

Income Withholding Information and Compliance

Basic Income Withholding Order – Guidelines for Employers

An Income Withholding Order is a court or administrative order to deduct a specified amount from a parent's income for payment of child support. A child support income withholding must be paid before all garnishments. The only withholding that takes precedence over child support is a federal tax levy issued prior to when the child support order was established.

The employer is responsible for deducting the specified amount each pay period and sending it to the child support agency's State Disbursement Unit (or another address when appropriate), which then forwards the payment to the custodial parent. All employers must honor all income withholding order/notices for child support.

For additional information on child support enforcement and the processing for income withholding orders, contact the WV Bureau for Child Support Enforcement Employer Relations unit at 800-835-4683 (or 304-558-1134 in Kanawha County) or email at dhhrbcseeru@wv.gov.

Income Withholding Orders

All states are required to use a standardized withholding form entitled **Order/Notice to Withhold Income for Child Support** (OMB No. 0970-0154) [[Income Withholding Order/Notice](#)]. Upon receipt of the Order/Notice to Withhold Income for Child Support, the employer should:

1. Document the date of receipt.
2. Determine if the order appears to be an authentic and complete legal document. If the document is not sent by the child support enforcement agency or a court, a copy of the underlying court order must accompany the Notice to Withhold.
3. Give a copy of the Order/Notice to the employee.
4. Follow the terms of the order.
5. Direct questions, if any, to the point of contact listed on the form.

Only the employee has the right to dispute the terms of a child support income withholding order and should do so by contacting the issuing agency or tribunal. The employer cannot contest the income withholding order. However, the employer should contact the issuing agency if unable to implement the withholding because there is already a withholding in place for the child and employee.

Follow the law of the issuing state for:

- Duration and amount of child support, current and past due (arrears);
- Medical support terms;
- Where to remit payments;
- Payment of fees and costs charged (if any) by the child support enforcement agency, issuing court, or custodial party's attorney.

Follow the law in the employee's principal place of employment for:

- When to begin withholding;
- When to remit payments;
- Maximum amount to be withheld (within Consumer Credit Protection Act limits);
- How to allocate withholdings across multiple child support orders;
- Employer's administrative fee;
- Other terms and conditions that may be set by state law.

State specific information may be accessed through the [Federal Office of Child Support Enforcement](#).

[FAQ - Income Withholding](#)