



August 9, 2023

The Honorable Tanguler Gray  
Commissioner, Office of Child Support Services  
Administration for Children and Families  
U.S. Department of Health and Human Services  
<https://www.reginfo.gov/public/do/PRAMain>

Re: Submission for OMB Review; Income Withholding for Support Order, OMB 0970-0154, and Instructions published at 88 *Fed. Reg.* 44363

Dear Commissioner Gray:

PayrollOrg (PAYO),<sup>1</sup> formerly the American Payroll Association, appreciates the opportunity to provide comments on the Revised Income Withholding for Support Order form (IWO), OMB 0970-0154, and related instructions. PAYO supports the revised IWO and offers some recommendations for future changes, preferably off-cycle to help the regulated community comply.

### **Changes Proposed to the IWO Form and Instructions in DCL-23-03**

PAYO supports the proposed changes to the IWO form to make the form clear and concise. Specifically, moving the Paperwork Reduction Act language to the instructions, updating the contact email for questions, and bolding the references to tribal child support agencies. PAYO also supports the revised instructions.

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<sup>1</sup> PAYO is a nonprofit professional association serving the interests of more than 20,000 payroll professionals in the United States. PAYO's primary mission is to educate members and the payroll industry about the best practices associated with paying America's workers while complying with all applicable federal, state, and local laws. PAYO's Government Relations Task Force (GRTF) works with legislative and executive branches of government to help employers understand their legal obligations, with significant emphasis on minimizing the administrative burden on government, employers, and individual workers.

The GRTF maintains a close relationship with state child support agencies and the federal Office of Child Support Services to ensure that PAYO's members receive the latest information about child support laws and that the state and federal agencies receive meaningful feedback on their programs, regulations, guidance, and laws.

## **Additional Items to Consider for Off-Cycle Changes to the IWO Form and Instructions**

The following are PAYO's recommendations for future consideration of the IWO form and instructions not otherwise proposed by the OCSS:

1. On the IWO form, add a new check box for "Income Withholding Order/Notice for Support related to an Independent Contractor."

Currently 20 states mandate employer reporting of independent contractors to state new hire agencies. An IWO issued for an independent contractor based on an employer report should indicate that the IWO is for an independent contractor, along with the applicable withholding limits and amounts.

Payments to independent contractors are managed by different employer departments. Indicating that the IWO is for an independent contractor will speed the process.

PAYO understands that states, software developers, payroll professionals, and accounts payable professionals will need time to make adjustments, thus the request for an off-cycle change to the form.

2. In the IWO instructions, in the "Note to Employer/Income Withholder," add a sentence after: "An acceptable method of determining the amount to be paid on a weekly or biweekly basis is to multiply the monthly amount due by 12 and divide that result by the number of pay periods in a year." The new sentence should convey this information: Occasionally an employer paying weekly or biweekly will experience an extra pay period (53/27 instead of 52/26), and the resulting amount withheld per pay period might not match the amount directed to be withheld on the IWO in fields 13a through 13d.
3. On the IWO form, in Section IV, add "\$ \_\_\_\_\_ per daily pay period." Add instructions for the daily calculation amount on the IWO instructions.

Generally, employers with one-day (daily) pay periods have been instructed by states to determine the annual wages and divide by 260 days to determine child support. These employers usually send the payments to state disbursement units on a weekly basis. However, these instructions are not part of the IWO form or instructions.

Guidance from OCSS would clarify the instructions provided to employers to create consistency. However, this recommended change to the form would require time to address software system changes, procedural changes, and training. Thus, PAYO's recommendation is offered as a future change.

4. Allow courts and private attorneys to send their non-IV-D child support orders via e-IWO. E-IWO is an efficient mechanism for orders to be sent to employers, reducing mail time, which allows funds to get to families faster. Currently, only orders originated by a state IV-D agency can be transmitted via e-IWO. Many medium and large companies, which process bulk child support remittances, prefer to use e-IWO. Consistency and standardization in the child support order process, whether government issued or privately issued, will greatly improve the process.

Sincerely,



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Director, Government Relations

For: GRTF Child Support Subcommittee  
Chair, Corrinne Flores