the laws of the state where the parent works.

DCS summarized your responsibilities below. See pages 2 and 3 for more details. If you employ or otherwise pay the parent for personal or contracted services, you must somply with the items marked below.

Immediately begin withholding \$ 500.00 per month from all of the parent's disposable earnings. See page 2 for information about disposable earnings.

- Do not withhold more than 50 percent of the parent's disposable earnings in any pay period.
- If you do not pay the parent on a monthly basis, see the enclosed order / notice for alternative withholding methods.
- 11/28/2007e: If you pay on a weekly or bi-weekly schedule, DCS prefers that you withhold equal payments as follows if your payroll system allows.

Frequently Asked Questions

Does the enclosed order / notice apply to me? The order / notice applies to all employers except Indian tribes, tribally-owned businesses, or Indian-owned businesses on a reservation.

- If you are a tribe, tribally-owned business, or Indian-owned business located on a reservation see the enclosed answer form.
- 2. If you are a tribe, tribally-owned business, or Indian-owned business located on a reservation and you choose to honor the support order and withhold as directed in the enclosed order / notice, DCS appreciates your voluntary compliance.

Does the enclosed order / notice have priority over other processes? Yes. An order / notice to withhold and deliver for child support has priority over other wage assignments, garnishments, attachments, or other legal processes.

Can DCS require wage withholding when the parent is not behind in support payments? Yes.

What qualifies as earnings? Earnings means (also see disposable earnings below):

- Compensation (including payments to independent contractors) paid or payable for personal services. This includes wages, salaries, commissions, bonuses, or pay in other forms.
- 2. All gains from capital, labor, or both combined, and periodic payments for retirement, pensions, and insurance plans.

What qualifies as disposable earnings? Disposable earnings are earnings remaining after deductions required by law.

- 1. Required deductions **include** federal, state, and local income taxes, FICA taxes, mandatory pension plan contributions, and mandatory union dues.
- 2. Required deductions **do not include** processing fees, voluntary pension plan contributions, medical insurance costs or copayments, voluntary deductions requested by the parent, and other deductions not required by law.
- 3. Draws or advances against future earnings are not deductions required by law and do not affect the amount of disposable earnings. You cannot reimburse yourself for draws paid out prior to applying the terms of the income withholding order to what would otherwise be disposable earnings as defined above. Reimbursement for draws must be taken from that portion of disposable earnings that would be paid to the individual after the income withholding order is satisfied.
- 4. If the parent is an independent contractor, deduct the support payment from the parent's fee or commission for services.
- 5. Do not withhold more than 50 percent of the parent's disposable earnings in any pay period.

FG VER: (1 12) 3012:03052013/ 623833 / 3293

INCOME WITHHOLDING FOR SUPPORT

AMENDED IWO	NOTICE FOR SUPPORT (IWO)		
ONE-TIME ORDER/NOTICE - LUMP SUM PA	YMENT		
TERMINATION of IWO	Date: March 05, 2013		
X Child Support Enforcement (CSE) Agency Court	Attorney Private Individual/Entity (Check One)		
	circumstances you must reject this IWO and return it to the ms/cse/newhire/employer/publication/publication.htm#forms). If or Tribal CSE agency or a Court, a copy of the underlying order		
State/Tribe/Territory Washington State	Remittance Identifier (include w/payment) IN 2260979		
City/County/Dist./Tribe	Order Identifier 999999999		
Private Individual/Entity	CSE Agency Case Identifier 623833		
SAMPLE STORAGE	RE: PRODUCTION MR		
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)		
1512 UHAUL ST VANCOUVER WA 98660	111-11-2222		
	Employee/Obligor's Social Security Number		
	PRODUCTION DAISY		
Employer/Income Withholder's Address	Custodial Party/Obligee's Name (Last, First, Middle)		
Employer/Income Withholder's FEIN			
Child(ren)'s Name(s) (Last, First, Middle) Chi	ild(ren)'s Birth Date(s)		
PRODUCTION CHILD 12	/27/2012		
ORDER INFORMATION: This document is based on the sup	poort or withholding order from Washington State.		
You are required by law to deduct these amounts from the employee/obligor's income until further notice.			
\$ \$urrent child suppo			
\$ Per month past-due child supply support to the past-due child supply support to the past-due child supply support to the past-due child supply suppl	port - Arrears greater than 12 weeks? Yes No		
\$ Per month past-due cash medical support			
\$ Per month current spousal support			
\$ Per month past-due spousal s 2\frac{\\$}{2017} Per month other (must specify)			
79/7117 Other (must specify			

ORDER INFORMATION: This documer			
You are required by law to deduct these	amounts from the employee/ob	igor's income until further	notice.
\$ 400.00 Per month	_ current child support		
\$100.00 Per month	_ past-due child support - Arr	ears greater than 12 wee	eks? 🗌 Yes 🗌 No
\$ Per month	current cash medical support		
\$ Per <u>month</u>	past-due cash medical support	,	
\$ Per month	current spousal support		
\$ Per month	past-due spousal support		
\$ Per <u>month</u>	other (must specify)		
for a Total Amount to Withhold of	500.00 per month		
AMOUNTS TO WITHHOLD: You do not pay cycle does not match the ordered p	ot have to vary your pay cycle to leayment cycle, withhold one of the	be in compliance with the compliance with the compliance following amounts:	Order Information. If your
\$115.38 per weekly pay perio	<mark>d</mark> \$	250.00 per semimonth	<mark>lly pay period</mark> (twice a month)
\$230.76 <mark>per biweekly pay per</mark>	<mark>iod</mark> (every two weeks) \$	500.00 per monthly pa	y period
\$ Lump Sum Paymen	nt: Do not stop any existing IWO	unless you receive a term	nination order.
REMITTANCE INFORMATION: If the e	employee/obligor's principal place	of employment is Washir	ngton State, you must
begin withholding no later than the first			
within seven working days of the pay da			
employee/obligor, withhold up to 50% of			
employment is not Washington State, of			
http://www.acf.hhs.gov/programs/cse/ne			
of employment.	, ,	_ ' '	3 , 1 ,
Document Tracking Identifier N/A		OMB 0970-0	0154
Dodanient Hacking Identiner IVA		22	FG VER: (1.22)
INCOME WITHHOLDING FOR SUPPORT DSHS 09-857 (REV. 06/2011)			3012:03052013/ 623833 / 3293

Answer to Order / Notice of Income Withholding for Support

(Chapters 26.23 and 74.20A RCW)

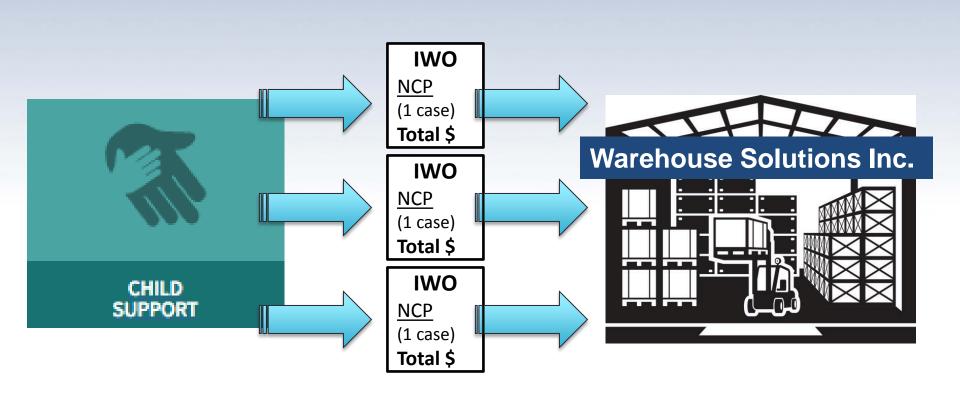
TO:	P	O BOX 1	1520	HILD SUPPORT 411-5520			RE: MR PRODU		
	17	ACOIVIA	VVA 30	411-3520					
FRC	M:	SAMPLE	STOR	AGE			(Enter your mailing addre the Order / Notice of Inco		
Α. [issuance of this form turn it to the Division			l <i>Income Withholding fo</i>) <mark>within 20 days.</mark>	or Support. Pleas	se complete
В. [This is the second issuance of this form. The Division of Child Support (DCS) previously served your business an <i>Income Withholding for Support</i> regarding the above-named parent. Please complete this form and return it to DCS within 20 days. If you do not complete and return this form, you will be subject to the liabilities stated in the enclosed order / notice. You may be liable even if you do not possess money or property belonging or owing to the parent.							
				Er	mployment / P	ayroll	nformation		
1. [We are a tribe, tribally-owned business, or Indian-owned business located on a reservation. (If you mark this be enter your Employment Security Department (ESD) Number and Federal Employer Identification Number (FEIN and go to the Declaration section on page 2.)							
		Our ESD	numb	er is:			Our FEIN is:		
2. [oloy or owe money to tion on page 2.)	o the parent. (I	lf you n	ark this box, complete th	is section and go	to the
		a. 🗌 \	Ne nev	er employed the pare	ent.				
		b. 🗌 \	N e em	ployed the parent fron	n		until		
		(1) 🗌	We do not plan to re	hire the parent.				
				We plan to rehire the					
		(3) 🗌	The parent was injur	ed and receives	s a Lab	or and Industries (L & I) o	lisability benefit.	
3/2017	7			The L & I claim numb	ber is:				
		c. The	parent	s new employer's nan	ne is:				

3. We <u>employ or owe money</u> to the parent. (If you mark this box, complete the remainder of this form.)
a. We will withhold \$ per pay period from the parent's disposable earnings as
required by the Income Withholding for Support.
b. We pay the parent: weekly twice monthly other:
monthly every two weeks
(1) The gross pay per pay period is: \$
(2) The net pay per pay period is: \$
(3) The rate of pay is: \$
c. The parent's next pay date is:
d. The parent's occupation is:
e. We 🔲 do 🔲 do not offer health insurance coverage for the parent's dependents.
f. We 🗌 do 🔲 do not pay the parent by direct deposit through Electronic Funds Transfer.
Declaration
The parent's last-known address is:
The parent's last-known telephone number is (include area code): ()
We understand the duration of the enclosed Income Withholding for Support as explained in the order / notice.
I am authorized to certify (or declare) the following statement on behalf of the business.
I certify (or declare) under penalty of perjury under the laws of the state of Washington that the foregoing is true and
correct.
Signed at
DATE
E-MAIL ADDRESS PRINTED NAME
TELEPHONE NUMBER (INCLUDE AREA CODE) FAX NUMBER (INCLUDE AREA CODE)

INCOME WITHHOLDING FOR SUPPORT

	GORDER/NOTICE FOR SUPPORT (IWO)
☐ ONE-TIME ORDER/NOTICE - LUMP	SUM PAYMENT
☐ TERMINATION of IWO	Date: March 05, 2013
X Child Support Enforcement (CSE) Agency	Court ☐ Attorney ☐ Private Individual/Entity (Check One)
sender (see IWO instructions http://www.acf.hhs.g	der certain circumstances you must reject this IWO and return it to the gov/programs/cse/newhire/employer/publication/publication.htm#forms). If nan a State or Tribal CSE agency or a Court, a copy of the underlying order
State/Tribe/Territory Washington State	Remittance Identifier (include w/payment) IN 2260979
City/County/Dist./Tribe	Order Identifier 999999999
Private Individual/Entity	CSE Agency Case Identifier 623833
SAMPLE STORAGE	RE: production MR
Employer/Income Withholder's Name	Employee/Obligor's Name (Last, First, Middle)
1512 UHAUL ST VANCOUVER WA 98660	111-11-2222
VIII.	Employee/Obligor's Social Security Number
	PRODUCTION DAISY
Employer/Income Withholder's Address	Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's FEIN	
Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)
PRODUCTION CHILD	A copy of the notice is
No. of the Control of	automatically sent to
	the employee
ORDER INFORMATION: This document is based	on the support or withholding order from Washington State.
You are required by law to deduct these amounts	from the employee/obligor's income until further notice.
	child support
	e child support - Arrears greater than 12 weeks? Yes No
	cash medical support e cash medical support
	spousal support
	e spousal support
	nust specify)
for a Total Amount to Withhold of500	.00 per month .

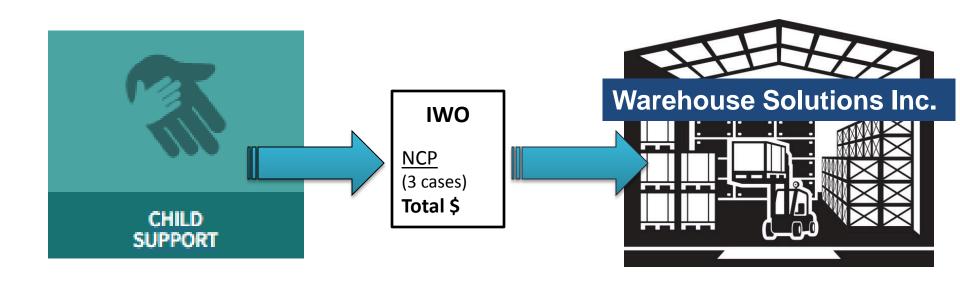
Transitioning to One Income Withholding Order Per Case



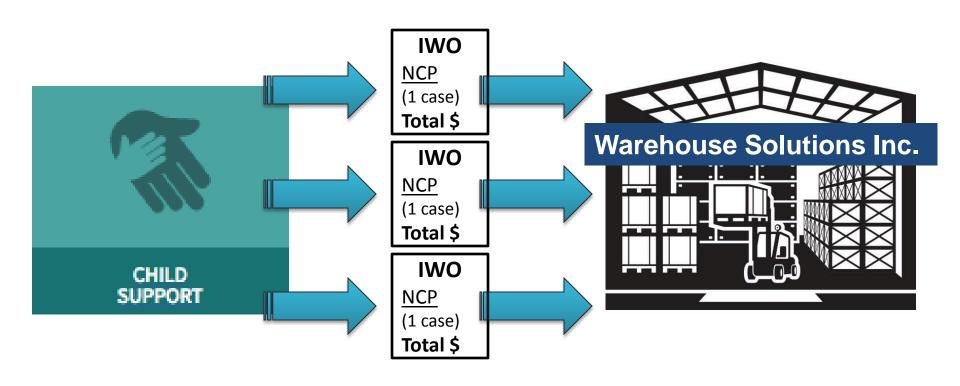
Why is DCS changing the way it issues Income Withholding Orders (IWO)?

- The change is based on updated federal requirements
- IWOs will now be issued by case, not by employee/ non-custodial parent
- Easier to track changes in withholding since each case will have its own IWO

One Income Withholding Order Per Employee



One Income Withholding Order Per Case



One IWO Per Case



- The effect of this change will be minimal for most employers
- More than 70% of parents with an order only have one case
- Transition will be gradual, sending out new IWOs in the normal course of business
- Multi-state employers are already familiar with this process as most states handle IWOs this way
- Employers are still encouraged to send one payment per pay period regardless of the number of cases and IWOs

One IWO Per Case



- DCS will continue to accept payments electronically or by check with <u>electronic</u> <u>payments</u> being the preferred method
- Employers can also elect to receive withholding orders electronically (e-IWO)
- Contact Bill Stuart, National e-IWO Program Manager, at <u>william.stuart@acf.hhs.gov</u>
- https://www.acf.hhs.gov/css/employers/e-iwo



STATE OF WASHINGTON DEPARTMENT OF SOCIAL AND HEALTH SERVICES DIVISION OF CHILD SUPPORT (DCS)



Income Withholding For Support Cover Letter

42 U.S.C. 666(b), RCW 26.23.060, and RCW 74.20A.080

TO:

 DATE: xxxxxxxxxxxxxxxxxxxxx

AKA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

AKA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SSN: 999-99-9999

ACCOUNT NUMBER: IN XXXXXXXXX

CASE NUMBER: xxxxxxxxxxxxxxxx

The Division of Child Support (DCS) is collecting child support from the noncustodial parent (parent) named above.

The enclosed order / notice: 🗓 Is a new order / notice. 🖫 Amends (changes) a previously served order / notice.

X Terminates (stops) withholding. **X** Is a one-time lump-sum payment request.

If you are located outside Washington State and the requirements listed in this letter conflict with the laws of the state where the parent works, follow the laws of the state where the parent works.

If the parent has more than one case with DCS, then DCS sends an order / notice for each case number. See page 3 for information about multiple orders / notices for one parent.

DCS summarized your responsibilities below. See pages 2 and 3 for more details. If you employ or otherwise pay the parent for personal or contracted services, you must comply with the items marked below.

- - 1. Do not withhold more than 50 percent of the parent's disposable earnings in any pay period.

Note: If you receive more than one order / notice from DCS for the same parent, add all the amounts together to get the total amount to withhold from the parent's disposable earnings. The withholding amount for multiple orders / notices is limited to 50 percent in any pay period.

Frequently Asked Questions

Does DCS send more than one order / notice for a parent if the parent has more than one case? Yes. The orders / notices for the same parent will all have the same remittance ID / account number, but each one will have a different case number. An order / notice for a specific case is issued, amended, and terminated separately from those issued on the parent's other cases. Add amounts together to get the total withholding amount.

Can the same child be listed on more than one order / notice? Yes. A child may be listed on more than one order / notice because the parent may owe current support on one case, and owe back support to one or more custodial parties on other cases. There should be, however, only one order / notice for current support for a child. Contact DCS if you have any questions about an order / notice you received from us.

What do I do if I receive multiple orders / notices for the same parent and I am already withholding 50% of the parent's disposable income? Continue to withhold and remit 50% of the parent's disposable income. Keep all orders / notices on file until released or you no longer employ or owe the parent money. You must honor all orders / notices to the greatest extent possible.

Can I combine payments when a parent has more than one order / notice from DCS? Yes. You may combine the amounts withheld and send a single payment to the Washington State Support Registry. Clearly show the parent's name and account number on the payment. DCS will distribute your single payment between the parent's multiple cases based on federal and state regulations.

Can I combine payments for more than one parent? Yes. You may combine the amounts withheld and send a single payment to the Washington State Support Registry. However, you must clearly show each parent's name, account number, and portion of the payment. You may use the enclosed **Employer Payment Identification Instructions** form to list each parent's payment.

What can happen if I do not comply with the enclosed order / notice? Individual state laws define penalties for failure to comply with orders / notices for income withholding for support. If you do business:



IWO Answer Form

Department of Social A treath Sevices STATE OF WASHINGTON
DEPARTMENT OF SOCIAL AND HEALTH SERVICES
DIVISION OF CHILD SUPPORT (DCS)

Transferencing times

Answer to Order / Notice of Income Withholding for Support

(Chapters 26.23 and 74.20A RCW)

	DIVISION OF CHILD SUPPORT PO BOX 11520 TACOMA WA 99411-5520	RE: JOHN J JOHNSON SSN: 123-45-6789 ACCOUNT NUMBER: IN 1234567 CASE NUMBER: 7654321				
FROM:	WAREHOUSE SOLUTIONS	(Enter your mailing address if different from the one on the Income Withholding for Support.)				
		-				
A. 🛚	This is the first issuance of this form regarding the enclos this form and return it to the Division of Child Support (DC form for multiple case numbers. Please list each case nu	CS) within 20 days. You may respond on one answer				
В. 🗆	This is the second issuance of this form. The Division of Child Support (OCS) previously served your business an Income Withholding for Support regarding the above-named parent. Please complete this form and return it to DCS within 20 days. If you do not complete and return this form, you will be subject to the liabilities stated in the enclosed order / notice. You may be liable even if you do not possess money or property belonging or owing to the parent. You may respond on one answer form for multiple cases. Please list each case number. Attach a separate sheet if necessary.					
	Employment / Payrol	I Information				
1. 🗆	 We are a tribe, tribally-owned business, or Indian-owned business located on a reservation. (If you mark this box, enter your Employment Security Department (ESD) Number and Federal Employer Identification Number (FEIN) and go to the Declaration section on page 2.) 					
	Our ESD number is:	Our FEIN is:				
2.	9876543 5432198					
3.	We do not employ or owe money to the parent. (If you Declaration section on page 2.)	mark this box, complete this section and go to the				
	 We never employed the parent. 					
	b. We employed the parent from	until				
	 We do not plan to rehire the parent. 					
	(2) We plan to rehire the parent on					

FG VEN: (@xxxxxxxxxx) 1234:12072017 7654321 / 4629



2. 🕱	We are responding to an <i>Income Withholding for Support</i> we received for each of the following case numbers:
/	705432
	9876543
	-112-1-12



IWO Answer Form

The L & I does number to (4) The parent's new employer's name to

The parent's competion is: Washington by Different and March 1999 of the Control of the Control

(b) The parent was injured and receives a Department of Labor and Industries (i. 8.1) disability benefit.

4. 🔯	We	employ or owe money to the parent. (If you mark this box, complete the remainder of this form.)
/	3.	We will withhold \$ 372.30 per pay period from the parent's disposable earnings as
		required by the Income Withholding for Support. (If you are responding to more than one Income Withholding for Support on this enswer form, add the amounts for each case number together.)
	b.	We pay the parent: weekly twice monthly other:
		monthly every two weeks
		(1) The gross pay per pay period is: \$
		(2) The net pay per pay period is: \$ 7,100

We 30 is a set offer teadh insurance coverage for the power's dependents

Economic Services Administration

About ESA | Find an ESA Office | Frequently Asked Questions

Economic Services Administration > Division of Child Support Home

FSA

Division of Child Support

- Child Support Modification
- Employers
- Parents
- Resources
- Tribal Relations

Online Payment Portal

Community Partnership Program

Community Services Office

Office of Financial Recovery

Manuals

Office of Refugee and Immigrant Assistance

Division of Child Support

Latest News

Division of Child Support 101

Learn more about how we work and how we can help you support your children as they grow into happy, healthy adults at our free class from 1 to 3 p.m., Sept. 20, North Seattle College room 230. Child support professionals will be on hand to answer your questions.

Attention Employers

Did you know that DCS is changing the way we issue Income Withholding Orders? To find out more, go to the Employer page of our website

Are you struggling to pay child support?

DCS would like to connect you to our Alternative Solutions program designed to help parents who are having trouble making payments. Program specialists work with parents who are ready to identify and work on barriers to child support. Find out more about how the program worked for one parent in this video.

Child support should change as your family's circumstances change. Find out how to change a child support order.

Economic Services Administration

About ESA | Find an ESA Office | Frequently Asked Questions

Economic Services Administration > Division of Child Support > Employers

ESA

Division of Child Support

Employers

Employer Workshops

Payments

New Hire Reporting

Income Withholding

- Child Support Modification
- Parents
- Resources
- ▶ Tribal Relations

Online Payment Portal

Community Partnership Program

Community Services Office

Employers

Transitioning to One Income Withholding Order per Case

The Division of Child Support (DCS) will change the way we issue the Income Withholding for Support (IWO) to employers beginning December 2017. The federal requirements state that one IWO must be issued per case, not per employee/ noncustodial parent (NCP) as we currently do. This change will make it easier for employers to track changes in withholding since each case will have its own IWO. DCS is working hard to ensure these changes have as little impact as possible on employers and DCS families.

DCS will not be updating all IWOs in place at one time. Instead, multiple IWOs will be phased in over time and will be issued one per case as they are identified in the normal course of business. Most other states already use this process so it may be familiar to employers.

Employers are still encouraged to send one payment regardless of the number of cases and IWOs. Payments will apply to cases the way they always have.

DCS will offer webinars for employers to explain the changes and answer questions. Information about these webinars will be made available on our website. Thank you for your continued support of the child support program.

Thank you for helping children and families

Transforming Lives



 What should an employer do if the employee says the withholding is for the wrong amount or that no income should be withheld?

 Explain that by law, an employer must comply with the terms of the withholding order as issued. If your employee disagrees with the withholding, they should contact DCS.

Transforming Lives



- How much does an employer withhold when they receive more than one order / notice from DCS for the same parent?
- Add the amounts of the multiple orders / notices together to get the total amount to withhold from the parent's disposable earnings. Do not withhold more than 50 percent in any pay period.





Will DCS mail multiple IWOs together?

 Each withhold will be mailed separately. Potential future enhancements may allow grouped mailing of withholding notices to employers.





- How does an employer respond to the withholding notices?
- Complete and return the 'Answer to Order / Notice of Income Withholding for Support'
- Okay to return one answer form for multiple withholds for one employee
- Answer should list all applicable case numbers for the employee and combined withhold amount

Transforming Lives



- Can an employer combine payments when a parent has more than one order / notice from DCS?
- Yes. Employers are still encouraged to send one payment per pay period regardless of the number of cases and IWOs. DCS will continue to accept payments <u>electronically</u> or by check. Clearly show the parent's name and individual number on the payment.
- DCS will distribute a single payment between the parent's multiple cases based on federal and state regulations.