



# Income Withholding for Support (IWO)

Guide to the IWO in California  
December 27, 2011

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This Income Withholding for Support (IWO) presentation with California specific information is based on the version originally presented by federal Office of Child Support Enforcement (OCSE) dated April 2011.

Note: only select pages of this presentation include slide notes such as these.



## Key IWO Form & Requirement Changes

- ❖ IWO form changes are effective January 1, 2012.
- ❖ IWO instructions tell the employer/income withholder to ***reject*** any IWO that directs them to send a payment to an entity other than a State Disbursement Unit (SDU) effective May 31, 2012.

The federal Office of Management and Budget (OMB)-approved IWO form ***must*** be used for all child support income withholding by employers and confirms existing law that payments must be sent to the State Disbursement Unit.

See 42, USC, sections 666(a)(1), (a)(8) and 666(b)(6); specifically 42, USC, section 666(b)(6)(A)(ii) requiring the use of OMB-approved IWO form (OMB 0970-0154) implemented at 45 CFR 303.100(e)(1) as well as California Family Code sections 5208 and 5235.

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## Employer – Important Information

### IMPORTANT INFORMATION REGARDING CALIFORNIA LOCAL CHILD SUPPORT AGENCY (LCSA) IWOs

- ❖ Employers will continue to receive IWOs issued on the prior federally mandated form after January 1, 2012, until updates to the Child Support Enforcement (CSE) system are fully implemented.
- ❖ CSE system updates will occur before May 31, 2012, to comply with the new mandate found at Office of Child Support Enforcement's Action Transmittal (AT) 11-05.
- ❖ Prior versions of the federally mandated form issued by a California LCSA are ***not*** to be returned by employers before May 31, 2012.
- ❖ See Family Code sections 5208 and 5235 as well as California Rules Court, Rule 5.311.

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- See Family Code sections 5208 and 5235 as well as California Rules Court, Rule 5.311.



## Introduction: For Employers and Private Bar

### For employers and private bar

- ❖ Guide to Office of Child Support Enforcement (OCSE) AT-11-05 Revised Income Withholding for Support (IWO) Form
- ❖ IWO information: slides 5 – 34
  - IWO known in California as *FL-195*
- ❖ *Child Support Case Registry Form (FL-191) & Requirements*: slides 35 – 38
- ❖ Hints for success with *FL-195*: slides 39 – 40
- ❖ Remittance hints for employers: slide 41
- ❖ IWO resources for employers and private bar: slide 42
  - including AT-11-05; fill-in IWO form/instructions; information for the judiciary; California and other states IWO information

**NOTE** - This presentation provides additional IWO information for employers and private bar when viewed in the Power Point “**Notes Page**” mode.

This presentation guide provides **employers and private bar** with information on using the newly revised federal INCOME WITHHOLDING FOR SUPPORT (IWO).



## IMPORTANT INFORMATION FOR EMPLOYERS & PRIVATE BAR

- ❖ New IWO version became effective May 31, 2011
- ❖ Sender must use revised IWO no later than May 31, 2012
  - Otherwise, effective May 31, 2012, the employer must reject the document and return it to the sender.
- ❖ California courts mandate FL-195 for use effective January 1, 2012.
- ❖ Instructions for the IWO are noted in **green**-shaded boxes.
- ❖ Notes of interest are noted in **purple**-shaded boxes.
- ❖ California rules are noted in **yellow**-shaded boxes.
- ❖ Instructions are directed to the entity completing the section:
  - Note to Employer/Income Withholder
  - Completed by Sender

This guide provides both employers and private bar with important information on using the new IWO and California FL-195.



# Original/Amended IWO

## 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 \_\_\_\_\_

- 1a. Sender checks original income withholding order/notice for support (IWO) box if this is the first IWO*
- 1b. Sender checks amended IWO to indicate any changes that must be made to an existing IWO*



## One-Time Order/Notice – Lump Sum Payment

### 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 \_\_\_\_\_

- 1c. Sender checks one-time order/notice to collect a single lump sum payment**
- Amounts are entered in Lump Sum Payment, field 14 in the Amounts to Withhold section**
- Additional IWOs must be issued to collect subsequent lump sum payments**

**Sender may check one-time order/notice in addition to original or amended IWO.**

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- Issuance of the IWO to employers/income withholders for lump sums gives them proof of the authority to withhold monies beyond the regularly ordered, periodic payments.
- May not be used for recurring lump sum payments, but rather is issued for each lump sum payment.



# Termination of IWO

## 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 \_\_\_\_\_

*1d. Sender checks termination of IWO to stop income withholding on a child support order*

*Termination of the IWO is not necessary for One-Time Order/Notice for Lump Sum Payment.*

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- Can an Income Withholding Order (IWO) be terminated over the telephone?

No, an IWO must be used.



# Who is Sending the IWO?

1f  Child Support Enforcement (CSE) Agency  Court  Attorney  Private Individual/Entity (Check One)

**1f. Sender checks box to indicate entity issuing the order/notice**

***Senders who are not state or tribal CSE agencies should contact the CSE agency to determine whether a copy of this form is needed.***

**California Law authorizes only LCSAs or Courts to issue IWOs.  
In California, private attorneys cannot issue IWOs.**

See California Family Code sections 5230 and 5246.

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See California Family Code sections 5230 and 5246.



## Regular on Its Face/NOTE

**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 <http://www.acf.hhs.gov/programs/cse/newhire/employer/publication/publication.htm-forms>). 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.

*The IWO must be rejected and returned to sender IF:*

- IWO instructs the employer/income withholder to send a payment to an entity other than a state disbursement unit (SDU) (e.g., payable to the custodial party, court or attorney)*

*Exception: If this IWO is issued by a court, attorney or private Individual/entity and the initial child support order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, the employer/income withholder must follow the payment instructions on the form.*

If the IWO is not directed to the California State Disbursement Unit (SDU) as required by federal law then the employer may reject the IWO and return it to the sender.

Effective 05/31/2012: If the employer receives a document to withhold income that is not issued on the OMB-approved IWO form as required by federal law - known in California as FL-195 - then the employer **must reject the document and return it to the sender.**

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The required California State Disbursement Unit (SDU) mailing address needed to avoid IWO delays is found on Slide 22.

### California

If the IWO is not directed to the California State Disbursement Unit (SDU) as required by federal law then the employer may reject the IWO and return it to the sender.

Effective 05/31/2012: If the employer receives a document to withhold income that is not issued on the OMB-approved IWO form as required by federal law - known in California as FL-195 - then the employer **must reject the document and return it to the sender.**



## Regular on Its Face/NOTE (cont.)

**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 <http://www.acf.hhs.gov/programs/cse/newhire/employer/publication/publication.htm> - forms). 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.

***The IWO must be rejected and returned to sender IF:***

- Form does not contain all information necessary for the employer to comply with the withholding***
- Form is altered or contains invalid information***
- Amount to withhold is not a dollar amount***
- Sender has not used the OMB-approved form for the IWO (effective May 31, 2012)***
- A copy of the underlying order is required and not included***

In California, OMB 0970-0154 (IWO) is known as the *FL-195*.

In California, federal OMB 0970-0154 (IWO) is known as the *FL-195*.



# Sender Identifying Information

State/Tribe/Territory _____	1g
City/County/Dist./Tribe _____	1i
Private Individual/Entity _____	1k

- 1g. Sender enters name of state or tribal CSE**
- 1i. Sender enters name of city, county or district; tribe enters only if submitting for another tribe**
- 1k. Sender enters name of private individual/entity, if appropriate.**

It is important that employers/income withholders know who is issuing the IWO so they understand whether an underlying order must be attached.



# Remittance, Order, and CSE Agency Case Identifier

Remittance Identifier (include w/payment)	_____	1h
Order Identifier	_____	1j
CSE Agency Case Identifier	_____	1l

- 1h. Sender enters the identifier that employers must include when sending payments to an SDU also entered as the case identifier on the Electronic Funds Transfer/Electronic Data Interchange (EFT/EDI) record**
- 1j. Sender enters the identifier that is associated with a specific child support obligation (e.g. a court case number, docket number)**
- 1l. Senders enters the identifier assigned to a state or tribal CSE case**

**Remittance Identifier is now on the first page.**

In California, the “*Remittance Identifier*” will be left **blank** unless the IWO is issued by a California LCSA.

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# Employer/Obligor Identifying Information

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

2a – 3e. Sender inserts employee/obligor and employer/income withholder specific information

3f. Block intended for court use if stamping orders

- Federal agency addresses are available on the OCSE website by clicking on “Employer Information” and then “Federal Agency Addresses for Income Withholding”.
- Middle name is included instead of just a middle initial.



# Order Information

**ORDER INFORMATION:** This document is based on the support or withholding order from 4 (State/Tribe).  
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

- 4. Sender inserts the name of the state/tribe issuing the underlying support order
- 5a-6b. Sender inserts the dollar amount to be withheld per the time period specified in the underlying order
- 6c. Sender must check the box (Y/N) indicating whether arrears are greater than 12 weeks so the employer/income withholder may determine the withholding limit

*If the sender does not indicate whether the arrears are greater than 12 weeks, then the employer should calculate the Consumer Credit Protection Act (CCPA) limit using the lower percentage.*

### **California Maximum Withholding - 50% of Net Disposable Income.**

*For additional information, see Slide 42 regarding OCSE Intergovernmental Referral Guide (IRG) website which provides detailed California maximum withholding information.*

- Sender may be in a different state than the state that issued the order.
- Must be a dollar amount and not a percentage.
- If the sender does not check either “yes” or “no” in field 6c, then the employer has no basis for withholding more than 50% or 60% depending on the number of child support orders.
- Withholding limits are on page 3 of the IWO form.

### **California Maximum Withholding - 50% of Net Disposable Income.**

*For additional information, see Slide 42 regarding OCSE Intergovernmental Referral Guide (IRG) website which provides detailed California maximum withholding information.*



# Order Information

\$	<u>7a</u>	Per	<u>7b</u>	current cash medical support	
\$	<u>8a</u>	Per	<u>8b</u>	past-due cash medical support	
\$	<u>9a</u>	Per	<u>9b</u>	current spousal support	
\$	<u>10a</u>	Per	<u>10b</u>	past-due spousal support	
\$	<u>11a</u>	Per	<u>11b</u>	other (must specify) _____	<b>11c</b>
for a Total Amount to Withhold of \$ <u>12a</u> per <u>12b</u> .					

- 7a – 10b.** Sender enters dollar amounts to be withheld per the time period (e.g., week, month) specified in the underlying order
- 11a – 11c.** Sender must describe the type of obligation and enter the dollar amount to be withheld per the time period (e.g., week, month) specified in the underlying order
- 12a.** Sender enters the total of fields 5a, 6a, 7a, 8a, 9a, 10a and 11a.
- 12b.** Sender enters frequency of withholding

*Check the total to make sure that it correctly sums the fields.*



## Amounts to Withhold

**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

**☐ 13a – 13d. Sender enters the dollar amount to be withheld per pay period if the pay period is not the same as that entered in field 12b**

**There must be specific dollar amounts in fields 13a through 13d.**

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- Federal child support law requirements:

1. 42, USC, section 666(b)(6)(C) - employers do not have to vary pay and disbursement cycles in order to comply with child support orders.

2. 42, USC, section 666 (b)(6)(A)(i) – employer is required to withhold the amount specified in the order and send it to the SDU within 7 business days after the date the amount would have been paid to the employee.

3. 42, USC, section 666 (b)(6)(B) – states must simplify the withholding process for employers to the greatest extent possible

- The new version of the IWO form states the following on the face of the form under "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.**

- It is standard practice nationwide for employers to withhold the amount specified on the face of the income withholding order which should be computed by the sender as a weekly, bi-weekly, semi-monthly and monthly amount. Such an amount should not vary each month.

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# Amounts to Withhold

\$ 14 Lump Sum Payment: Do not stop any existing IWO unless you receive a termination order.

14. Sender enters the dollar amount to be withheld when the IWO is used to attach a lump sum payment

Enter an amount in field 14 when field 1c is checked

*Additional IWOs must be issued to collect recurring or subsequent lump sum payments.*

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- Remember that you may check the lump sum box in addition to either the “original” or “amended” IWO box, but you may not use it for recurring lump sums.
- It is important that employers also know that the basic amounts for current support and arrears continue to be withheld if the lump sum box is also checked.



# Remittance Information

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is 15 (State/Tribe), you must begin withholding no later than the first pay period that occurs 16 days after the date of 17. Send payment within 18 working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to 19% of disposable income for all orders. If the employee/obligor's principal

- 19. Sender must enter the percentage of disposable income that may be withheld from the employee/obligor's paycheck.**

*The sender is to specify a single percentage.*

**California Maximum Withholding - 50% of Net Disposable Income.**

*For additional information, see Slide 42 regarding OCSE Intergovernmental Referral Guide (IRG) website which provides detailed California maximum withholding information.*

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**California Maximum Withholding - 50% of Net Disposable Income.**

For additional information, see Slide 42 regarding OCSE Intergovernmental Referral Guide (IRG) website which provides detailed California maximum withholding information.



## Remittance Information (cont.)

**REMITTANCE INFORMATION:** If the employee/obligor's principal place of employment is 15 (State/Tribe), you must begin withholding no later than the first pay period that occurs 16 days after the date of 17. Send payment within 18 working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to 19% of disposable income for all orders. If the employee/obligor's principal place of employment is not 20 (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees at [http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact\\_map.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm) for the employee/obligor's principal place of employment.

- 20. Sender enters the name of the state or tribe issuing the order**



# Remittance Identifier

For electronic payment requirements and centralized payment collection and disbursement facility information (State Disbursement Unit [SDU]), see [http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact\\_map.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm).

Include the **Remittance Identifier** with the payment and if necessary this FIPS code: 22.

- Added a link for employers/income withholders to access valid SDU addresses*
- 22. Sender must include the FIPS code if necessary*

*Remittance Identifier was moved to page 1 for emphasis and easy reference.*

See Slide 13 regarding the Remittance Identifier.

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- Federal information processing standards codes (FIPS codes) are a standardized set of numeric or alphabetic codes issued by the National Institute of Standards and Technology (NIST) to ensure uniform identification of geographic entities through all federal government agencies.
- Some states require use of FIPS codes.

California

See Slide 13 for additional information on the Remittance Identifier.



# Remit Payment to SDU

Remit payment to _____	23	(SDU/Tribal Order Payee)
at _____	24	(SDU/Tribal Payee Address)

**☐ 23 – 24. Sender must enter the SDU or tribal payee and address.**

**PAYEE:** California State Disbursement Unit

**EMPLOYER PAYMENTS ADDRESS:**

P.O. Box 989067  
West Sacramento, CA 95798-9067

**IMPORTANT:**

If the IWO is not directed to the California SDU as required by federal law then the employer may reject the IWO and return it to the sender.

Effective May 31, 2012: If the employer receives a document to withhold income that is not issued on the OMB-approved IWO form as required by federal law - known in California as FL-195 - then the employer ***must reject the document and return it to the sender.***

- Federal law requires payments withheld by employers to be sent to the SDU except for payments in which the initial child support order was entered before January 1, 1994 or payments in Tribal CSE orders – 42, USC, sections 666(b)(5), (b)(6) and (a)(8)(B)(iii).
- If the SDU or Tribal order payee is not entered on the IWO, employers will return the form to the sender.

**IMPORTANT:**

If the IWO is not directed to the California SDU as required by federal law then the employer may reject the IWO and return it to the sender.

Effective May 31, 2012: If the employer receives a document to withhold income that is not issued on the OMB-approved IWO form as required by federal law - known in California as FL-195 - then the employer ***must reject the document and return it to the sender.***



## Return to Sender Checkbox

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.

***25. Employer/income withholder must check the box and return the IWO to the sender if payment is not directed to an SDU or tribal payee or not “regular on its face”.***

*For additional information, see Slide 42 regarding AT-11-05 Revised Income Withholding for Support (IWO) Form.*

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See 42, USC, sections 666(b)(5) and (b)(6)

For additional information, see Slide 42 regarding AT-11-05 Revised Income Withholding for Support (IWO) Form



# Signature

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

- 27 – 28. Sender enters name and title of the issuer**
- 26 and 29. These lines are optional unless required by state law**



# Copy to Obligor

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.

**30. Sender checks box in states requiring the employer to provide a copy of the IWO form to the employee/obligor**

## California

Within 10 days of receiving an IWO (form OMB 0970-0154 or form FL-195), the employer must provide the named employee with a copy of the IWO and a blank Request for Hearing Regarding Earnings Assignment with information and instruction sheet (form FL-450).

See California Family Code section 5234.

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- Some states require that NCPs receive copies of all IWOs to ensure notification of a change that affects them.

## California

Within 10 days of receiving an IWO (form OMB 0970-0154 or form FL-195), the employer must provide the named employee with a copy of the IWO and a blank Request for Hearing Regarding Earnings Assignment with information and instruction sheet (form FL-450).

See California Family Code section 5234.



## Additional Information

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

**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.

- Added federal statute to emphasize priority of child support*
- Clarified language regarding combining payments*

- Employers must remember to report the pay date for use in maintaining the record of payments on the child support case(s).



## Additional Information

**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.

- Language revised*
- Priority of current support over past-due support is emphasized*

- More information to help employers with multiple IWOs for one employee may be found on the OCSE web site in the “Employer Information” section.



## Additional Information

**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. 31

### 31. Sender enters state-specific information about penalty for non-compliance

California has a host of penalties for employer non-compliance including contempt.

See California Family Code section 5241.

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- Penalties for non-compliance by employers/income withholders must be established by states per 42, USC, section 666 (b) (6) (C).
- Penalties range from fines to payment of entire amount due to jail sentence.

California has a host of penalties for employer non-compliance including contempt.

See California Family Code section 5241.



## Additional Information

**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.

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**32. Sender enters state-specific penalties for an employer/income withholder who discharges, refuses to employ or disciplines an employee as a result of the IWO**

An employer who engages in the prohibited conduct may be assessed a civil penalty of a maximum of five hundred dollars (\$500).

See California Family Code section 5290.

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- The Consumer Credit Protection Act (CCPA) prohibits the discharge of an employee for one indebtedness (15, USC, section 1674).

An employer who engages in the prohibited conduct may be assessed a civil penalty of a maximum of five hundred dollars (\$500).

See California Family Code section 5290.

For additional information see the California state page on OCSE's Intergovernmental Referral Guide (IRG.)

- The OCSE IRG web address is provided on Slide 42 of this presentation.



# Additional Information

Additional Information: \_\_\_\_\_ 33  
\_\_\_\_\_  
\_\_\_\_\_

**33. Sender enters additional state-specific information**

***All entries must be consistent with other instructions on this form and with state and federal law and regulations.***



## Employer's and Obligor's Identifiers

Employer's Name: \_\_\_\_\_ Employer FEIN: \_\_\_\_\_  
Employee/Obligor's Name: \_\_\_\_\_  
CSE Agency Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_

***This information must appear in the header on the notification of employment termination or income status***

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- Issuers must include Federal Employer Identification Number (FEIN) information so that they will be able to identify the correct case if an employer/income withholder returns a notification of employment status.



## Employment/Income Status Checkbox

**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, an employer must promptly notify the CSE agency and/or the 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.

***34a – 34b. Employer/income withholder checks a box and returns the form to the sender if the employee/obligor in field 3a is not employed or does not receive periodic income***

***Income Withholders have been added to this section to allow them to report to senders voluntarily.***

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- Employers are mandated to report terminations of employment.
- Income withholders are not mandated to report a change in status, but may choose to do so.



# Notification of Termination

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

**35 – 39. Employer/income withholder must provide information to notify sender of termination**

**40-41. Employer/income withholder should enter new employer's name and address if known**

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- Employers are required to report terminations – 42, USC, section 666(b)(6) and 45, CFR, section 303.100(e)(x).



# Employer/Income Withholder Contact Information

## CONTACT INFORMATION:

**To Employer/Income Withholder:** If you have any questions, contact \_\_\_\_\_ 42 \_\_\_\_\_ (Issuer name)  
by phone at \_\_\_\_\_ 43 \_\_\_\_\_, by fax at \_\_\_\_\_ 44 \_\_\_\_\_, by email or website at: \_\_\_\_\_ 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 at \_\_\_\_\_ 48 \_\_\_\_\_, by fax at \_\_\_\_\_ 49 \_\_\_\_\_, by email or website at \_\_\_\_\_ 50 \_\_\_\_\_.

- Added Income Withholder*
- Added email address or website*

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- Email or a website may be a quicker way to contact someone than by phone or fax, so this option is now available.



# California Child Support Case Registry Form (form FL-191)

FL-191

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):

TELEPHONE NO.: \_\_\_\_\_ FAX NO. (optional) \_\_\_\_\_

E-MAIL ADDRESS (optional): \_\_\_\_\_

ATTORNEY FOR (Name): \_\_\_\_\_

SUPERIOR COURT OF CALIFORNIA, COUNTY OF \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY AND ZIP CODE: \_\_\_\_\_

BRANCH NAME: \_\_\_\_\_

PETITIONER/PLAINTIFF: \_\_\_\_\_

RESPONDENT/DEFENDANT: \_\_\_\_\_

OTHER PARTY: \_\_\_\_\_

**CHILD SUPPORT CASE REGISTRY FORM**

Mother  First form completed

Father  Change to previous information

CASE NUMBER: \_\_\_\_\_

**THIS FORM WILL NOT BE PLACED IN THE COURT FILE. IT WILL BE MAINTAINED IN A CONFIDENTIAL FILE WITH THE STATE OF CALIFORNIA.**

**Notice:** Pages 1 and 2 of this form must be completed and delivered to the court along with the court order for support. Pages 3 and 4 are instructional only and do not need to be delivered to the court. If you did not file the court order, you must complete this form and deliver it to the court within 10 days of the date on which you received a copy of the support order. Any later change to the information on this form must be delivered to the court on another form within 10 days of the change. It is important that you keep the court informed in writing of any changes of your address and telephone number.

1. Support order information (this information is on the court order you are filing or have received):

a. Date order filed: \_\_\_\_\_

b.  Initial child support or family support order  Modification

c. Total monthly base current child or family support amount ordered for children listed below, plus any monthly amount ordered payable on past-due support:

Child Support:		Family Support:		Spousal Support:	
(1) <input type="checkbox"/> Current base child support:	\$ _____	<input type="checkbox"/> Current base family support:	\$ _____	<input type="checkbox"/> Current spousal support:	\$ _____
<input type="checkbox"/> Reserved order \$0 (zero) order	\$ _____	<input type="checkbox"/> Reserved order \$0 (zero) order	\$ _____	<input type="checkbox"/> Reserved order \$0 (zero) order	\$ _____
(2) <input type="checkbox"/> Additional monthly support:	\$ _____	<input type="checkbox"/> Additional monthly support:	\$ _____		
(3) <input type="checkbox"/> Total past-due support:	\$ _____	<input type="checkbox"/> Total past-due support:	\$ _____	<input type="checkbox"/> Total past-due support:	\$ _____
(4) <input type="checkbox"/> Payment on past-due support:	\$ _____	<input type="checkbox"/> Payment on past-due support:	\$ _____	<input type="checkbox"/> Payment on past-due support:	\$ _____
(5) Wage withholding was <input type="checkbox"/> ordered <input type="checkbox"/> ordered but stayed until (date): _____					

2. Person required to pay child or family support (name): \_\_\_\_\_  
Relationship to child (specify): \_\_\_\_\_

3. Person or agency to receive child or family support payments (name): \_\_\_\_\_  
Relationship to child (if applicable): \_\_\_\_\_

TYPE OR PRINT IN INK

Form Adopted by Resolution 1000  
Judicial Council of California  
11-0101 (Rev. July 1, 2008)

Page 1 of 4  
Form No. 191-000  
www.courtinfo.ca.gov

To keep other people from seeing what you entered on your form, please press the Clear This Form button at the end of the form when finished.

California Child Support Case Registry Form (FL-191).



## Mandatory FL-191 Requirements

*California Rules of Court (CRC), Rule 5.330* (provides guidance to court clerks in processing the *Child Support Case Registry Form* (form FL-191).

- ❖ When the form FL-191 is submitted with the judgment or order for court approval, the clerk must complete FL-191 item **1a** providing the *order filing date* once the judgment or order has been signed by the judicial officer and filed.
- ❖ *CRC Rule 5.330 requires parties to complete the FL-191 as specified below*
- ❖ A form must be considered complete if, at minimum, FL-191 items **1b**, **1c**, **2**, **5**, and **6** are completed. These items include:
  - **1b** - whether initial support order or modification
  - **1c** - total monthly current support amount + any ordered past-due support amount
  - **2** - Name of person required to pay support & relationship to child
  - **5** - Father's name and 7 information items
  - **6** - Mother's name and 7 information items
- ❖ Either FL-191 item **3** or item **4** must also be completed as appropriate.
  - **3** - Name of person or agency to receive support payments & relationship to child
  - **4** - Each child's name, date of birth, social security number

Mandatory minimum FL-191 completion requirements.



FL-191 (Rev. July 1, 2005) CHILD SUPPORT CASE REGISTRY FORM Page 2 of 4

## FL-191, Page 2: Social Security Numbers - Lines 4a, b, c; 5b; 6b

### IMPORTANT – COMPLETE FL-191 INFORMATION REQUIRED

- FL-191 requires complete information including **full social security numbers** on page 2 for Lines 4, 5 and 6.
- FL-191 information is maintained in a confidential file.
- Complete FL-191 information including full social security numbers is required to help ensure child support payments timely reach the children.
- Failure to provide complete information may delay payment processing.
- See 42, USC, section 666(a)(13) and California Family Code section 4014.



# FL-191 Requires Complete Social Security Numbers

PETITIONER/PLAINTIFF: \_\_\_\_\_ CASE NUMBER: \_\_\_\_\_  
 RESPONDENT/DEFENDANT: \_\_\_\_\_  
 OTHER PARENT: \_\_\_\_\_

4. The child support order is for the following children:  
 a.  Child's name: \_\_\_\_\_ Date of birth: \_\_\_\_\_ Social security number: 123-DEF-GHI  
 b.  \_\_\_\_\_ Date of birth: \_\_\_\_\_ Social security number: 456-ijk-xyz  
 c.  \_\_\_\_\_ Date of birth: \_\_\_\_\_ Social security number: 789-VW-XYZ  
 Additional children are listed on a page attached to this document.  
 You are required to complete the following information about yourself. You are not required to provide information about the other person, but you are encouraged to provide as much as you can. This form is confidential and will not be filed in the court file. It will be maintained in a confidential file with the State of California.

5. Father's name: \_\_\_\_\_ Mother's name: \_\_\_\_\_  
 a. Date of birth: \_\_\_\_\_ a. Date of birth: \_\_\_\_\_  
 b. Social security number: 101-YB-ZZZZ b. Social security number: 122-cc-abc  
 c. Street address: \_\_\_\_\_ c. Street address: \_\_\_\_\_  
 City, state, zip code: \_\_\_\_\_ City, state, zip code: \_\_\_\_\_  
 d. Mailing address: \_\_\_\_\_ d. Mailing address: \_\_\_\_\_  
 City, state, zip code: \_\_\_\_\_ City, state, zip code: \_\_\_\_\_  
 e. Driver's license number: \_\_\_\_\_ e. Driver's license number: \_\_\_\_\_  
 State: \_\_\_\_\_ State: \_\_\_\_\_  
 f. Telephone number: \_\_\_\_\_ f. Telephone number: \_\_\_\_\_  
 g.  Employed  Not employed  Self-employed g.  Employed  Not employed  Self-employed  
 Employer's name: \_\_\_\_\_ Employer's name: \_\_\_\_\_  
 Street address: \_\_\_\_\_ Street address: \_\_\_\_\_  
 City, state, zip code: \_\_\_\_\_ City, state, zip code: \_\_\_\_\_  
 Telephone number: \_\_\_\_\_ Telephone number: \_\_\_\_\_

7.  A restraining order, protective order, or nondisclosure order due to domestic violence is in effect.  
 a. The order protects:  Father  Mother  Children  
 b. From: \_\_\_\_\_  
 c. The restraining order expires on (date): \_\_\_\_\_

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.  
 Date: \_\_\_\_\_  
 (TYPE OR PRINT NAME) SIGNATURE OF PERSON COMPLETING THIS FORM  
 CHILD SUPPORT CASE REGISTRY FORM Page 1 of 2

**IMPORTANT – COMPLETE FL-191 INFORMATION REQUIRED**

- FL-191 requires complete information including **full social security numbers** on page 2 for Lines 4, 5 and 6.
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- Complete FL-191 information including full social security numbers is required to help ensure child support payments timely reach the children.
- Failure to provide complete information may delay payment processing.
- See 42, USC, section 666(a)(13) and California Family Code section 4014.

FL-191, Page 2: Social Security Numbers - Lines 4a, b, c; 5b; 6b

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- Complete FL-191 information including full social security numbers is required to help ensure child support payments timely reach the children.
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- See 42, USC, section 666(a)(13) and California Family Code section 4014.



### **For successful FL-195 submissions to employers**

- Make sure a current FL-191 has already been submitted to the court
- Make sure the FL-191 provided included a complete Social Security Number
- Make sure the FL-195 has an endorsed filed stamp and the superior court case number
- Please provide all information available
- All information on the FL-195 should be complete except SSN.
  - For SSN, please only include the last 4 digits.
- No information should be left for interpretation.

Follow these practices when sending California FL-195



## Hints for success with FL-195 for Employers

### **For success when sending FL-195**

- Only the FL-195 is sent to the CA SDU
- No other forms are necessary.

### **FL-195 is sent only to:**

California State Disbursement Unit  
P.O. Box 980218  
West Sacramento, CA 95798-0218

### **Non Payment-related Correspondence or Documents**

- Do not include correspondence or documents that are not related to an income withholding payment.
- This will delay the correspondence in getting to the correct place.

- For IV-D cases, correspondence should be sent to the Local Child Support Agency (LCSA) case worker.

Do not include correspondence or documents that are not related to an income withholding payment. This will delay the correspondence in getting to the correct place. Send non payment-related correspondence or documents to the requesting [local child support agency \(LCSA\)](#) at its specified address. If the address of the LCSA is unknown, go to [www.childsup.ca.gov](http://www.childsup.ca.gov) and click on "[Contact my Local Office](#)" or call 1-866-901-3212 and say "employer" when prompted.

- For Non IV-D cases, correspondence should be sent to whoever is listed in the "Contact Information" section of the IWO you received.

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Follow the slide's practices when sending California FL-195

### **Non Payment-related Correspondence or Documents**

Do not include correspondence or documents that are not related to an income withholding payment. This will delay the correspondence in getting to the correct place. Send non payment-related correspondence or documents to the requesting [local child support agency \(LCSA\)](#) at its specified address. If the address of the LCSA is unknown, go to [www.childsup.ca.gov](http://www.childsup.ca.gov) and click on "[Contact my Local Office](#)" or call 1-866-901-3212 and say "employer" when prompted.



### For success when remitting by check

- ❖ Employers can send checks to this address ***only***:  
California State Disbursement Unit  
P.O. Box 989067  
West Sacramento, CA 95798-9067
- ❖ If an employer has more than one employee with a child support obligation, the payments may be combined into a single check. When paying by check, regardless of the number of employees, it is essential to include the following information for each employee:
  - ❖ Employee name/Independent contractor name
  - ❖ Child Support Enforcement (CSE) case number
  - ❖ Employee's ***complete Social Security Number***
    - See California Family Code section 5236.
  - ❖ Date money was withheld (pay date)
  - ❖ The amount withheld for each employee
  - ❖ Include a company contact name and phone number

### For success when remitting payments electronically

- ❖ Please see Section 3 of our EMPLOYER HANDBOOK available at <http://www.childsup.ca.gov/Portals/0/employer/docs/EmployerHndbk.pdf>

Follow the slide's practices when sending payments to California SDU.



# Resources

- Link to AT 11-05 publishing the revised form and instructions:  
<http://www.acf.hhs.gov/programs/cse/pol/2011-at.html>
- Link to fill-in IWO form and instructions on the OCSE website:  
<http://www.acf.hhs.gov/programs/cse/forms/>
- Link to information for the judiciary on the OCSE website:  
<http://www.acf.hhs.gov/programs/cse/courts.html>
- Link to Intergovernmental Referral Guide (IRG) on OCSE website including California Income Withholding Orders:  
<http://extranet.acf.hhs.gov/irgauth/login>

**NOTE - See Slides 22 or 41 for the CA SDU address for employer payments.**

This concludes the California specific presentation on use of the revised federal Income Withholding Order (IWO.)