

# INCOME WITHHOLDING ORDER (IWO)

## Fact Sheet

California Department of Child Support Services

The Income Withholding Order (IWO) is a court order served on employers that requires them to withhold a specified amount of an employee's wages for payment of child and medical support. The IWO or court order is served on employers on form FL 195. It may also be referred to as a wage assignment, garnishment order, or an income withholding for support order. Employers may be served with an IWO by a local child support agency (LCSA), by private party, or by another state's child support agency.

Income withholding is the most effective method of child support collection. In California, wage withholding accounts for more than 70 percent of child support collected.

## EMPLOYER CHECKLIST FOR PROCESSING INCOME WITHHOLDING ORDERS

- Within 10 days of receipt of an IWO from a local child support agency (LCSA), confirm that the employee named in the Income Withholding Order (IWO) is your employee and provide him/her with a copy of the Income Withholding Order, the Request for Hearing Regarding Wage and Earnings Assignment, and Information Sheet.
- The employer must begin withholding the amount specified in the order no later than the first pay period occurring 10 days after receipt of the IWO.
- If no federal tax levy is already in place against your employee's earnings, then calculate the child support deduction and withhold the maximum allowable disposable income needed to satisfy the child support obligation, and your administrative fee, if any. If a federal tax levy is in place, please contact the local child support agency by calling the statewide toll free number 866.901.3212 to determine if the child support order was entered prior to the date of the tax levy and therefore has priority over the tax levy.
- Payment options:
  - » Online - Log in at [www.casdu.com](http://www.casdu.com) - Use your debit/credit card or bank account information.
  - » Phone - Call 1.866.901.3212 - Use your debit/credit card or bank account information.
  - » Check - mail your payment to:  
State Disbursement Unit  
P.O. Box 989067  
West Sacramento, CA 95798
- If the employee no longer receives payments from you, is terminated, on disability leave, or there is any cause to stop the withholding of payments, notify the LCSA that is managing the case.

### FOR ADDITIONAL INFORMATION:

Visit the Employer Handbook - Guide to California child support for employers at:  
<http://www.childsup.ca.gov/Portals/0/employer/docs/EmployerHndbk.pdf>  
or call 866.901.3213 Option 1.

