

# Child Support and Payroll Management: An Overview





**Alice Jacobsohn, Esq.**

Director, Government Relations

PayrollOrg

[ajacobsohn@payroll.org](mailto:ajacobsohn@payroll.org)



# Communication Improvements



- Collaboration among the Office of Child Support Services (OCSS), state agencies, and payroll managers
- National Council of Child Support Directors (NCCSD) Employer Collaboration Committee

# Verification of Employment

Standard form now available:

[https://www.acf.hhs.gov/sites/default/files/documents/ocse/standard\\_response\\_to\\_voe\\_form.pdf](https://www.acf.hhs.gov/sites/default/files/documents/ocse/standard_response_to_voe_form.pdf)

Standard Response to Verification of Employment/Income			
Employers/Payors will provide requested information normally maintained on current and former Employees/Workers/Independent Contractors. Information listed below is provided if available. If additional information not listed on this form is needed, please contact the Employer/Payor.			
Employee/Worker Information			
Name:	<input type="text"/>	Other Name(s) Used:	<input type="text"/>
SSN/TIN:	<input type="text"/>	Case ID:	<input type="text"/>
		Date of Birth:	<input type="text"/>
Employment Status:	<input type="checkbox"/> Employed	<input type="checkbox"/> Never Worked Here	<input type="checkbox"/> No Longer Works Here <input type="checkbox"/> Unpaid Leave of Absence

# Lump-Sum Payments

- Lump-sum payments included in definition of income
- Reporting requirement (mandate, no mandate)
- Missing elements
- Model legislation
- PayrollOrg's position:
  - ✓ Washington
  - ✓ Michigan



# Independent Contractors

## Child support agencies that say they require new hire reporting:

California	Massachusetts	New York
Connecticut	Michigan	Ohio
Delaware	Minnesota	South Carolina
Guam	Nebraska	Tennessee
Iowa	New Hampshire	Texas
Maine	New Jersey	West Virginia



# Independent Contractors

- Definitions vary
- Reporting ranges 7 to 20 days after agreement
- Thresholds range from \$600 to \$5,000 (\$2,500 NY)
- Exclude material costs only when identified
- Model legislation/regulations



# Revised Income Withholding Form

- Moved the Paperwork Reduction Act language to the instructions
- Updated the contact email for questions
- Bolded the references to tribal child support agencies

**INCOME WITHHOLDING FOR SUPPORT**

**OMB 0970-0154**  
**Expiration Date: 08/31/2026**

**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](http://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 support order must be attached.



# E-IWO



- Employers receive and acknowledge IWOs electronically
- Reduces errors from manual processing
- Eliminates cost of postage and processing paper documents
- Allows reporting of upcoming lump-sum payouts and employee terminations
- Is NOT for making payments

[https://www.acf.hhs.gov/sites/default/files/documents/ocse/eiwo\\_overview.pdf](https://www.acf.hhs.gov/sites/default/files/documents/ocse/eiwo_overview.pdf)

A glowing lightbulb with a blue and purple gradient background. The lightbulb is illuminated from within, casting a bright blue glow. The background features a radial gradient of blue and purple hues, with light rays emanating from the top left corner.

# **IWO Off-Cycle Request By PayrollOrg**

- New check box for independent contractor
- Add instructions for calculating a daily pay cycle
- Allow courts/private attorneys to send non-IV-D orders via e-IWO

# Thank You!

