

**Non-IV-D Income Withholding Order/Notice for Support (IWO)  
Additional Information Sheet**

(Prepared by the New York State Office of Temporary and Disability Assistance)

**SECTION 1: Additional Information for Non-IV-D Child Support and  
Combined Child and Spousal Support Orders**

**Federal Requirements**

The Federal Office of Child Support Enforcement issued Action Transmittal (AT) number AT-11-05 on May 16, 2011 with regard to the revised Income Withholding Order/Notice for Support (IWO). The AT provides that the OMB approved IWO form must be implemented **by May 31, 2012**.

Employers are instructed in the AT to reject any other income withholding order. Issuers other than a court or child support agency must attach a copy of the underlying order containing the provision authorizing income withholding. All support payments from income withholding must be processed through the state's disbursement unit (SDU). In New York, the "SDU" is the NYS Child Support Processing Center.

The exceptions to payments from income withholding through the SDU are if:

- the underlying order of support was issued in the state before January 1, 1994 and all of the following apply: the order has never been modified; has no arrears; and is not associated with a IV-D case; OR
- it is an order for spousal support only.

**State Law**

Where the issuer is not the Support Collection Unit (e.g., the court) the issuer must use the IWO Form Non-IV-D in accordance with the federal AT and instructions and pursuant to the following New York State laws: Civil Practice Law and Rules (CPLR) §§ 5241, 5242; Domestic Relations Law §§ 236 Part B (7) (b), 240 (2)(b)(2); and Family Court Act § 440 (1) (b) (2).

**The ISSUER (e.g., court) must ensure that the completed *IWO Form Non-IV-D – Child Support and Combined Child and Spousal Support* (same as the Family Court Form 4-9):**

- contains the employee/obligor's address **AND** the custodial party/obligee's address; and
- a certified copy is sent by or on behalf of the issuer to: 1) the employer/income withholder; 2) the employee/obligor; 3) the custodial party/obligee; and 4) to the NYS Child Support Processing Center at: NYS Child Support Processing Center, PO Box 15365, Albany NY 12212-5365.

**The EMPLOYER/INCOME WITHHOLDER as required by the CPLR must:**

- Include the following information on the payment: custodial party/obligee's name, address, and Social Security number; employee/obligor's name, address and Social Security number; and, the pay date.
- Make the payment payable to the custodial party/obligee **AND** mail it to the NYS Child Support Processing Center.
- Notify the custodial party/obligee if the employee/obligor's employment terminates.

## **SECTION 2: Additional Information for Spousal Support Only Orders**

The **ISSUER (e.g., court)** must ensure that the completed order directing deduction/withholding from income:

- contains the employee/obligor's address **AND** custodial party/obligee's address; and
- a certified copy is sent by or on behalf of the issuer to : 1) the employer/income withholder; and to 2) the employee/obligor; and 3) the custodial party/obligee.

**NOTE:** The *IWO Form Non-IV-D a – Spousal Support Only*, same as Family Court Form 4-9a, is recommended for use in New York State.

**The EMPLOYER/INCOME WITHHOLDER must:**

- Include the following information on the payment: custodial party/obligee's name, address, and Social Security number; employee/obligor's name, address and Social Security number; and, the pay date.
- Make the payment payable to AND mail it to the custodial party/obligee.
- Notify the custodial party/obligee if the employee/obligor's employment terminates.

**IWO information that is NOT applicable to Spousal Support Only orders (Grayed out areas on IWO Form Non-IV-D a or Family Court Form 4-9a)**

- The children's names and dates of birth are not applicable because it is not a child support case.
- The employer does not need to return the IWO to the sender. Spousal support payments are payable to and mailed to the custodial party/obligee.
- The sections regarding **Combining Payments** and **Payments To SDU** under **Additional Information** are not pertinent to Spousal Support Only orders because payments are made directly to the custodial party/obligee.