



Iowa Department of Human Services

Terry E. Branstad
Governor

Kim Reynolds
Lt. Governor

Charles M. Palmer
Director

March 9, 2012

GENERAL LETTER NO. 11-F-AP-9

ISSUED BY: Bureau of Collections, Division of Field Operations

SUBJECT: Employees' Manual, Title 11, Chapter F, **INCOME WITHHOLDING APPENDIX**, Contents (page 1), revised; pages 4, 5, 6, 12, 14, 15, 16, 18, 20 through 23, and 26, revised; and the following form:

470 3272 *Income Withholding for Support*, revised

Summary

This chapter is revised to:

- ◆ Rename form 470 3272 from *Order/Notice to Withhold Income for Child Support*, to *Income Withholding for Support*. Instructions are updated to reflect the change.
- ◆ Update form 470 3272, *Income Withholding for Support*, to reflect the revised format of the standardized income withholding form issued by the Office of Child Support Enforcement (OCSE) through Action Transmittal AT 11-05.

Effective Date

Immediately.

Material Superseded

This material replaces the following pages from Employees' Manual, Title 11, Chapter F, Appendix:

<u>Page</u>	<u>Date</u>
Contents (page 1)	October 26, 2007
4	October 26, 2007
5, 6, 12, 14-16, 18, 20-23, 26	January 19, 2007
470 3272	3/09

Additional Information

Refer questions about this general letter to your regional collections administrator.

	<u>Page</u>
470 1916, Order for Income Withholding	1
470/2622, Result of Conference Regarding Income Withholding.....	2
470/2623, Acknowledgment of Request for Informal Conference.....	3
470 2624, Initiation of Income Withholding/Medical Support Enforcement.....	4
470 2637, Order for Income Withholding	5
470/2683, Income Withholding Notice Inquiry.....	6
470 2688, Termination of Order for Income Withholding	7
470-2819, What You Should Know About Immediate Income Withholding	8
470/2821, Written Agreement for Payment of Support.....	9
470/2829, Decision on Request for Income Withholding	10
470-2830, Decision on Exemption From Immediate Income Withholding	11
470 2834, Termination of Order for Income Withholding	12
470 2839, Obligor Notice of Termination	13
470 2857, Termination of Order for Income Withholding	14
470 2859, Termination of Order for Income Withholding	15
470 2864, Order for Income Withholding	16
470 2865, Order for Income Withholding	18
470/2947, Proof of Service of Income Withholding Order	20
470/2949, Proof of Service of Income Withholding Order	21
470/2951, Proof of Service of Income Withholding Order	22
470/2952, Proof of Service of Income Withholding Order	23
470/3179, Amounts Improperly Withheld and Forwarded.....	24
470/3182, Income Withholding Error.....	25
470 3272, Income Withholding for Support.....	26
470-3373, Information About Automatic Withdrawals for Child Support.....	27
Monitor for PARM	28
S479H730-A, Case Delinquency Programming Generation Totals	30

470 2624, Initiation of Income Withholding/Medical Support Enforcement

Purpose	Use form 470 2624, <i>Initiation of Income Withholding/Medical Support Enforcement</i> , to: <ul style="list-style-type: none">◆ Advise the payor that a notice of income withholding was recently mailed to the income withholder; and◆ Provide the legal rights and responsibilities to the payor regarding income withholding.
Source	ICAR generates this form automatically through a nightly batch program when an IWO is sent to an income provider.
Completion	ICAR completes this form at the same time form 470 3272, <i>Income Withholding for Support</i> , is sent to the income provider.
Distribution	Send a copy by first-class mail to the payor.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Payor's name and address◆ Date ICAR generated the form◆ Case number◆ Name, address, and telephone number of the Unit◆ Whether the Unit entered or changed an IWO, or sent a notice of income withholding to the income provider◆ Type of income withholding order sent to the income provider◆ Whether the notice provides for health insurance◆ Income providers receiving the notice of IWO

470 2637, Order for Income Withholding

Purpose	Use form 470 2637, <i>Order for Income Withholding</i> , to enforce a juvenile court-ordered obligation. The order sets the amount used in form 470 3272, <i>Income Withholding for Support</i> , which is sent to the income provider.
Source	To generate this form, enter a “Y” in the JO field on the IWO screen.
Completion	Complete this form to begin income withholding on a juvenile court-ordered obligation, to amend a previous IWO or to generate a lump-sum IWO.
Distribution	File one copy with the clerk of court listed in the caption. Mail a copy of the form to the payor’s last known address by first-class mail. Put a copy in the case file.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ County where the order is filed◆ Petitioner (child)◆ Docket number◆ Date the order was generated◆ Payor’s name◆ Current support to deduct from wages◆ Frequency of current support◆ Delinquent support to deduct from wages◆ Frequency of delinquent support◆ Total amount of delinquent support and date calculated◆ Case number◆ Type of income withholding (immediate or mandatory)◆ Date provisions for IIW were entered◆ If the order is amending an IWO◆ If the order is for lump sum and the lump-sum amount

[470/2683, Income Withholding Notice Inquiry](#)

Purpose	Use form 470/2683, <i>Income Withholding Notice Inquiry</i> , to request information from an income provider when support payments are not received as established in form 470 3272, <i>Income Withholding for Support</i> .
Source	To generate this form, EPICS enters a “Y” in the EMPLOYER CONTACT field on the IWO screen.
Completion	EPICS completes this form when the income provider does not withhold the full amount displayed in the MONITOR FOR field on the IWO screen. The income provider completes the remainder of the form.
Distribution	Send the form to the income provider by first-class mail.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Name and address of the income provider◆ Worker identification number◆ Date EPICS generated the form◆ Payor’s name and social security number◆ Case number◆ Unit’s address

470 2834, Termination of Order for Income Withholding

Purpose	Use form 470 2834, <i>Termination of Order for Income Withholding</i> , to terminate an IWO for a juvenile order.
Source	ICAR generates the batch version of this form (470 2834) through a nightly batch program. You can generate the on-line version of this form (470/2834) by entering a “Y” in the TERMINATION (Y/C) field on the IWO screen.
Completion	ICAR completes this form when the current obligation ends and the case is paid in full. You complete this form when: <ul style="list-style-type: none">◆ The current obligation ends and the case is paid in full, or◆ The initiating state requests that the Unit terminate the IWO.
Distribution	File one copy with the clerk of court listed in the caption. Mail a copy of the form to the payor’s last known address by first-class mail. Put a copy in the case file. Mail a copy to the income provider along with form 470 3272, <i>Income Withholding for Support</i> (termination).
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ County of filing◆ Petitioner (child)◆ Court order number◆ Date the form was prepared◆ File date of the IWO◆ Effective date of the IWO◆ Case number◆ Unit’s address

470 2857, Termination of Order for Income Withholding

Purpose	Use form 470 2857, <i>Termination of Order for Income Withholding</i> , to terminate a triple-captioned IWO for a payor with three different court orders.
Source	ICAR generates the batch version of the form (470 2857) through a nightly batch program. You can generate the on-line version (470/2857) by entering a “Y” in the TERMINATION (Y/C) field on the IWO screen.
Completion	ICAR completes this form when the current obligation ends and the case is paid in full. You complete this form when: <ul style="list-style-type: none">◆ The current obligation ends and the case is paid in full, or◆ The initiating state requests the Unit to terminate the IWO.
Distribution	File one copy with each clerk of court listed in the caption. Mail a copy of the form to the payor’s last known address by first-class mail. Put a copy in the case file. Mail a copy to the income provider by first-class mail with form 470 3272, <i>Income Withholding for Support</i> (termination).
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner of each order◆ Respondent of each order◆ Court order numbers◆ Date the form was prepared◆ File date of the IWO being terminated◆ Effective date of the IWO being terminated◆ Unit’s address◆ Case number

470 2859, Termination of Order for Income Withholding

Purpose	Use form 470 2859, <i>Termination of Order for Income Withholding</i> , to terminate a double-captioned IWO for a payor with two different court orders.
Source	ICAR generates the batch version of this form (470 2859) through a nightly batch program. You can generate the on-line version of the form (470/2859) by entering a “Y” in the TERMINATION (Y/C) field on the IWO screen.
Completion	ICAR completes this form when the current obligation has ended and the case is paid in full. You complete this form when: <ul style="list-style-type: none">◆ The current obligation ends and the case is paid in full, or◆ The initiating state requests the Unit to terminate the IWO.
Distribution	File one copy with each clerk of court listed in the caption. Mail a copy of the form by first-class mail to the payor’s last known address. Put a copy in the case file. Mail a copy to the income provider by first-class mail with form 470 3272, <i>Income Withholding for Support</i> (termination).
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner of each order◆ Respondent of each order◆ Court order numbers◆ Date the form was prepared◆ File date of the IWO being terminated◆ Effective date of the IWO being terminated◆ Unit’s address◆ Case number

470 2864, Order for Income Withholding

Purpose	<p>Use form 470 2864, <i>Order for Income Withholding</i>, to enforce a court-ordered obligation for a payor with three different court orders.</p> <p>The order sets the amount that an income withholder withholds from a payor's income for the payment of child support when court orders exist in three counties. This amount is used in form 470 3272, <i>Income Withholding for Support</i>, which is sent to the income provider.</p>
Source	<p>ICAR generates the batch version of this form (470 2864) automatically through a nightly batch program.</p> <p>You can generate the batch version (470 2864) by entering a "Y" in the FORM field on the IWO screen.</p> <p>You can generate the on-line version (470/2864) by entering a "U" in the FORM field on the IWO screen.</p>
Completion	<p>ICAR completes this form to begin income withholding to enforce a court-ordered obligation.</p> <p>You complete this form when you amend a previous IWO or generate a lump-sum IWO.</p>
Distribution	<p>File one copy with each clerk of court listed in the caption. Mail a copy of the form to the payor's last known address by first-class mail. Put a copy in the case file.</p>
Data	<p>ICAR enters the following information:</p> <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner of each order◆ Respondent of each order◆ Court order numbers◆ Date of the order◆ Payor's name

[470 2865, Order for Income Withholding](#)

Purpose	<p>Use form 470 2865, <i>Order for Income Withholding</i>, to enforce a court-ordered obligation amount for a payor with two different court orders.</p> <p>The order sets the amount that an income withholder withholds from a payor's income for the payment of child support when court orders exist in two counties. This amount is used in form 470 3272, <i>Income Withholding for Support</i>, which is sent to the income provider.</p>
Source	<p>ICAR generates the batch version of this form (470 2865) through a nightly batch program.</p> <p>You can generate the on-line version (470/2865) by entering a "Y" or "U" in the FORM field on the IWO screen.</p>
Completion	<p>ICAR completes this form to begin income withholding to enforce a court-ordered obligation.</p> <p>You complete this form when you amend a previous IWO or generate a lump-sum IWO.</p>
Distribution	<p>File one copy with each clerk of court listed in the caption. Mail a copy to the payor's last known address by first-class mail. Put a copy in the case file.</p>
Data	<p>ICAR enters the following information:</p> <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner of each order◆ Respondent of each order◆ Court order numbers◆ Date of the order◆ Payor's name◆ Amount to withhold for current support◆ Frequency to withhold current support◆ Amount to withhold for payment of any arrears due

470/2947, Proof of Service of Income Withholding Order

Purpose	Use form 470/2947, <i>Proof of Service of Income Withholding Order</i> , to document that form 470 3272, <i>Income Withholding for Support</i> , was mailed to a specific income provider on a specific date.
Source	To generate this form, enter a “Y” in the GEN PROOF (Y) field on the IWO2 screen.
Completion	Complete this form when you receive a filed copy of the MTQ the IWO.
Distribution	Mail one copy to the clerk of court.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ County of filing◆ Petitioner◆ Respondent◆ Court order number◆ Date the IWO was sent to the clerk of court◆ Date the IWO was mailed to the income provider◆ Name and address of the income provider◆ Worker’s name, personal identification number (PIN), address, and telephone number◆ Date the form was generated

470/2949, Proof of Service of Income Withholding Order

Purpose	Use form 470/2949, <i>Proof of Service of Income Withholding Order</i> , when the payor has two support orders in different counties. This form documents that form 470 3272, <i>Income Withholding for Support</i> , was mailed to a specific income provider on a specific date.
Source	To generate this form, enter a “Y” in the GEN PROOF (Y) field on the IWO2 screen.
Completion	Complete this form when you receive a filed copy of the MTQ an IWO.
Distribution	Mail one copy to each clerk of court listed in the caption.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner◆ Respondent◆ Court order numbers◆ Date the IWO was sent to the clerk of court◆ Date the IWO was mailed to the income provider◆ Name and address of the income provider◆ Worker’s name, PIN, address, and telephone number◆ Date the form was generated

470/2951, Proof of Service of Income Withholding Order

Purpose	Use form 470/2951, <i>Proof of Service of Income Withholding Order</i> , when the payor has three support orders in different counties. This form documents that form 470 3272, <i>Income Withholding for Support</i> , was mailed to a specific income provider on a specific date.
Source	To generate this form, enter a “Y” in the GEN PROOF (Y) field on the IWO2 screen.
Completion	Complete this form when you receive a filed copy of the MTQ an IWO.
Distribution	Mail one copy to each clerk of court listed in the caption.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ Counties of filing◆ Petitioner◆ Respondent◆ Court order numbers◆ Date the IWO was sent to the clerk of court◆ Date the IWO was mailed to the income provider◆ Name and address of the income provider◆ Worker’s name, PIN, address, and telephone number◆ Date the form was generated

470/2952, Proof of Service of Income Withholding Order

Purpose	Use form 470/2952, <i>Proof of Service of Income Withholding Order</i> , when the payor's support order is a juvenile order. This form documents that form 470 3272, <i>Income Withholding for Support</i> , was mailed to a specific income provider on a specific date.
Source	To generate this form, enter a "Y" in the GEN PROOF (Y) field on the IWO2 screen.
Completion	Complete this form when you receive a filed copy of the MTQ an IWO.
Distribution	Mail one copy to the clerk of court listed in the caption.
Data	ICAR enters the following information: <ul style="list-style-type: none">◆ County of filing◆ Petitioner (child)◆ Court order number◆ Date the IWO was sent to the clerk of court◆ Date the IWO was mailed to the income provider◆ Name and address of the income provider◆ Worker's name and PIN◆ Date the form was generated

| **470 3272, Income Withholding for Support**

Purpose	Form 470 3272, <i>Income Withholding for Support</i> , informs the income provider of the amounts to withhold from a payor's income for the payment of child support. The form also instructs the income provider to terminate income withholding.
Source	ICAR automatically generates the batch version of this form (470 3272) through a nightly batch process. The notice is produced in four versions: Original Income Withholding Order/Notice for Support (IWO), Amended IWO, One-Time Order/Notice for Lump Sum Payment, and Termination of IWO.
	You can generate the batch version (470 3272) for existing orders by entering "Y" or "R" in the GEN NOTICE (Y/N/R/S) field or for terminations by entering a "Y" in the TERMINATION (Y/C) field on the IWO screen. EPICS can reprint this form on line when necessary.
Completion	ICAR generates this form when a new income provider is added to a case, the IWO is amended, or the IWO is terminated.
Distribution	Mail the form by first-class mail to the income withholder.
Data	ICAR enters the following: <ul style="list-style-type: none">◆ If original order/notice◆ If amended or terminated order/notice◆ If lump sum notice◆ Date the notice was generated◆ County of filing◆ Case number◆ Income withholder name and address and FEIN◆ Payor's name and social security number◆ Payee's name◆ Children's names and dates of birth◆ Amount to withhold for current support and arrears and frequency◆ Total amount to withhold and frequency◆ Amounts to withhold per pay cycle◆ Lump sum amount to withhold◆ Contact information

For electronic payment requirements and centralized payment collection and disbursement facility information (State Disbursement Unit [SDU]) see http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm .

Include the **Remittance Identifier with the payment** and if necessary this FIPS code: _____.

Remit payment to Collection Services Center (SDU/Tribal Order Payee)
at PO Box 9125 Des Moines, IA 50306-9125 (SDU/Tribal Payee Address)

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 *must* check this box and return the IWO to the sender.

Signature of Judge/Issuing Official (if required by State or Tribal law): Iowa Child Support Recovery Unit Print Name of Judge/Issuing Official: Iowa Child Support Recovery Unit Title of Judge/Issuing Official: Iowa Child Support Recovery Unit Date of Signature: _____

If the employee/obligor works in a State or for a Tribe that is different from the State or Tribe that issued this order, a copy of this IWO must be provided to the employee/obligor.

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

ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

State-specific contact and withholding information can be found on the Federal Employer Services website located at:
http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm

Priority: Withholding for support has priority over any other legal process under State law against the same income (USC 42 §666(b)(7)). 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.

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. A withholding order/notice (IWO) has the same force and effect as any other district court order, including, but not limited to, contempt of court proceedings for noncompliance. Additionally, a payor of income who, with actual knowledge and intent to avoid legal obligation, fails to withhold income or pay the amount withheld, commits a simple misdemeanor for a first offense and a serious misdemeanor for each subsequent offense, and is liable for the costs, interest and reasonable attorney fees related to the collection of the amount due from the payor of income.

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. Taking any of these actions means you have committed a simple misdemeanor.

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____

CSE Agency Case Identifier: _____ Order Identifier: _____

Withholding Limits: You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. 1673(b)); or 2) the amounts allowed by the State or Tribe of the employee/obligor's principal place of employment (see *REMITTANCE INFORMATION*). Disposable income is the net income left after making 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.

For Tribal orders, you may not withhold more than the amounts allowed under the law of the issuing Tribe. For Tribal employers/income withholders who receive a State IWO, you may not withhold more than the lesser of the limit set by the law of the jurisdiction in which the employer/income withholder is located or the maximum amount permitted under section 303(d) of the CCPA (15 U.S.C. 1673 (b)).

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

Arrears greater than 12 weeks? If the *Order Information* does not indicate that the arrears are greater than 12 weeks, then the Employer should calculate the CCPA limit using the lower percentage.

Additional Information: For lump sum income, withhold the amount listed or 50% of the payment the employee/obligor will receive, whichever is less. For Iowa withholding limitations, see *REMITTANCE INFORMATION*.

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, an employer must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the Contact Information below:

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

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

Please provide the following information for the employee/obligor:

Termination date: _____ Last known phone number: _____

Last known address: _____

Final payment date to SDU/ Tribal Payee: _____ Final payment amount: _____

New employer's name: _____

New employer's address: _____

CONTACT INFORMATION

If you have any questions, contact:

Iowa Child Support Recovery Unit

IF YOUR EMPLOYEE HAS QUESTIONS, TELL YOUR EMPLOYEE TO CONTACT THEIR LOCAL CSRU OFFICE. TO LOCATE THEIR LOCAL OFFICE PHONE NUMBER, YOUR EMPLOYEE CAN CALL 1-888-229-9223 (TOLL FREE WITHIN UNITED STATES).

IMPORTANT IOWA INFORMATION

You are entitled to deduct a fee of up to \$2.00 to defray the cost of withholding.

The payor of income shall comply with Iowa Code Chapter 252K when receiving a notice of income withholding from another state. When you receive an income withholding order/notice (IWO) from another state, see article five of Chapter 252K for specific instructions.

* If this type of support is court ordered, it is included in current/past due amounts listed. (See page 1).

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