

How to Complete the Income Withholding Order (IWO) Notice Form in Private Child Support Cases



**Training Provided by the
Georgia Commission on Child Support**

<http://ido.georgiacourts.gov>

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Instructions for Completing the Income Withholding Order (IWO) Notice Form in Private (Non-IV-D) Cases

- A private (Non-IV-D) child support case is a case that is filed in the court by an attorney or a self-represented person, and does ***not*** involve a services application with the Georgia Department of Human Services (DHS), Division of Child Support Services (DCSS). If you have an active case with DCSS, please contact that agency.
- ***Georgia Law:*** O.C.G.A. § 19-6-32 (IDO), O.C.G.A. § 19-6-33 (Notice to Payor) and O.C.G.A. § 19-6-33.1(e) (Family Support Registry); USCR 24.11 (separate IDO required) and 24.12 (IDO form).
- ***Instructions:*** An Income Withholding Order (IWO) notice form, with numbered fields, follows on the ***next four pages***. Click any numbered field in the form to navigate to the instructions for the field.
- ***Notice:*** The IWO is a form promulgated by the federal Office of Management and Budget (OMB) and mandatory for use when placing income deduction documents with an employer.

INCOME WITHHOLDING FOR SUPPORT

- 1a** INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
1b AMENDED IWO
1c ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
1d TERMINATION OF IWO

Date: 1e

1f Child Support Enforcement (CSE) 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 CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory 1g Remittance ID (include w/payment) 1h
 City/County/Dist./Tribe 1i Order ID 1j
 Private Individual/Entity 1k Case ID 1l

<p><u>2a</u> Employer/Income Withholder's Name</p> <p><u>2b</u> Employer/Income Withholder's Address</p> <p>_____</p> <p>_____</p> <p>Employer/Income Withholder's FEIN <u>2c</u></p> <p>Child(ren)'s Name(s) (Last, First, Middle) <u>3e</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>RE: <u>3a</u> Employee/Obligor's Name (Last, First, Middle) <u>3b</u></p> <p>Employee/Obligor's Social Security Number <u>3c</u></p> <p>Employee/Obligor's Date of Birth <u>3d</u></p> <p>Custodial Party/Obligee's Name (Last, First, Middle)</p> <p>_____</p>
<p>Child(ren)'s Birth Date(s) <u>3f</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<div style="border: 1px solid black; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> <p style="font-size: 2em; margin: 0;">3g</p> </div>

ORDER INFORMATION: This document is based on the support order from 4 (State/Tribe).

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

\$ 5a Per 5b current child support
 \$ 6a Per 6b past-due child support - **Arrears greater than 12 weeks?** Yes No **6c**
 \$ 7a Per 7b current cash medical support
 \$ 8a Per 8b past-due cash medical support
 \$ 9a Per 9b current spousal support
 \$ 10a Per 10b past-due spousal support
 \$ 11a Per 11b other (must specify) 11c
 for a **Total Amount to Withhold** of \$ 12a per 12b

AMOUNTS TO WITHHOLD: 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:

\$ 13a per weekly pay period \$ 13b per semimonthly pay period (twice a month)
 \$ 13c per biweekly pay period (every two weeks) \$ 13d per monthly pay period
14 Lump Sum Payment: Do not stop any existing IWO unless you receive a termination order.

Document Tracking ID 15

Employer's Name: 2a Employer FEIN: 2c
 Employee/Obligor's Name: 3a SSN: 3b
 Case Identifier: 1i Order Identifier: 1j

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs 17 days after the date of 18. Send payment within 19 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 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal 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.

For electronic payment requirements and centralized payment collection and disbursement facility information [State Disbursement Unit (SDU)], see www.acf.hhs.gov/css/employers/employer-responsibilities/payments.

Include the Remittance ID with the payment and if necessary this locator code: 22.

Remit payment to <u>23</u> (SDU/Tribal Order Payee)
at <u>24</u> (SDU/Tribal Payee Address)

25 **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 to SDU below). 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:	
Signature of Judge/Issuing Official:	<u>26</u>
Print Name of Judge/Issuing Official:	<u>27</u>
Title of Judge/Issuing Official:	<u>28</u>
Date of Signature:	<u>29</u>

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.

30 If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

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.

Combining Payments: When remitting payments to an SDU or tribal CSE agency, you may combine withheld amounts from more than one employee/obligor's income in a single payment. You must, however, separately identify each employee/obligor's portion of the payment.

Payments To SDU: You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g., payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a court, attorney, or private individual/entity and the initial order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

Employer's Name: 2a Employer FEIN: 2c
Employee/Obligor's Name: 3a SSN: 3b
Case Identifier: 1i Order Identifier: 1j

Reporting the Pay Date: You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the state (or tribal law if applicable) of the employee/obligor's principal place of employment regarding time periods within which you must implement the withholding and forward the support payments.

Multiple IWOs: 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. Follow the state or tribal law/procedure of the employee/obligor's principal place of employment to determine the appropriate allocation method.

Lump Sum Payments: You may be required to notify a state or tribal CSE 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.

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.

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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.

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Withholding Limits: 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. Disposable income is the net income after mandatory deductions such as: state, federal, local taxes; Social Security taxes; statutory pension contributions; and Medicare taxes. The federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% --to 55% and 65% --if the arrears are greater than 12 weeks. If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section.

Depending upon applicable state or tribal law, you may need to consider amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

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:

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Employer's Name: _____ **2a** _____ Employer FEIN: _____ **2c** _____
Employee/Obligor's Name: _____ **3a** _____ SSN: _____ **3b** _____
Case Identifier: _____ **1i** _____ Order Identifier: _____ **1j** _____

NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS: If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

34a This person has never worked for this employer nor received periodic income.

34b This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: _____ **35** _____ Last known telephone number: _____ **36** _____

Last known address: _____ **37** _____

Final payment date to SDU/Tribal Payee: _____ **38** _____ Final payment amount: _____ **39** _____

New employer's name: _____ **40** _____

New employer's address: _____ **41** _____

CONTACT INFORMATION:

To Employer/Income Withholder: If you have questions, contact _____ **42** _____ (issuer name)

by telephone: _____ **43** _____, by fax: _____ **44** _____, by email or website: _____ **45** _____.

Send termination/income status notice and other correspondence to:
_____ **46** _____ (issuer address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ **47** _____ (issuer name)

by telephone: _____ **48** _____, by fax: _____ **49** _____, by email or website: _____ **50** _____.

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).

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.

IWO or Amended IWO

Boxes 1a and 1b:

INCOME WITHHOLDING FOR SUPPORT	
1a	<input type="checkbox"/> INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
1b	<input type="checkbox"/> AMENDED IWO
1c	<input type="checkbox"/> ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
1d	<input type="checkbox"/> TERMINATION OF IWO
Date:	1e

- Instructions: (check only one box)
 - Box 1a – Check when IWO is being placed with employer/payor
 - Box 1b – Check when IWO already in place with an employer/payor is being *amended*
 - Examples:
 - Court has entered a modified order for a new current child support amount;
 - Court has entered an order to establish arrears and/or arrears repayment amount
 - Box 1e – enter the date the IWO is sent to the employer/payor

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One-Time Order/Notice of Lump Sum Payment

Box 1c:

INCOME WITHHOLDING FOR SUPPORT	
1a	<input type="checkbox"/> INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
1b	<input type="checkbox"/> AMENDED IWO
1c	<input checked="" type="checkbox"/> ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
1d	<input type="checkbox"/> TERMINATION OF IWO

Date: _____ 1e

- Instructions:
 - Box 1c – Check when the collection is for a one-time single lump sum payment
 - Enter the amount of Lump Sum Payment in field 14
 - For the collection of future lump sum payments, a new IWO must be prepared
 - The authority to collect a lump sum payment must be included in a child support order or child support contempt order
 - Box 1e – enter the date the IWO is sent to the employer/payor

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Termination of IWO

Box 1d:

INCOME WITHHOLDING FOR SUPPORT	
1a	<input type="checkbox"/> INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
1b	<input type="checkbox"/> AMENDED IWO
1c	<input type="checkbox"/> ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
1d	<input checked="" type="checkbox"/> TERMINATION OF IWO

Date:

- Instructions:
 - Box 1d – Check to terminate collection of child support with an employer for an existing IWO
 - Termination of an IWO is not necessary for a One-Time Order/Notice for Lump Sum Payment
 - Box 1e – enter the date the IWO is sent to the employer/payor

Who is Sending the IWO?

Box 1f:

1f Child Support Enforcement (CSE) Agency Court Attorney Private Individual/Entity (Check One)

- Instructions:
 - Box 1f – Check a box to show who is sending the IWO to the employer/payor
 - Check only one box from the list
 - Attorneys or parties in private cases may visit: <http://ido.georgiacourts.gov> and follow the steps and instructions for the distribution of forms to the:
 - Georgia Family Support Registry (FSR);
 - Employer/Payor; and
 - Noncustodial Parent/Obligor

Click “NOTE:” to see the next two slides.

Click “Back to Form.”

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 CSE agency or a court, a copy of the underlying support order must be attached.

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Regular on Its Face/NOTE

(Continues on next page)

Note:

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.acl.hhs.gov/css/resource/income-withholding-for-support-instructions). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

- Instructions:
 - **Be Aware** – instructions at the **Note** are there to inform you how the employer/payor must respond, if the IDO/IWO directs payment to an incorrect payment source:
 - The IDO/IWO must be rejected and returned to the sender, if the IWO instructs an employer/payor to send payment to any person/place other than Georgia's Family Support Registry (FSR)
 - See O.C.G.A. § 19-6-33.1
 - Example:
 - Child Support payments deducted by an employer/payor cannot be paid directly to the custodial parent/obligee, a court entity or an attorney
 - **There is one exception** that allows an employer/payor to send payments to a person or entity other than the Georgia Family Support Registry (FSR), and that is when:
 - The court order and Income Deduction Order (IDO) is established for payment of spousal support (alimony) **only** and no payment of child support or child support arrears is included in the order
 - See O.C.G.A. § 19-6-33.1(e)

Regular on Its Face/NOTE

- **Be Aware** – instructions at the **Note** are there to inform you how the employer/payor must respond, if the IWO is not regular on its face
- The IDO/IWO must be rejected by the employer/payor and returned to the sender if:
 - Form does not contain all information necessary for employer/payor to comply with the withholding
 - Form is altered and contains invalid information
 - Do not use Correction Tape, Liquid Paper or any similar product to alter the content of the IWO
 - Amount to withhold is not a dollar amount (cannot be a percentage % amount)
 - Sender has not used the federal Office of Management and Budget (OMB) approved IWO form - OMB 0970-0154
 - Copy of Income Deduction Order (IDO) is not included
 - Directs payment to a person/entity other than the Georgia Family Support Registry, with the exception of Spousal Support (Alimony) only cases

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Case Identifying Information

Fields 1g, 1i and 1k:

State/Tribe/Territory _____	1g
City/County/Dist./Tribe _____	1i
Private Individual/Entity _____	1k

- Instructions:
 - Field 1g – Enter the state, tribe or territory for your case
 - Field 1i – Enter the city, county, district or tribe for your case
 - Field 1k – If the sender is a private individual or private entity, enter the name of the private individual/entity
 - Example:
 - Name of the obligee, obligor or private attorney

Remittance ID and NCP Information

Fields 1h, 1j and 1l:

Remittance ID (include w/payment)	<u>1h</u>
Order ID	<u>1j</u>
Case ID	<u>1l</u>

- Instructions:
 - Field 1h – Remittance Identifier/ID is the unique number employers/payors must use when sending payments to the Family Support Registry (FSR)
 - In Georgia, the Remittance ID is the Social Security Number (SSN) of the noncustodial parent/obligor
 - (*Exception: Only If* the noncustodial parent/obligor does not have an SSN, use the order’s civil action case number)
 - Field 1j – Order Identifier/ID is the civil action case number entered on the order when it is filed with the clerk of court
 - Field 1l – ***Leave this field blank*** - CSE Agency Case Identifier or CSE Agency Case ID is a unique number used by state and tribal child support agencies only

Employer and Obligor Identifying Information

(Continues on next page)

Fields 2a, 2b and 3a – 3d:

2a	RE: 3a
_____ Employer/Income Withholder's Name	_____ Employee/Obligor's Name (Last, First, Middle)
2b	3b
_____ Employer/Income Withholder's Address	_____ Employee/Obligor's Social Security Number
_____	3c
_____	_____ Employee/Obligor's Date of Birth
	3d
	_____ Custodial Party/Obligee's Name (Last, First, Middle)

- Instructions:
 - Field 2a – Enter the employer/payor name
 - Field 2b – Enter the employer/payor address
 - Field 3a – Enter the full name (last, first, middle) of the noncustodial parent/obligor
 - Field 3b – Enter the Social Security Number (SSN) of the noncustodial parent/obligor
 - Field 3c – Enter the date of birth of the noncustodial parent/obligor
 - Field 3d - Enter the full name (last, first, middle) of the custodial parent/obligee

Employer and Obligor Identifying Information

Fields 2c and 3e – 3g:

Employer/Income Withholder's FEIN 2c

Child(ren)'s Name(s) (Last, First, Middle) Child(ren)'s Birth Date(s)

3e	3f
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

3g

- Instructions:
 - Field 2c – Enter the employer/payor Federal Employer Identification Number (FEIN), *if known* (can be obtained from employer)
 - Field 3e – Enter children's names (Last, First, Middle); if more than six children, list them on a separate piece of paper
 - Field 3f – Enter the full date of birth for each child
 - Box 3g – Leave this box blank

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Order Information

(Continues on next page)

Fields 4, 5a, 5b, and 6a - 6c:

ORDER INFORMATION: This document is based on the support order from 4 (State/Tribe).

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

\$ 5a Per 5b current child support
\$ 6a Per 6b past-due child support - Arrears greater than 12 weeks? Yes No 6c

• Instructions:

- Field 4 – Enter the name of the state/tribe that issued the support order
- Field 5a and 5b – Enter the *monthly* amount of current child support
- Field 6a and 6b – If applicable, enter the *monthly* amount ordered as payment on past-due child support that will repay the arrears
- Field 6c – If applicable, place a check mark in the “**Yes**” or “**No**” box to indicate if the total arrears is equal to an amount greater than 12 weeks of unpaid current child support
 - This information is used by the employer/payor to determine the withholding limit to apply based upon the federal Consumer Credit Protection Act (CCPA)
 - If the sender does not indicate whether the arrears are greater than 12 weeks, the employer/payor should calculate the CCPA limit using the lower percentage

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Order Information - (Continues on next page)

Fields 7a, 7b, 8a, 8b, 9a, 9b, 10a and 10b:

\$	7a	Per	7b	current cash medical support
\$	8a	Per	8b	past-due cash medical support
\$	9a	Per	9b	current spousal support
\$	10a	Per	10b	past-due spousal support

- Instructions:
 - Field 7a and 7b – If ordered, enter monthly amount of current cash medical support
 - Field 8a and 8b – If ordered, enter monthly amount of payment on past-due cash medical support
 - Field 9a and 9b – If ordered, enter monthly amount of current spousal support (alimony)
 - Field 10a and 10b – If ordered, enter monthly amount of payment on past-due spousal support (alimony)
 - **Important – Alimony Only!** Payments of any form of Spousal Support (Alimony) ***ONLY*** cannot be paid to the Family Support Registry, but must be paid directly to the ex-spouse
 - See O.C.G.A. § 19-6-33.1(e)

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Order Information - (Continues on next page)

Fields 11a - 11c:

\$ 11a Per 11b other (must specify) 11c
(FSR fee \$1.50 per amount deducted)

- Instructions:
 - Fields 11a - 11b – Enter monthly amount of the Family Support Registry (FSR) fee pursuant to O.C.G.A. § 19-6-33.1(j)
 - FSR fee is calculated using the schedule under which the noncustodial parent/obligor is paid by the employer/payor, i.e., weekly (52 pay periods), bi-weekly (26 pay periods), semi-monthly (24 pay periods) or monthly (12 pay periods)
 - Example: employer/payor deducts support weekly, including the \$1.50 FSR fee, and submits payment to the FSR weekly; the \$1.50 FSR fee is deducted from each weekly payment that is received and posted by the FSR
 - Field 11c – Specify “FSR fee of \$1.50 per amount deducted”
 - See Supplemental Information on page 3 of the IWO form:
 - In Georgia, the Family Support Registry (FSR) fee shall not exceed \$2.00 per payment **OR** 5% of the amount of each payment **OR** the actual cost of processing and distributing the child support from the employer/payor to the custodial parent/obligee, whichever is less
 - The **actual cost** is \$1.50 of each deducted payment
 - See O.C.G.A. § 19-6-33.1(j)

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Order Information

- Instructions:
 - Field 12a – Enter the monthly total of fields 5a, 6a, 7a, 8a, 9a, 10a, and 11a
 - Field 12b – Enter per “month” as the frequency of withholding

Fields 12a and 12b:

for a Total Amount to Withhold of \$ 12a per 12b

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Amounts to Withhold

Fields 13a - 14:

AMOUNTS TO WITHHOLD: 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:

\$ 13a per weekly pay period \$ 13b per semimonthly pay period (twice a month)
\$ 13c per biweekly pay period (every two weeks) \$ 13d per monthly pay period
\$ 14 **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

- Instructions:
 - Fields 13a - 13d – Enter dollar amounts, ***in all four fields***, to be withheld per pay period
 - Weekly = 52 pay periods
 - Bi-weekly = 26 pay periods
 - Semi-monthly = 24 pay periods
 - Monthly = 12 pay periods
 - *Example* conversions of monthly child support to weekly and bi-weekly pay periods:
 - $\$325 \times 12 = \$3900 / 52 = \$75$ weekly
 - $\$325 \times 12 = \$3900 / 26 = \$150$ bi-weekly
 - Field 14 – Enter the dollar amount when the IWO is used for a ***one-time Lump Sum payment***, when court ordered
 - Box 1c must also be checked
 - Additional IWOs must be issued to collect recurring or subsequent Lump Sum payments

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Document Tracking ID

Field 15:

Document Tracking ID 15

- Instructions:
 - Field 15– Enter in the Document Tracking ID field the civil action case number found on the court order and IDO
 - The OMB number displays immediately below field 15 on the form
 - ***Do not alter the IWO form***

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Headers at the top of Pages 2, 3 and 4

Fields 1j, 1l, 2a, 2c, 3a, 3b:

Employer's Name:	_____ 2a _____	Employer FEIN:	_____ 2c _____
Employee/Obligor's Name:	_____ 3a _____	SSN:	_____ 3b _____
CSE Agency Case Identifier:	_____ 1l _____	Order Identifier:	_____ 1j _____

- Instructions:
 - Standard Headers, Pages 2 – 4
 - Information entered in these fields on page 1 does not transfer to other pages
 - Field 2a – Enter the employer/payor name
 - Field 2c – Enter the employer/payor Federal Employer Identification Number (FEIN), *if known* (can be obtained from employer/payor)
 - Field 3a – Enter the full name (last, first, middle) of the noncustodial parent/obligor
 - Field 3b – Enter the Social Security Number (SSN) of the noncustodial parent/obligor
 - Field 1l - ***Leave this field blank*** - CSE Agency Case Identifier or CSE Agency Case ID is a unique number used by state and tribal child support agencies only
 - Field 1j – Order Identifier/ID is the civil action case number entered on the order when it is filed with the clerk of court

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Remittance Information

(Continues on next page)

Fields 16 - 21:

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is 16 (State/Tribe), you must begin withholding no later than the first pay period that occurs 17 days after the date of 18. Send payment within 19 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 20 % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not 21 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal 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.

- Instructions:
 - Field 16 – Enter the state, tribe or territory where the noncustodial parent/obligor is employed
 - Field 17 – Enter **14** days (Pursuant to O.C.G.A. § 19-6-33(e)(2))
 - Field 18 – Enter the date the IDO, IWO and Notice to Payor will be mailed to the employer/payor
 - Field 19 – Enter 2 business days (pursuant to O.C.G.A. § 19-6-33(e)(3))
 - Field 20 – Enter the CCPA percentage that applies to the noncustodial parent/obligor as a single percentage and not a range of percentages
 - For more information on the CCPA, see the paragraph on Withholding Limits, page 3 of the IWO form
 - Field 21 – Enter the state, tribe or territory for the noncustodial parent/obligor's principal place of employment
 - If the noncustodial parent/obligor's principal place of employment is in another state, visit the website furnished in the IWO to find information for that state so you may complete fields in this section; otherwise, enter the same state as in field 16
 - If the noncustodial parent/obligor is a non-employee, for example an independent contractor, enter withholding limits on page 3 in the Supplemental Information section

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Remittance Information

(Continues on next page)

Fields 22 - 25:

Include the <i>Remittance ID</i> with the payment and if necessary this FIPS code: _____	
_____ 22 _____	
Remit payment to _____ 23 _____ (SDU/Tribal Order Payee)	
at _____ 24 _____ (SDU/Tribal Payee Address)	
25 <input type="checkbox"/> Return to Sender [Completed by Employer/Income Withholder]. Payment must be directed to an SDU in accordance with 42 USC §666(b)(5) and (b)(6) or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you <i>must</i> check this box and return the IWO to the sender.	

- Instructions:
 - Field 22 – *Leave this field blank*
 - Field 23 – Enter this:
 - Family Support Registry
 - Field 24 – Enter this:
 - P O Box 1800, Carrollton, GA 30112-1800
 - Field 25 – *Do not check this box*
 - This box will be checked by the employer/payor, if the employer/payor must return the IDO/IWO to the sender because the IWO directs payment to some other entity/person and not to the Family Support Registry (FSR)
 - All child support deducted by an employer under an IDO/IWO must be paid to the FSR – see O.C.G.A § 19-6-33.1
 - **Exception:** See Spousal Support (Alimony) only exception on slides 7 and 14

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Remittance Information

(Continues on next page)

Fields 26 - 29:

Signature of Judge/Issuing Official (if Required by State or Tribal Law): _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

- Instructions:
 - **Be aware** – the IWO form serves only as a NOTICE document in Georgia; it is not signed by a judge and should never be filed with the clerk of court
 - The Income Deduction Order (IDO), which is signed by a judge, serves as the authority for income withholding
 - Field 26 – Issuing Official signs in this field
 - An Issuing Official may be a custodial parent/obligee, noncustodial parent/obligor or an attorney
 - Field 27 – Printed name of Issuing Official
 - Field 28 – Title of Issuing Official
 - Enter title as Custodial Parent/Obligee, Noncustodial Parent/Obligor, or Attorney
 - Field 29 – Date IWO is signed by Issuing Official

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Remittance Information

Field 30:

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.

30 If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

- Instructions:
 - Box 30 – Check this box if you want the employer/payor to furnish a copy of the IDO/IWO to the noncustodial parent/obligor

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Liability

Field 31:

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.

O.C.G.A. § 19-6-33(e)(4)

- Instructions:
 - Field 31 - The **Liability** paragraph is a notice to the employer/payor on the responsibility of honoring the IDO/IWO
 - Enter on the first blank line this code section: O.C.G.A § 19-6-33(e)(4)
 - This code section may be reviewed by the employer/payor and their legal department

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Anti-discrimination

Field 32:

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.

O.C.G.A § 19-6-33(j)

- Instructions:
 - Field 32 - The **Anti-discrimination** paragraph is a notice to the employer/payor on the consequences of discharging a noncustodial parent/obligor because of the issuance of an IDO/IWO
 - Enter on the first blank line the code section: O.C.G.A § 19-6-33(j)
 - This code section may be reviewed by the employer/payor and their legal department

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Supplemental Information

Field 33:

Supplemental Information:

[DO NOT REMOVE THIS INFORMATION] In Georgia, the Family Support Registry (FSR) fee shall not exceed \$2.00 per payment OR 5% of the amount of each payment OR the actual cost of processing and distributing the child support from the source to the obligee, whichever is the lesser. (See O.C.G.A. § 19-6-33.1(j).) The ACTUAL COST is \$1.50 of EACH child support payment (current and arrears); excludes alimony.

[Enter here information that may be helpful to the employer.]

- Instructions:

Field 33 - The **Supplemental Information** paragraph is used to provide information to the employer/payor

- Insert in this section information on the FSR fee - see O.C.G.A § 19-6-33.1(j)
 - Insert this text:
 - In Georgia, the Family Support Registry (FSR) fee shall not exceed \$2.00 per payment OR 5% of the amount of each payment OR the actual cost of processing and distributing the child support from the source to the obligee, whichever is the lesser. (See O.C.G.A § 19-6-33.1(j).) The ACTUAL COST is \$1.50 of EACH child support payment (current and arrears); excludes alimony
- Use the rest of the lines to insert other relevant information pertaining to the IDO/IWO that you wish to supply to the employer/payor

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Employment/ Income Status Checkbox

Boxes 34a and 34b:

NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS: If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

34a This person has never worked for this employer nor received periodic income.

34b This person no longer works for this employer nor receives periodic income.

- Instructions:
 - Field 34a or 34b – *Do not check either box*
 - **A box will be checked by the employer/payor**, if the noncustodial parent/obligor *never worked* for the employer/payor OR *is no longer working* for the employer/payor and receiving income
 - The employer/payor may detach page 4 and return that single page to you as notice that the employer/payor cannot honor the IDO/IWO for the reason indicated by the checked box

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Notification of Termination by Employer

Fields 35 - 41:

Please provide the following information for the employee/obligor:	
Termination date: _____ 35 _____	Last known phone number: _____ 36 _____
Last known address: _____ 37 _____ _____	
Final payment date to SDU/tribal payee: _____ 38 _____	Final payment amount: _____ 39 _____
New employer's name: _____ 40 _____	
New employer's address: _____ 41 _____ _____	

- Instructions:
 - Do not enter any information in fields 35 – 41 when preparing the IDO/IWO paperwork for the employer/payor
 - This section of the IWO is intended for use by the employer/payor **only**
 - When the noncustodial parent/obligor terminates employment the employer/payor may complete all information in fields 35 – 41
 - Page 4 of the form is sent by the employer/obligor to the person named in the “Contact Information” section of the IWO form
 - If the employer/payor does not have access to the information asked for in these fields, they may decide not to complete and return this page

Employer/ Income Withholder Contact Information

Fields 42 - 50:

CONTACT INFORMATION:

To Employer/Income Withholder: If you have questions, contact _____ 42 _____ (issuer name)

by telephone: 43 _____, by fax: 44 _____, by email or website: 45 _____.

Send termination/income status notice and other correspondence to:

_____ 46 _____ (issuer address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ 47 _____ (issuer name)

by telephone: 48 _____, by fax: 49 _____, by email or website: 50 _____.

IMPORTANT: The person completing this form is advised that the information may be shared with the employee/obligor.

• Instructions:

- Contact information is supplied by you to the employer/payor and noncustodial parent/obligor and may be used over an extended period of time
- Recommendation to attorneys - It is recommended that you not enter your contact information in these fields, unless you will continue to represent the party
- **Domestic Violence - Be aware** – Be careful when entering information for a party who may be the victim of domestic violence as this form may be shared with the noncustodial parent/obligor
- Enter information as indicated:
 - Field 42 – your name
 - Field 43 – your telephone number
 - Field 44 – your fax number
 - Field 45 - your e-mail address
 - Field 46 – your mailing address
 - Field 47 – your name
 - Field 48 – your telephone number
 - Field 49 – your fax number
 - Field 50 – your e-mail address

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This Concludes the IWO Form Instructions

Thank you, _____

Judicial
Council/Administrative Office
of the Courts

Georgia Commission on Child
Support

Georgia Department of Human
Services, Division of Child
Support Services

Please visit:
<http://ido.georgiacourts.gov>

