

AMERICAN PAYROLL ASSOCIATION

February 17, 2020

Office of Child Support Enforcement
Administration for Children and Families
Office of Planning, Research and Evaluation
330 C Street, SW
Washington, DC 20201
Attn: ACF Reports Clearance Officer
Email address: infocollection@acf.hhs.gov

Re: Request for Comments on Income Withholding Order/Notice for Support (IWO) (OMB 0970-0154) and Instructions via 84 Fed. Reg., No. 243, pp. 69382-69383

Dear Commissioner Lekan:

The American Payroll Association (APA) appreciates the opportunity to provide comments on the Revised Income Withholding Order Form (OMB 0970-0154) and Instructions. We understand that the Income Withholding Order (IWO) Form and Instructions must be reviewed per the requirements of the Paperwork Reduction Act of 1995. APA reviewed the various changes that OCSE proposed. Our comments are offered to provide meaningful feedback on those changes. APA also is suggesting some additional items to improve the overall efficiency of the form and instructions.

Changes Proposed to the IWO Form and Instructions in DCL-19-16

IWO Form

1. Entire Form – Added section headers and descriptions regarding who should complete each section
 - Employers support the additional sectional headers and descriptions to provide clarification and instructions.
2. Section V. Remittance Information – To clarify when to begin withholding, changed the date to a text entry to indicate that the IWO is effective on either the date of mailing, receipt, or service of the order/notice. Added a link to the Remit Payment To textbox to direct employers to state disbursement units to set up electronic payments and requirements for checks
 - Both changes are supported by employers as a way to clarify when the order is effective, as well providing links and additional payment related instructions.

3. Section VI. Additional Information for Employers/Income Withholders – Simplified and consolidated wording of required advice to employers and moved some wording from Additional Information into Section V. Remittance Information
 - Employers again support this change as it provides needed simplification in this area.
4. Section VII. Notification of Employment Termination or Income Status – Moved a link to the Child Support Portal from Additional Information to Section VI. Additional Information for Employers/Income Withholders, Lump Sum Payments and added a link to the Child Support Portal to this section. Added language to encourage voluntary reporting of workers' compensation payments
 - Employers appreciate that the changes being proposed in this section will help increase awareness about options related to the Child Support Portal.

IWO Instructions

APA supports the proposed changes to the instructions.

Additional Items to the Proposed IWO Form and Instructions

The following are APA's recommendations for changes to the IWO Form and Instructions not otherwise proposed by the OCSE:

- On the IWO form, remove "Order ID" (1j), and change "Case ID" to "Case ID / Other ID _____." This change should also be reflected in the e-IWO record layout and IWO Instructions. Currently in the e-IWO record layout, the Order ID is Optional and 30 characters, Case ID is Required and 15 characters, and Remittance ID is Required and 20 characters. APA requests that OCSE include only two ID fields on both the paper IWO Form and the e-IWO record. If an agency needs three ID numbers, APA suggests lengthening the Case ID field to allow an agency to combine multiple IDs in that field.
- On the IWO form, add a new check box for "Income Withholding Order / Notice for Support related to an Independent Contractor."
- 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.
- On the IWO form, in Section IV, add "\$ _____ per daily pay period." Add instructions for the daily calculation amount on the IWO Instructions.

- On the paper IWO form, require a valid Federal Employer Identification Number (FEIN), as it is required on the e-IWO. On the IWO Instructions, remove the words “(if available)” in 2c. The FEIN is required in the e-IWO record and should match the paper IWO Form and Instructions. The FEIN is critical in ensuring that the order is processed correctly.
- Allow courts or private attorneys to send their non-IV-D child support orders via e-IWO. E-IWO has proven to be an efficient mechanism for orders to be sent to employers, reducing mailing time, which allows money to get to the families faster. Currently, only orders originated by a state IV-D agency can be transmitted via e-IWO. Many large companies, which process the bulk of child support remittances, prefer to use e-IWO.
- In the e-IWO record layout, add the field allowing states to notify employers that withholding is not necessary for the lump-sum payments they have reported. Currently, employers can report lump sum payouts via e-IWO, but a state is unable to respond electronically if there is no need to withhold.

About APA

APA is a nonprofit professional association serving the interests of more than 20,000 payroll professionals in the United States. APA’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. APA’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 child support agencies and the federal Office of Child Support Enforcement to ensure that APA’s members receive the latest information about child support laws and that the state and federal agencies receive meaningful feedback on its programs, regulations, guidance, and laws.

Sincerely,



Corrinne Flores
Chair, GRTF Subcommittee on
Child Support and Other Garnishments



William Dunn, CPP
Director, Government Relations
American Payroll Association