

**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 CPLR § 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; Form 4-9). It is the responsibility of the issuer 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; Form 4-9) and the **LDSS-5038** (Spousal Support Only IWO; Form 4-9a). Use the instructions with the Numbered Reference Tools found on Pages 8 - 19. The person making the payment is the employee/obligor (or debtor). The person receiving the payment is the custodial party/obligee (or creditor).

Note: If you wish to apply for child support services at this time, or you are already receiving services, **DO NOT** fill out this IWO; an IWO will be prepared and sent by the Support Collection Unit on your behalf.

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 issuing 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 issued by a private attorney select “Attorney.” If the IWO will be issued 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 an Original 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 Agencies - Addresses for Income Withholding Purposes: http://www.acf.hhs.gov/programs/cse/newhire/contacts/iw_fedcontacts.htm
- Field 2c:** Provide the employer’s nine (9) digit Federal Employer Identification Number (FEIN) if available.
- Field 3a:** Provide the employee’s/obligor’s name (last, first, middle).
- Field 3b:** Provide the Social Security number or other taxpayer identification number of the employee/obligor.
- Field 3c:** Provide the name (last, first, middle) of the custodial party/obligee.

- Field 3d:** Provide the child(ren)'s name(s) (last, first, middle). Note if there are more than six children, you may attach an additional page. (Or you may utilize the blank space above the lines provided for the first 6 children.)
Note: This field is not applicable to a Spousal Support Only IWO.
- Field 3e:** Provide the birth date for each child named.
Note: This field is not applicable to a Spousal Support Only IWO.
- Field 3f:** 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.
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.
- Fields 15-20:** These fields have been pre-filled to make completion of the IWO easier for you.
Go to Field 21.
- Field 21:** If you are submitting the IWO to a Court or Clerk of Court for issuance, leave this field blank. If the IWO is issued by a private attorney or sheriff, the issuer may use this space to note its own tracking identifier. This is optional.
- Fields 22-24:** These fields have been pre-filled to make completion of the IWO easier for you.
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 issued by a private attorney or sheriff, these fields should be completed by the issuer.
- 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 filled in by the Court. If the IWO is issued by a private attorney or sheriff, the issuer 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 11-13 and 17-19). Leave the New York Case Identifier field blank as instructed for Field 11.

Where do I serve the IWO?

For a Non-IV-D Services case, serve the completed LDSS-5037 (Form 4-9) 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 (Form 4-9a) 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 Enforcement states that if the IWO is issued 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 his/her 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 Issuer.

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 **Video Relay Service** visit <http://www.fcc.gov/encyclopedia/trs-providers>).

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

- You **must** include the following information with the payment:
 - Remittance ID (once assigned, the *New York Case Identifier* will replace this);
 - Pay date; and
 - A notation of “Non-IV-D Services.”
- 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 issuer, you must include the following information with the payment:
 - 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 issued Original, Amended, or One-Time (Lump Sum) IWO:

- Field 1d – IWO Category (check the box marked “Termination of IWO”)
- Field 1e – Date
- Field 1f – Issuer 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 3c – 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 – Issuer 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.

Court Information

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

Part B

INCOME WITHHOLDING FOR SUPPORT

- 1a ORIGINAL 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/programs/css/resource/income-withholding-for-support-instructions).

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

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

ORDER INFORMATION: This document is based on the support or withholding 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 - 6c Arrears greater than 12 weeks? Yes No
\$ 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.

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

15
16 **REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is New York State, you must
17 begin withholding no later than the first pay period that occurs 14 days after the date of service of this notice. Send
18 payment within 7 working days of the pay date. If the employee/obligor's principal place of employment is not New York
19 State, obtain withholding limitations, time requirements, and any allowable employer fees at
20 www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information for the
employee/obligor's principal place of employment.

For electronic payment requirements contact the State Disbursement Unit (SDU) at 888-208-4485 or see
www.acf.hhs.gov/programs/css/employers/electronic-payments.

22 Include the **Remittance Identifier** (until a New York Case Identifier is received), **pay date**, and write "**Non-IV-D
Services**" on the payment.

23 **Remit payment to: NYS Child Support Processing Center (SDU)** (SDU/Tribal Order Payee) 24
at PO Box 15363, Albany, NY12212-5363 (SDU/Tribal Payee Address)

25 **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): _____ 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.

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/programs/css/resource/state-income-withholding-contacts-and-program-information.

Priority: Withholding for support has priority over any other legal process under state law against the same income (42
USC §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.

OMB Expiration Date – 05/31/2017. The OMB Expiration Date has no bearing on the termination date of the IWO; it identifies the
version of the form currently in use.

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

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.

- 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.
- 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.

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 state of the employee/obligor's principal place of employment or tribal law if a tribal order (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(b) of the CCPA (15 USC § 1673(b)).

Depending upon applicable state or tribal law, you may need to 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.

- 33 Additional 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 3 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 under the CCPA (see *Withholding Limits*, above) and pay to each creditor the proportion thereof which such creditor's claim bears to the combined total. (4) If the employee/obligor is reinstated or reemployed within 90 days after termination, this IWO is still in effect.

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

Employer's Name: _____ 2a _____ Employer FEIN: _____ 2c _____
Employee/Obligor's Name: _____ 3a _____ SSN: _____ 3b _____
New York Case Identifier: _____ 1l _____ Order ID: _____ 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 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 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** _____

CONTACT INFORMATION:

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

by phone: _____ **43** _____, by fax: _____ **44** _____, by e-mail 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 phone: _____ **48** _____, by fax: _____ **49** _____, by e-mail or website: _____ **50** _____.

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

<p style="text-align: center;">1</p> <p><input type="checkbox"/> Family Court: _____ County</p> <p><input type="checkbox"/> Supreme Court: _____ County</p>	<p style="text-align: center;">2</p> <p>Order ID (Index/Docket Number)</p>
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Employee/Obligor Information

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

Obligee Information

<p>7 Name (Last, First, Middle)</p>
<p>8 Mailing Address</p>

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NUMBERED REFERENCE TOOL

INCOME WITHHOLDING FOR SUPPORT

**Part
B**

- 1a ORIGINAL 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/programs/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 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 _____ New York Case Identifier: _____ 1l _____

<p>2a _____ Employer/Income Withholder's Name</p> <p>2b _____ Employer/Income Withholder's Address</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 _____ Custodial Party/Obligee's Name (Last, First, Middle)</p>
<p>Child(ren)'s Name(s) (Last, First, Middle) _____ Child(ren)'s Birth Date(s) _____</p> <p>3d _____ 3e _____</p> <p>_____</p> <p>_____</p>	<div style="border: 1px solid black; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> <p>3f</p> </div>

ORDER INFORMATION: This document is based on the support or withholding 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
\$ _____ 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.

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

15
 16 **REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is New York State, you must
 17 begin withholding no later than the first pay period that occurs 14 days after the date of service of this notice. Send
 18 payment within 7 working days of the pay date. If the employee/obligor's principal place of employment is not New York
 19 State, obtain withholding limitations, time requirements, and any allowable employer fees at
 20 www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information for the
 employee/obligor's principal place of employment.

Include the **Remittance ID**, **pay date** and **employee/obligor's name** on the payment.

- **Make payments payable in the name of the obligee identified on PART A.** 22
- **Remit payment to obligee's address identified on PART A.** 24

25 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): _____ 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.

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/programs/css/resource/state-income-withholding-contacts-and-program-information.

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

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

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 report and/or withhold lump sum payments.

- 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.
- 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.

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 state of the employee/obligor's principal place of employment or tribal law if a tribal order (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(b) of the CCPA (15 USC §1673 (b)).

Depending upon applicable state or tribal law, you may need to 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.

- 33 **Additional 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 3 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 under the CCPA (see *Withholding Limits, above*) and pay to each creditor the proportion thereof which such creditor's claim bears to the combined total. (4) If the employee/obligor is reinstated or reemployed within 90 days after termination, this IWO is still in effect.

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

Employer's Name: _____ 2a _____ Employer FEIN: _____ 2c _____
Employee/Obligor's Name: _____ 3a _____ SSN: _____ 3b _____
New York Case Identifier: _____ 1l _____ Order ID: _____ 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 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 phone number: _____ **36** _____

Last known address: _____ **37** _____

Final payment date to Obligee or 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 any questions, contact _____ **42** _____ (issuer name)

by phone: _____ **43** _____, by fax: _____ **44** _____, by e-mail 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 phone: _____ **48** _____, by fax: _____ **49** _____, by e-mail or website: _____ **50** _____