

**Income Withholding for Support:
General Information and Instructions**

When is income withholding required?

When the Court issues an order of support, the Court ***must in every case order immediate income withholding*** unless:

- a. it is a “**IV-D case**” where child support services (including income withholding) are being applied for, or provided through, the child support program (commonly referred to as the “IV-D” program since it is authorized by Title IV-D of the federal Social Security Act) by a local district Support Collection Unit;

OR

- b. the Court finds and sets forth in writing: (1) the reasons why there is good cause not to require immediate income withholding; or (2) an agreement providing for an alternative arrangement has been reached between the parties. See Domestic Relations Law § 240(2)(b)(2), Family Court Act § 440(1)(b)(2), and Civil Practice Law and Rules § 5242(c).

Where income withholding is required, the Court shall direct that the support be paid by automatically deducting moneys from the obligor’s income through the use of an Income Withholding Order (hereinafter “IWO”).

What is a “Non-IV-D Services” case?

A **Non-IV-D Services** case is a case for which a court has determined that income withholding for support is required by law or otherwise appropriate and neither the employee/obligor nor the custodial party/obligee has applied for, or is receiving, child support services through their local Support Collection Unit. A Non-IV-D case can include an order covering child support alone or it may include an order of support for both a child and the custodial parent. Income withholding for a Non-IV-D Services case **must** go through the NYS Child Support Processing Center (SDU).

When will I receive the *New York Case Identifier* for my Non-IV-D Services case?

A ***New York Case Identifier*** will be assigned by the NYS Child Support Processing Center (SDU) to a Non-IV-D Services case upon receipt of **both Part A and Part B** of the **LDSS-5037** (Non-IV-D IWO). It is the responsibility of the sender of the IWO to serve the NYS Child Support Processing Center (SDU) with **both Part A and Part B** of the **LDSS-5037**. Upon receipt of **both Part A and Part B** of the **LDSS-5037**, the employer/income withholder, custodial party/obligee, and the employee/obligor will receive notice of the ***New York Case Identifier*** assigned to the Non-IV-D Services case.

What is a “Spousal Support Only” case?

A Spousal Support Only case is a case that has no child support ordered.

How do I complete the IWO?

Follow the field-by-field instructions below to properly complete the **LDSS-5037** (Non-IV-D IWO) and the **LDSS-5038** (Spousal Support Only IWO). Use the instructions with the Numbered Reference Tools found on Pages 9 - 20. The person making the payment is the employee/obligor (or debtor). The person receiving the payment is the custodial party/obligee (or creditor).

Note: Do not fill out this IWO if a party is already receiving child support services or wishes to apply at this time; an IWO will be prepared and sent by the Support Collection Unit.

Part A:

- Field 1:** Check the appropriate box to indicate the court that issued the underlying support order to which this IWO relates. Provide the name of the county in which that court is located.
- Field 2:** Provide the Index number of your Supreme Court divorce action or the Docket number of your Family Court case.
- Field 3:** Provide the employee’s/obligor’s name (last, first, middle).
- Field 4:** Provide the mailing address of the employee/obligor including the street, PO Box, city, state, and zip code.
Note: This field is not applicable to Spousal Support Only IWOs and has been omitted from Part A of the LDSS-5038.
- Field 5:** Provide the Social Security number or other taxpayer identification number of the employee/obligor.
- Field 6:** Provide the birth date for the employee/obligor.
- Field 7:** Provide the custodial party/obligee’s name (last, first, middle).
- Field 8:** Provide the mailing address of the custodial party/obligee including the street, PO Box, city, state, and zip code.
- Field 9:** Provide the Social Security number or other taxpayer identification number of the custodial party/obligee.
Note: This field is not applicable to Spousal Support Only IWOs and has been omitted from Part A of the LDSS-5038.
- Field 10:** Provide the birth date for the custodial party/obligee.
Note: This field is not applicable to Spousal Support Only IWOs and has been omitted from Part A of the LDSS-5038.

Part B:

Fields 1a-1d: Check the applicable box, depending on your situation.

Note: If you check box 1d “Termination of IWO” enter \$0 in field 12a “Total Amount to Withhold.”

Field 1e: Leave this field blank. The Court will fill in the date when the IWO is signed.

Field 1f: Check the appropriate box to indicate who is sending the IWO. If you are giving this form to a court or clerk of the court for signature, select “Court.” If the IWO will be sent by a private attorney select “Attorney.” If the IWO will be sent by a sheriff, select “Private Individual/Entity.”

Field 1g: Write in “New York.”

Field 1h: Provide the Index number of the Supreme Court divorce action or the Docket number of the Family Court case in which the court issued the support order to which this IWO relates.

Field 1i: Provide the name of the county where the divorce action or Family Court support case referenced in Field 1h was filed.

Field 1j: Provide the Index number of your Supreme Court divorce action or the Docket number of the Family Court case in which the court issued the support order to which this IWO relates.

Field 1k: If “Private Individual/Entity” was selected for Field 1f (above), provide the name of the sheriff issuing the IWO.

Field 1l: If this is the initial IWO or one-time (lump sum) IWO establishing the income withholding for support, leave this field blank. Once a copy of the completed IWO is received by the NYS Child Support Processing Center (SDU), a New York Case Identifier will be assigned for proper identification of remittances. For all other actions regarding the IWO (i.e. amending or terminating) provide the New York Case Identifier previously assigned.

Note: This field is **not applicable** to a Spousal Support Only IWO.

Field 2a: Provide the name of the employer/income withholder to whom the IWO will be sent and who will be directed to withhold income.

Field 2b: Provide the mailing address of the employer/income withholder including the street, PO Box, city, state, and zip code. (This may differ from the employee/obligor’s worksite.) If the employer/income withholder is a federal government agency, provide the address listed under Federal Agency Income Withholding Contacts and Program Information at <http://www.acf.hhs.gov/css/resource/federal-agency-iwo-and-medical-contact-information>.

Field 2c: Provide the employer/income withholder’s nine (9) digit Federal Employer Identification Number (FEIN) if available.

Field 3a: Provide the employee’s/obligor’s last name and first name. A middle name is *optional*.

Field 3b: Provide the Social Security number or other taxpayer identification number of the employee/obligor.

- Field 3c:** Provide the employee/obligor's date of birth. *This is optional.*
- Field 3d:** Provide the last name and first name of the custodial party/obligee. A middle name is *optional*.
- Field 3e:** Provide the child(ren)'s last name(s) and first name(s). A middle name is *optional*. Note if there are more than six children for this IWO, you may attach an additional page. (Or you may utilize the blank space after the Supplemental Information section, field 33.) Enter the child(ren) associated with the custodial party/obligee and employee/obligor only. Child(ren) of multiple custodial parties/obligees is not to be entered on an IWO.
Note: This field is **not applicable** to a Spousal Support Only IWO.
- Field 3f:** Provide the birth date for each child named.
Note: This field is **not applicable** to a Spousal Support Only IWO.
- Field 3g:** If the underlying support obligation to which this IWO relates was determined in a divorce action in Supreme Court, write in the box: "Supreme Court of _____ County." Then fill in the county where the divorce action was filed. If the underlying support obligation to which this IWO relates is a Family Court order of support, write in the box: "Family Court of _____ County." Then fill in the county where the petition was filed.
- Field 4:** This field has been pre-filled to make completion of the IWO easier for you.
Go to Field 5a.
- Fields 5a-11c:** Fill in the dollar amounts to be withheld for the specific time period as specified in the applicable order of support. Copy this information from the applicable order of support. For Field 6c, check the appropriate box to indicate whether arrears have accrued for more than 12 weeks. For field 11c, enter a description of the obligation (e.g., court fees).
Note: Fields 5a, 5b, 6a, 6b, 7a, 7b, 8a and 8b are **not applicable** for Spousal Support Only orders.
- Field 12a:** Enter the total of the amounts in Fields 5a-11a on Line 12a. This is the total amount to withhold for the corresponding time period.
Note: For termination of an IWO, enter \$0 in this field.
- Field 12b:** Enter the time period (e.g. week, month) specified in the underlying order for the obligations contained in fields 5a - 11a.
- Fields 13a-13d:** If you are certain of the employer's/income withholder's pay cycle, enter the value of the obligation in the appropriate field. **Only one field need be filled in.**
If you are not certain of the employer's/income withholder's pay cycle, you must enter a value in **each of these fields**. To do this, follow these instructions:
- First calculate the amount of the obligation on a yearly basis (i.e., if the amount of the obligation is weekly, multiply it by 52; if biweekly, multiply it by 26; if semimonthly multiply it by 24; or if monthly, multiply it by 12); then take the yearly amount and divide it by the appropriate pay cycle (i.e., if weekly, by 52; if biweekly, by 26; if semimonthly, by 24; and if monthly, by 12). Then enter the recalculated amount in the proper field.

- **Example 1:** Assume the support obligation is \$100.00 biweekly. You know that the employer's/income withholder's pay cycle is monthly. Then you should multiply \$100.00 by 26 to get the yearly obligation (\$2,600.00). Then divide that by 12 to get the monthly obligation (\$216.67). You would then enter that value in field 13d.
- **Example 2:** Maybe you're not sure of the employer's/income withholder's pay cycle. Then you should again multiply \$100.00 by 26 to get the yearly obligation (\$2,600.00). Then divide \$2,600.00 by 52 to get the value for the weekly value (\$50.00); divide \$2,600.00 by 26 to get the biweekly value (\$100.00.); divide \$2,600.00 by 24 to get the semimonthly value (\$108.33); and divide \$2,600.00 by 12 to get the monthly value (\$216.67). You should enter these values in fields 13a - 13d.

Field 13a: If the employer's/income withholder's pay cycle does not correspond with Field 12b, enter the total amount the employer/income withholder should withhold if the employee/obligor is paid weekly.

Field 13b: If the employer's/income withholder's pay cycle does not correspond with Field 12b, enter the total amount the employer should withhold if the employee is paid twice a month.

Field 13c: If the employer's/income withholder's pay cycle does not correspond with Field 12b, enter the total amount the employer should withhold if the employee is paid every two weeks.

Field 13d: If the employer's/income withholder's pay cycle does not correspond with Field 12b, enter the total amount the employer should withhold if the employee is paid once a month.

Field 14: Complete if 1c (above) has been selected.

Field 15: If you are submitting the IWO to a Court or Clerk of Court for issuance, leave this field blank. If the IWO is sent by a private attorney or sheriff, the sender may use this space to note its own tracking identifier. *This is optional.*

Fields 16-19: These fields have been pre-filled to make completion of the IWO easier for you.

Field 20: The sender must determine the percentage of disposable income that may be withheld from the employee/obligor's paycheck. See the withholding limitations information in section V on page 2 of Part B.

Fields 21-24: These fields have been pre-filled to make completion of the IWO easier for you. **Note:** On the LDSS-5037 (Non-IV-D IWO), Field 24 is purposely blank. **Go to Field 25.**

Field 25: Do not check this box. It is for employer/income withholder use only, if applicable.

Fields 26-29: If you are giving the IWO to a Court or Clerk of Court for issuance, leave these spaces blank. The Court will fill in this information when the IWO is signed by the Judge or Clerk of Court. If the IWO is sent by a private attorney or sheriff, these fields should be completed by the sender.

Field 30: If the employee works in a state different from New York, check this box.

Fields 31-33: These fields have been pre-filled to make completion of the IWO easier for you.

Note: The information included in Field 33 for service of Part A and Part B of the IWO will vary depending upon the type of IWO served, i.e. whether it is a Non-IV-D IWO processed through the NYS Child Support Processing Center (SDU) or whether it is a Spousal Support Only IWO which is remitted/payable to the obligee.

Go to Field 34a.

Fields 34a-41: Leave this section blank. It is for the employer/income withholder's use only if applicable.

Fields 42-50: If you are submitting the IWO to a Court or Clerk of Court for issuance, leave this field blank; it will be filled in by the Court. If the IWO is sent by a private attorney or sheriff, the sender must fill in these blanks.

Top of 2nd – 4th Pages, Part B: Copy the information from Fields 2a, 2c, 3a, 3b, and 1j into the corresponding fields at the top of the 2nd, 3rd, and 4th pages of Part B (pages 12-14 and 18-20). Leave the New York Case Identifier field blank as instructed for Field 1l.

Where do I serve the IWO?

For a Non-IV-D Services case, serve the completed LDSS-5037 as follows:

- **Part A:** serve **only** upon the NYS Child Support Processing Center (SDU), PO Box 15363, Albany, NY 12212-5363.
- **Part B:** serve upon **all** of the following:
 1. employer/income withholder;
 2. employee/obligor;
 3. custodial party/obligee; and
 4. NYS Child Support Processing Center (SDU)
PO Box 15363, Albany, NY 12212-5363.

For a Spousal Support Only case, serve the completed LDSS-5038 as follows:

- **Part A:** serve **only** upon the employer/income withholder.
- **Part B:** serve upon **all** of the following:
 1. employer/income withholder;
 2. employee/obligor; and
 3. obligee.

What method of service do I use to send the IWO?

You may use regular mail but it is suggested that you file an Affidavit of Service of the IWO with the Clerk of the Court.

Do I need to send a copy of the underlying order of support with the IWO?

The federal Office of Child Support Services states that if the IWO is sent by a Court, a copy of the underlying support order need **not** be attached to the IWO even in instances where the IWO is served by a litigant or their representative acting on the Court's instructions. See Field 1(f), Fields 26-29, and Fields 42-50 on the IWO for information about the Sender.

If you have continuing questions about this instruction, you may contact the **Child Support Helpline** toll-free at **888-208-4485 (TTY: 866-875-9975)**, Monday through Friday from 8:00 AM to 7:00 PM. (For **Relay Service**, visit www.fcc.gov/general/internet-based-trs-providers).

How do I remit (send) payments for a Non-IV-D Services case?

- You **must** include the Remittance ID (once assigned, the **New York Case Identifier** will replace this) with the payment.
- Make the payment **payable** to the **NYS Child Support Processing Center (SDU)**
- Mail the payment to:
NYS Child Support Processing Center (SDU)
PO Box 15363
Albany NY 12212-5363.

How do I remit (send) payments for a Spousal Support Only case?

- You must follow the instructions contained in the IWO. If the **LDSS-5038** was used by the sender, you must include the following information with the payment:
 - Remittance ID;
 - Pay date; and
 - Employee/Obligor's name.
- Make the payment **payable** to the **Obligee**.
- Mail the payment to the **Obligee** at the address provided on Part A of the **LDSS-5038**.

How do I terminate an IWO?

When terminating an IWO, basic information must be provided to enable proper identification by the employer/income payor of the subject IWO. At a minimum, the following information must be provided on Part B of the IWO to terminate a previously sent initial, amended, or one-time (lump sum) IWO:

- Field 1d – IWO Category (check the box marked “Termination of IWO”)
- Field 1e – Date
- Field 1f – Sender Category
- Field 1h – Remittance ID
- Field 1l – New York Case Identifier (applicable to a Non-IV-D Case only)
- Field 2a – Employer/Income Withholder's Name
- Field 2b – Employer/Income Withholder's Address
- Field 3a – Employee/Obligor's Name

Field 3b – Employee/Obligor’s Social Security Number
Field 3d – Custodial Party/Obligee’s Name
Field 12a – Total Amount to Withhold (enter \$0.00)
Fields 26-29 – Judge/Issuing Official Identification box
Fields 42-45 – Sender Contact Information

Part A of the LDSS-5037 or LDSS-5038 need not be completed when terminating an IWO. Note that a Termination of IWO must be served upon the employer/income withholder, employee/obligor, custodial party/obligee, and for a Non-IV-D Services case, also mailed to the NYS Child Support Processing Center (SDU).

Numbered Reference Tool

Important Notice

If you are issuing a Non-IV-D Income Withholding Order for child support or combined child and spousal support, you must serve the completed **LDSS-5037** as follows:

- **Part A:** serve **only** upon the NYS Child Support Processing Center (SDU), PO Box 15363, Albany, NY 12212-5363.
- **Part B:** serve upon **all** of the following:
 1. employer/income withholder;
 2. employee/obligor;
 3. custodial party/obligee; and
 4. NYS Child Support Processing Center (SDU)
PO Box 15363, Albany, NY 12212-5363.

Note: Do not fill out this IWO if a party is already receiving child support services or wishes to apply at this time.

Court Information

<input type="checkbox"/> Family Court: _____ ¹ County	Order ID (Index/Docket Number) ²
<input type="checkbox"/> Supreme Court: _____ County	

Employee/Obligor Information

³ Name (Last, First, Middle)	
⁴ Mailing Address	
⁵ Social Security Number - -	⁶ Date of Birth (MM/DD/YYYY) / /

Custodial Party/Obligee Information

⁷ Name (Last, First, Middle)	
⁸ Mailing Address	
⁹ Social Security Number - -	¹⁰ Date of Birth (MM/DD/YYYY) / /

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NUMBERED REFERENCE TOOL
INCOME WITHHOLDING FOR SUPPORT

I. Sender Information: (Completed by the Sender)

Date: _____ **1e** _____

1a **INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)** **1b** **AMENDED IWO**

1c **ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT** **1d** **TERMINATION OF IWO**

1f 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). 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 _____ **1g** _____ Remittance ID (include w/payment) _____ **1h** _____

City/County/Dist./Tribe _____ **1i** _____ Order ID _____ **1j** _____

Private Individual/Entity _____ **1k** _____ Case ID _____ **1l** _____

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

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

3g

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. **4**
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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** _____.

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:

\$ _____ 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.

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

V. Remittance Information: (Completed by the Sender, except for the "Return to Sender" check box.)

17 If the employee/obligor's principal place of employment is New York State, you must begin withholding no later than the 16
 first pay period that occurs 14 days after the date of service 18 of the order/notice. Send payment within 7 business days 19
 20 _____% of disposable income for all orders. If the employee/obligor's principal place of employment is not New York State, 21
 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 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 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 <https://www.dol.gov/agencies/whd/fact-sheets/30-cppa>. 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-program-requirements.

22	Remit payment to NYS Child Support Processing Center (SDU)
23	at PO Box 15363, Albany, NY 12212-5363
24	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 payments or to learn state requirements for checks, contact the State Disbursement Unit (SDU). Contacts and information are found at www.acf.hhs.gov/css/resource/sdu-efit-contacts-and-program-requirements .

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 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:	
Signature of Judge/Issuing Official: _____	26
Print Name of Judge/Issuing Official: _____	27
Title of Judge/Issuing Official: _____	28
Date of Signature: _____	29

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.

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

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 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.

Lump Sum Payments: You may be required to notify a state or tribal CSA of upcoming lump sum payments, such as bonuses, commissions, or severance pay, to this employee/obligor. Contact the sender to determine if you are required to report and/or withhold lump sum payments. Employers/income withholders may use the 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 OCSS Child Support Portal.

- 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, together with interest and reasonable attorney's fees. If you comply with this IWO, you will not be subject to civil liability to any individual or agency for conduct in compliance with this IWO. In New York State, pursuant to Civil Practice Law and Rules (CPLR) § 5241, upon a finding by the Family Court that you failed to withhold or remit withholdings as directed in this IWO, the Court shall issue an order directing your compliance and may direct the payment of a civil penalty not to exceed \$500 for the first instance and \$1,000 per instance for the second and subsequent instances of noncompliance.
- 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. In New York State, pursuant to CPLR § 5252, the court may direct a civil penalty not to exceed \$500 for the first instance and \$1,000 per instance for the second and subsequent instances of such discrimination, including laying off or refusing to promote an employee/obligor. Such discrimination may also be punishable as a contempt of court by fine or imprisonment or both.
- 33 **Supplemental Information:** (1) **Part A** of this form contains sensitive information and must be served **only** upon the *NYS Child Support Processing Center (SDU)*; **Part B**, which consists of 4 pages, must be served upon the SDU, employer/income withholder, employee/obligor, and custodial party/obligee. (2) Priority of withholding pursuant to CPLR § 5241(h) is current support, followed by health insurance premiums, and then arrears payments. (3) If there are multiple IWOs against this employee/obligor, withhold the maximum amount permitted (see *V. Remittance Information*, above) and pay to each creditor the proportion thereof which such creditor's claim bears to the combined total. (4) Where the income of the employee or nonemployee is compensation that is not paid or payable to the obligor for personal services, there is no limit to the amount you must withhold. Otherwise the noted limit applies. (5) If the employee/obligor is reinstated or reemployed within 90 days after termination, this IWO is still in effect.

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

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 by using the 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. **34a**

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

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 Obligee/Tribal Payee: _____ **38** _____ Final payment amount: _____ **39** _____

New employer's or income withholder's name: _____ **40** _____

New employer's or income withholder's address: _____ **41** _____

VIII. Contact Information (Completed by the Sender)

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

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

Send termination/income status notice and other correspondence to: _____ **46** _____

_____ (sender address).

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

NUMBERED REFERENCE TOOL**Important Notice**

If you are issuing a Spousal Support Only Income Withholding Order, you must serve the completed **LDSS-5038** as follows:

- **Part A:** serve **only** upon the employer/income withholder.
- **Part B:** serve upon **all** of the following:
 1. employer/income withholder;
 2. employee/obligor; and
 3. obligee.

Court Information

<input type="checkbox"/> Family Court: ¹ _____ County <input type="checkbox"/> Supreme Court: _____ County	² Order ID (Index/Docket Number)
--	--

Employee/Obligor Information

³ Name (Last, First, Middle)	
⁵ Social Security Number - -	⁶ Date of Birth (MM/DD/YYYY) / /

Obligee Information

⁷ Name (Last, First, Middle)
⁸ Mailing Address

Page intentionally left blank.

NOTE- Grayed out areas of this form **are not** applicable to spousal support only cases.

**Part
B**

**NUMBERED REFERENCE TOOL
INCOME WITHHOLDING FOR SUPPORT**

I. Sender Information: (Completed by the Sender)

Date: _____ **1e** _____

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

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

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

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

3g

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. **4**
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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)	

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

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:

- \$ _____ **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.

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

V. Remittance Information: (Completed by the Sender, except for the "Return to Sender" check box.)

17 If the employee/obligor's principal place of employment is New York State, you must begin withholding no later than the 16
 first pay period that occurs 14 days after the date of service 18 of the order/notice. Send payment within 7 business days 19
 20 _____% of disposable income for all orders. If the employee/obligor's principal place of employment is not New York State, 21
 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 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 www.bia.gov/tribalmmap/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 <https://www.dol.gov/agencies/whd/fact-sheets/30-cppa>. 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-program-requirements.

22 **Make payments payable in the name of the obligee identified on PART A.**
 23 **Remit payment to obligee's address identified on PART A.**
 Include the Remittance ID, pay date and the employee/obligor's name on the payment. 24

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 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:	
Signature of Judge/Issuing Official: _____	26 _____
Print Name of Judge/Issuing Official: _____	27 _____
Title of Judge/Issuing Official: _____	28 _____
Date of Signature: _____	29 _____

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.

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

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 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.

Lump Sum Payments: You may be required to notify a state or tribal CSA of upcoming lump sum payments, such as bonuses, commissions, or severance pay, to this employee/obligor. Contact the sender to determine if you are required to report and/or withhold lump sum payments. Employers/income withholders may use the 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 OCSS Child Support Portal.

- 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, together with interest and reasonable attorney's fees. If you comply with this IWO, you will not be subject to civil liability to any individual or agency for conduct in compliance with this IWO. In New York State, pursuant to Civil Practice Law and Rules (CPLR) § 5241, upon a finding by the Family Court that you failed to withhold or remit withholdings as directed in this IWO, the Court shall issue an order directing your compliance and may direct the payment of a civil penalty not to exceed \$500 for the first instance and \$1,000 per instance for the second and subsequent instances of noncompliance.
- 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. In New York State, pursuant to CPLR § 5252, the court may direct a civil penalty not to exceed \$500 for the first instance and \$1,000 per instance for the second and subsequent instances of such discrimination, including laying off or refusing to promote an employee/obligor. Such discrimination may also be punishable as a contempt of court by fine or imprisonment or both.
- 33 Supplemental Information:** (1) **Part A** of this form contains sensitive information and must be served **only** upon the *employer/income withholder* for purposes of processing the income withholding; **Part B**, which consists of 4 pages, must be served upon the employer/income withholder, employee/obligor, and obligee. (2) Priority of withholding pursuant to CPLR §5241(h) is current support, followed by health insurance premiums, and then arrears payments. (3) If there are multiple IWOs against this employee/obligor, withhold the maximum amount permitted (see *V. Remittance Information*, above) and pay to each creditor the proportion thereof which such creditor's claim bears to the combined total. (4) Where the income of the employee or nonemployee is compensation that is not paid or payable to the obligor for personal services, there is no limit to the amount you must withhold. Otherwise the noted limit applies. (5) If the employee/obligor is reinstated or reemployed within 90 days after termination, this IWO is still in effect.

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

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 by using the 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. **34a**

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

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 Obligee/Tribal Payee: _____ **38** _____ Final payment amount: _____ **39** _____

New employer's or income withholder's name: _____ **40** _____

New employer's or income withholder's address: _____ **41** _____

VIII. Contact Information (Completed by the Sender)

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

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

Send termination/income status notice and other correspondence to: _____ **46** _____

_____ (sender address).

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