

NYC Child Support Program
Employer Conference

December 8, 2021



NYC Child Support Program
Employer Conference

December 8, 2021

NYC Child Support Program
Employer Conference

December 8, 2021

Michael J. Pocchia
Executive Director
Enforcement Operations, HRA/OCSS

NYC Child Support Program
Employer Conference

December 8, 2021

NYC Child Support Program
Employer Conference

December 8, 2021



Human Resources
Administration
Department of
Social Services

Office of Child
Support Services

Child Support Makes a Difference



NEW YORK
STATE OF
OPPORTUNITY.

Office of Temporary
and Disability Assistance

New and Ongoing Challenges with Child Support Income Withholding Orders



Michael J. Pocchia

Executive Director, Enforcement Operations, HRA/OCSS

December 6, 2023



**Department of
Social Services**
Human Resources Administration
Department of Homeless Services

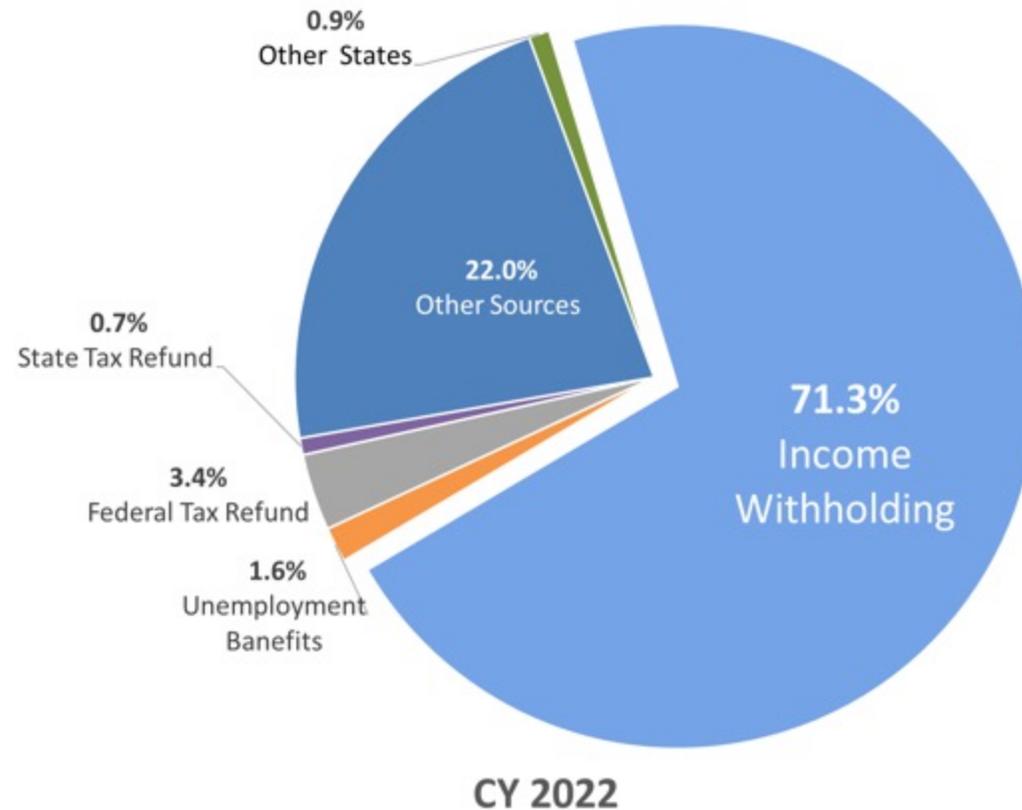
Office of Child
Support Services



**Office of Temporary
and Disability Assistance**

Where Child Support Collections Come from in NYC

Sources of Child Support Collections in, CY 2022



What We'll Be Talking about Today

The importance of income withholding orders (IWOs)

How to report new hires and what you need to report

Understanding the Wage and Health Benefits Report (WHBR)

Employers' responsibilities for IWOs

Recent changes to the IWO

How to deal with lump sum payments

Independent contractors



Third-party Agents: A General Proviso

Third-party agents handling any of the duties we describe here have the same responsibilities as the employers themselves

Employers are responsible for ensuring that their agents meet these reporting responsibilities

New Hire Reporting: Employer Responsibilities

Employers must report all newly hired or rehired employees within 20 calendar days from the hire date.

Penalties for failing to report on time and with full, accurate information

- Reporting is important to your employees and their families
 - Speeds the process of collecting and distributing child support payments
 - Can help to fight fraud (including unemployment insurance and workers' compensation fraud) and improper payments
 - Can help families in other states
- Newly hired = never worked for you before
- Rehired = previously employed but separated for 60 or more consecutive days
- Employers with employees in more than one state can choose one state to report all new hires

- \$20 penalty for each employee not reported in a timely manner, **and**
- \$20 penalty for each employee for whom the employer does not provide the required information

New Hire Reporting: What You Need to Report

About the employee

- Name
- Address
- Social Security number (SSN)
- Hire date
 - Hire date = first day the employee performs any services for which they will be paid (or are eligible to be paid) wages, tips, commissions or any other type of compensation

About the employer

- Name
- Address
 - This address will be used to send child support notices, so the accuracy of it is very important
- Federal Employer Identification Number (FEIN)

About health insurance benefits

- Whether dependent health insurance benefits are available to this employee
- The date on which the employee qualifies for this benefit

New Hire Reporting: How to Report

Online

- www.nynewhire.com

Electronic

- For current specifications, call the New York New Hire Employer Outreach Department at (518) 320-1079

Fax

- (518) 320-1080

Mail

- New York State Department of Taxation and Finance
New Hire Notification
PO Box 15119
Albany, NY 12212-5119

Contact

- Email childsupport.fc-ny@xerox.com
- Call the Withholding Tax Information Center at (518) 485-6654

Wage and Health Benefits Report (WHBR)

NYS Child Support Processing Center
PO Box 15368
Albany NY 12212-5368

Mail completed form to the address above
Or fax return to: (518) 320-1081

----- (name of employer/benefit administrator)
----- (c/o line)
----- (street address)
----- (city) -- (state) ----- (zip code)

Wage and Health Benefits Report

New York Case Identifier:
JCA Worker Code:
Employer/Benefit Administrator Number:
Source Code:
Employer FEIN:

Date: _____ County name: _____

Regarding: ----- (name of employee)
Date of birth: _____
Social Security number: _____

For additional information on the form and process
visit our website at
childsupport.ny.gov

Dear Employer/Benefit Administrator:
Please review your records and provide the information requested in this report for the above named individual. This employee/beneficiary is, or may be, legally responsible for a person receiving child support services or public assistance and care. Sections 111-h (9), 111-r and 143 of the New York State Social Services Law (SSL) require that employers furnish the information requested to the Support Collection Unit (SCU). SSL § 111-s authorizes the SCU access to information contained in government and private records, such as benefits information. You must complete and return this report no later than 10 business days from the above date. **If the employee/beneficiary is no longer in your employ or under contract with you, or receiving benefits from you, all information must still be completed and submitted as indicated.** No substitute for this report is acceptable.

Failure to comply may result in a \$500 penalty for initial non-compliance and a \$700 penalty for later non-compliance (SSL § 111-r).

Is individual employed by you?
 YES, go to Section 1 NO

Independent contractor Seasonal worker expected return date: _____
Date of separation: ____/____/____ Reason for separation: _____
Separation: Voluntary Involuntary
Is employee still receiving benefits? YES NO
New employer name/address if known: _____

Section 1 – Employer

Provides information about an employee or contractor's earnings and health insurance benefits

- Equivalent to other states' Verification of Employment (VOE) forms
- No longer generated for all cases
- Has been shortened to two pages

To complete the form

- Provide wage and health insurance benefit information
- Complete entirely, without blank sections
- Provide it even if the person listed is no longer working for your (or under contract with you)
- Return within 10 business days of the date on the form



Department of
Social Services
Human Resources Administration
Department of Homeless Services

Office of Child
Support Services



Office of Temporary
and Disability Assistance

The Income Withholding Order (IWO)

The official title of the form is “Income Withholding for Support”

Considered an order if it comes from the Child Support program (IV-D)

Considered a notice if it comes from an attorney, tribal legal representative, private collection agency, or individual (non-IV-D)

- Notices must be accompanied by a copy of the child support order (and the order must authorize withholding)

All payments (IV-D and non-IV-D) must go through the Support Distribution Unit (SDU)

- In NYS the SDU is:

NYS Child Support Processing Center
PO Box 15363, Albany, NY12212-5363

- Notices that do not direct payments through the SDU should be returned to the sender

OMB 0970-0154
Expiration Date: 09/30/2023

INCOME WITHHOLDING FOR SUPPORT

I. Sender Information: (Completed by the Sender) Date: _____

INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) AMENDED IWO

ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT TERMINATION OF IWO

Child Support Enforcement (CSE) Agency 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/csa/resource/income-withholding-for-support-instructions). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.

State/Tribe/Territory _____ Remittance ID (include w/payment) _____
 City/County/Dist./Tribe _____ Order ID _____
 Private Individual/Entity _____ Case ID _____

II. Employer and Case Information: (Completed by the Sender)

Employer/Income Withholder's Name _____	RE: _____
Employer/Income Withholder's Address _____	Employee/Obligor's Name (Last, First, Middle) _____
_____	Employee/Obligor's Social Security Number _____
_____	Employee/Obligor's Date of Birth _____
Employer/Income Withholder's FEIN _____	Custodial Party/Obligee's Name (Last, First, Middle) _____
Child(ren)'s Name(s) (Last, First, Middle) _____	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>
Child(ren)'s Birth Date(s) _____	

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ _____ Per _____ current child support
 \$ _____ Per _____ past-due child support - **Arrears greater than 12 weeks?** Yes No
 \$ _____ Per _____ current cash medical support
 \$ _____ Per _____ past-due cash medical support
 \$ _____ Per _____ current spousal support
 \$ _____ Per _____ past-due spousal support
 \$ _____ Per _____ other (payments to a third or fourth party)

for a **Total Amount to Withhold** of \$ _____ per _____

IV. Amounts to Withhold: (Completed by the Sender)

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:

\$ _____ per weekly pay period \$ _____ per semi-monthly pay period (twice a month)
 \$ _____ per bi-weekly pay period (every two weeks) \$ _____ per monthly pay period

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

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-19); STATEMENT OF PUBLIC BURDEN: The purpose of this information collection is to provide uniformity and standardize on public reporting burden for the collection of information is estimated to average 100 to 150 minutes per response, including the time for reviewing instructions, gathering the data needed, and reviewing the collection of information. This is a mandatory collection of information in accordance with 45 CFR 303.110 of the Child Support Enforcement Program. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. If you have any comments on this collection of information, please contact the Employee Support Team by email at esst@nyschildsupport.gov.

The IWO: Critical Points to Remember

In NYS, employers cannot charge a fee for income withholding

Employers are required to comply with an income execution order and may not discriminate against employees in any way because of child support deductions.

- This means employers may not discharge, lay off, discipline, or refuse to hire or promote someone because of the existence of an IWO
- Remember that income execution is the default method for collecting child support and in no way suggests the employee is or was unwilling to support his or her children

Having an order that is paid by income execution can protect NCPs from certain child support administrative enforcement actions

- The timely, accurate withholding and remitting of support can help employees and their families in many different ways

Determining What Income Should Be Withheld

What counts as income for an IWO?

- According to New York State Civil Practice Law and Rules (CPLR) [§5241](#) (a)(6):
 - Income includes:
 - Earned, unearned, taxable or non-taxable income, benefits, or periodic or lump sum payment due to an individual, regardless of source
 - Wages, salaries, commissions, bonuses, workers' compensation, disability benefits, unemployment insurance benefits, payments from a public or private pension or retirement program, federal Social Security benefits, and interest
 - Income excludes:
 - Cash assistance
 - Supplemental Security Income (SSI)

IWOs: The Employer's Responsibilities

What 1. Check the type and source of the IWO

Who 2. Confirm the identifying information for both the employer and the employee

What Happens If... 3. Notify us if the employee or contractor named on the IWO has never worked for you or is terminated

When 4. Check the date of the IWO at the top of the page to determine when you begin withholding

How Much and How Often 5. Review the Order Information and Amounts to Withhold sections to determine how much to withhold based on your existing pay cycle for that employee or contractor

6. Confirm that the amount to be withheld from the employee's disposable income will not exceed what the Consumer Credit Protection Act (CCPA) allows

How to Pay 7. Remit payments—there are multiple ways to do it

Check the Type and Source of IWO

1. Check the type and source of the IWO

A. Type of IWO

- Notice for Support
- Amended
- One-time
- Terminated

A

B. Source of IWO in General

- Child support
- Court
- Attorney
- Private party

B

C. Source of IWO Specifically

- Local child support district for the case

C

INCOME WITHHOLDING FOR SUPPORT	
I. Sender Information: (Completed by the Sender) Date: _____	
<input type="checkbox"/> INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)	<input type="checkbox"/> AMENDED IWO
<input type="checkbox"/> ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT	<input type="checkbox"/> TERMINATION OF IWO
<input checked="" type="checkbox"/> Child Support Enforcement (CSE) Agency <input type="checkbox"/> Court <input type="checkbox"/> Attorney <input type="checkbox"/> 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). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying support order must be attached.	
State/Tribe/Territory _____	Remittance ID (include w/payment) _____
City/County/Dist./Tribe _____	Order ID _____
Private Individual/Entity _____	Case ID _____

Remember: the amount you are supposed to withhold can only be changed or discontinued by an Amended IWO or a Termination of IWO

Confirm the Key Details of the IWO

2. Confirm the identifying information for both the employer and the employee

A. Employer's information

- Name
- Address
- FEIN



Employer/Income Withholder's Name		RE: Employee/Obligor's Name (Last, First, Middle) Employee/Obligor's Social Security Number Employee/Obligor's Date of Birth Custodial Party/Obligee's Name (Last, First, Middle)
Employer/Income Withholder's Address		
Employer/Income Withholder's FEIN		
Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)	



B. Employee or contractor's identifying information

- Name
- SSN
- DOB



Terminations and Past Employees

3. Notify us if the employee or contractor named on the IWO has never worked for you or is terminated

To notify us, complete page 4 of the IWO and return it to the NYS Child Support Processing Center

VII. Notification of Employment Termination or Income Status: (Completed by the Employer/Income Withholder)

If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the **Contact Information** below or using OCSE's Child Support Portal (oscp.acf.hhs.gov/csp/). Please report the new employer or income withholder, if known.

This person has never worked for this employer nor received periodic income.

This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: _____ Last known telephone number: _____

Last known address: _____

Final payment date to SDU/Tribal Payee: _____ Final payment amount: _____

New employer's or income withholder's name: _____

New employer's or income withholder's address: _____

When to Start Withholding and Remitting

4. Check the date of the IWO at the top of the page to determine when you begin withholding

INCOME WITHHOLDING FOR SUPPORT

I. Sender Information: (Completed by the Sender)

Date: _____

INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) AMENDED IWO

ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT TERMINATION OF IWO

Date of the IWO

- Withhold no later than the first pay period that occurs 14 days after the date of service of the IWO
- Remit payment to the NYS Child Support Processing Center within 7 working days of the pay date
- Not withholding or remitting payments may result in the withholder having to pay the total amount that should have been withheld in addition to potential interest, attorney's fees, and civil penalties

When to Start Withholding: An Example

INCOME WITHHOLDING FOR SUPPORT

- INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO)
- AMENDED IWO
- ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
- TERMINATION OF IWO

Date: October 31, 2018

If you can't make this date...

NOVEMBER 2018						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	31	1	2	3
			X		X	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
			X		X	
18	19	20	21	22	23	24
25	26	27	28	29	30	1

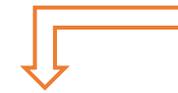
Date of IWO

Date by which withholding must begin (14 days after date of IWO)

The first pay date in your pay cycle after the IWO

The next pay date in your pay cycle after the IWO

You must make this date



Determining the Amount and Frequency

5. Review the Order Information and Amounts to Withhold sections to determine how much to withhold based on your existing pay cycle for that employee or contractor

A. The elements of this child support order, including

- Child support
- Medical support
- Spousal support



A

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ 150.00 Per bi-weekly current child support
 \$ 75.00 Per bi-weekly past-due child support - **Arrears greater than 12 weeks?** Yes No
 \$ _____ Per _____ current cash medical support
 \$ _____ Per _____ past-due cash medical support
 \$ 40.00 Per bi-weekly current spousal support
 \$ _____ Per _____ past-due spousal support
 \$ 15.00 Per monthly other (payments to a third or fourth party)

for a **Total Amount to Withhold of \$ 271.92** per bi-weekly.

B. Total withholding



B

IV. Amounts to Withhold: (Completed by the Sender)

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:

\$ 134.38 per weekly pay period \$ 291.15 per semimonthly pay period (twice a month)
 \$ 271.92 per biweekly pay period (every two weeks) \$ 582.29 per monthly pay period
 \$ _____ **Lump Sum Payment:** Do not stop any existing IWO unless you receive a termination order.

C. The total withholding adjusted to suit different pay cycles



C

- Weekly
- Biweekly
- Semimonthly
- Monthly

The Add Amount

This part of the IWO is also called the Add Amount

- Added to the IWO when more than 12 weeks' worth of child support is past-due
- Normally calculated as 50% of the obligation amount
- When only paying off debt, the add amount is 150% of the most recent current support amount

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ 150.00	Per bi-weekly	current child support
\$ 75.00	Per bi-weekly	past-due child support - Arrears greater than 12 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No
\$	Per	current cash medical support
\$	Per	past-due cash medical support
\$ 40.00	Per bi-weekly	current spousal support
\$	Per	past-due spousal support
\$ 15.00	Per monthly	other (payments to a third or fourth party)
for a Total Amount to Withhold of \$ 271.92		per bi-weekly

What You Can Say to an Employee or Contractor Who Feels the Add Amount Is Unmanageable

- Noncustodial parents should not have an add amount when:
 - Their income already falls below the New York State self-support reserve (\$17,388 for 2021), or
 - Their income falls below the self-support reserve because of the add amount
- If this is true of a noncustodial parent who works for your organization, you can suggest that they seek an Add Amount Review (also called a Hardship Review)
 - They can do that by
 - E-mailing OCSS at dcse.cseweb@dfa.state.ny.us (include name, child support case #, description of issue, phone number)
 - Visiting the OCSS Customer Service Walk-in Center at 151 West Broadway in Manhattan
 - Mailing a request to OCSS, PO Box 830, Canal Street Station, New York, NY 10013

Checking CCPA Limitations

6. Confirm that the amount to be withheld from the employee's disposable income will not exceed what the Consumer Credit Protection Act (CCPA) allows

- For CCPA purposes, disposable income is the amount left after deductions for federal, state, and local taxes, as well as Social Security and Medicare
- CCPA limitations do apply to compensation for personal services, such as
 - Salaries or hourly pay
 - Commissions
 - Back pay
 - Severance pay
 - Lump sum payments
- CCPA limitations do not apply if the employee is not being compensated for personal services, such as
 - Dividends
 - Interest payments
 - Benefits

New CCPA Limitations for Child Support in NYS

Effective August 2018, Changes at the Federal Level Have Led to Changes for States

- For NYS IWOs dated August 29, 2018, or later, the question is whether the noncustodial parent has qualifying arrears
- For NYS IWOs dated before August 29, 2018, you need to know about qualifying arrears **and** whether the employee or contractor supports another child besides those listed on the IWO
- This is how New York State is handling the change. Other states are taking other approaches

III. Order Information: (Completed by the Sender)

This document is based on the support order from New York State. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

\$ <u>150.00</u>	Per <u>bi-weekly</u>	current child support	
\$ <u>75.00</u>	Per <u>bi-weekly</u>	past-due child support	Arrears greater than 12 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	Per _____	current cash medical support	
\$ _____	Per _____	past-due cash medical support	
\$ <u>40.00</u>	Per <u>bi-weekly</u>	current spousal support	
\$ _____	Per _____	past-due spousal support	
\$ <u>15.00</u>	Per <u>monthly</u>	other (payments to a third or fourth party)	

for a Total Amount to Withhold of \$ 271.92 per bi-weekly.



This is now the most important part of the IWO to check when looking at CCPA limitations for child support



Making a Smooth Transition to the New IWO

The old CCPA limitations still apply to IWOs dated before August 29, 2018

If an employee has two cases (and thus two IWOs), the most recent IWO governs both

- For example:
 - An employee has an IWO dated September 2018 and one dated May 2018
 - You should follow the CCPA limitations of the one dated September 2018

From Four Levels of CCPA Limitations to Two

CCPA Guidelines for Older IWOs

For NYS income-withholding orders dated before August 29, 2018

Maximum Percentage of Disposable Income That Can Be Taken When the Employee Meets These Criteria
50%	<ul style="list-style-type: none"> • Supports a second family • No arrears or less than 12 weeks in arrears
55%	<ul style="list-style-type: none"> • Supports a second family • More than 12 weeks in arrears
60%	<ul style="list-style-type: none"> • Supports only a single family • No arrears or less than 12 weeks in arrears
65%	<ul style="list-style-type: none"> • Supports only a single family • More than 12 weeks in arrears

CCPA Guidelines for Recent IWOs

For NYS income-withholding orders dated August 29, 2018, or later

Maximum Percentage of Disposable Income That Can Be Taken When the NCP Meets These Criteria
50%	<ul style="list-style-type: none"> • No qualifying arrears (equivalent to 12 or more weeks of their current child support)
55%	<ul style="list-style-type: none"> • Has qualifying arrears (equivalent to 12 or more weeks of their current child support)

Priority of Withholding

When the IWO amount exceeds the maximum withholding amount for that employee or contractor, employers must prioritize withholdings in the following order:

1. Current support obligation
2. Court-ordered health insurance premiums
3. Past-due support

Remember: Under State law, withholding for support has priority over any other legal process against the same income. If a federal tax levy is in effect, notify the sender of the IWO

Priority of Withholding for Multiple IWOs

When an individual employee or contractor has multiple cases and thus multiple IWOs...

Employers must withhold payments **on each order** for **current support** to the greatest extent possible on a prorated basis

How to Remit Payments

7. Remit payments—there are multiple ways to do it

1. Electronic Funds Transfer (EFT)/Electronic Data Interchange (EDI)

- To arrange for the first EFT/EDI payment, call the Employer Helpline at (800)846-0773 or (888) 208-4485 (TTY: 1-866-875-9975)

2. ExpertPay.com

- Requires Federal Information Processing Standards (FIPS) code
- ExpertPay does not charge a transaction fee for NYS
- Call (800)846-0773 or (888) 208-4485 for registration information

Note: No matter how you pay, we always need to know:

- The date of withholding
- The NY Case Identifier
- The amount of payment for each account

You may also wish to include the employee or contractor's name and your company's name and Federal EIN

Employers' Responsibilities for Lump Sums

Lump sum payments are included in an IWO and are required to be garnished to collect past-due child support

Note the emphasis on past-due child support. Because you don't necessarily know how much past-due child support the employee might owe—or even if any is owed on the case at all—contact Child Support first before disbursing any lump sum payment

Examples of Lump Sum Payments

Bonuses

**Retirement
Incentives**

1099 Income

Commissions

**Workers'
Comp**

Social Security

**Severance
Payments**

**Insurance
Settlements**

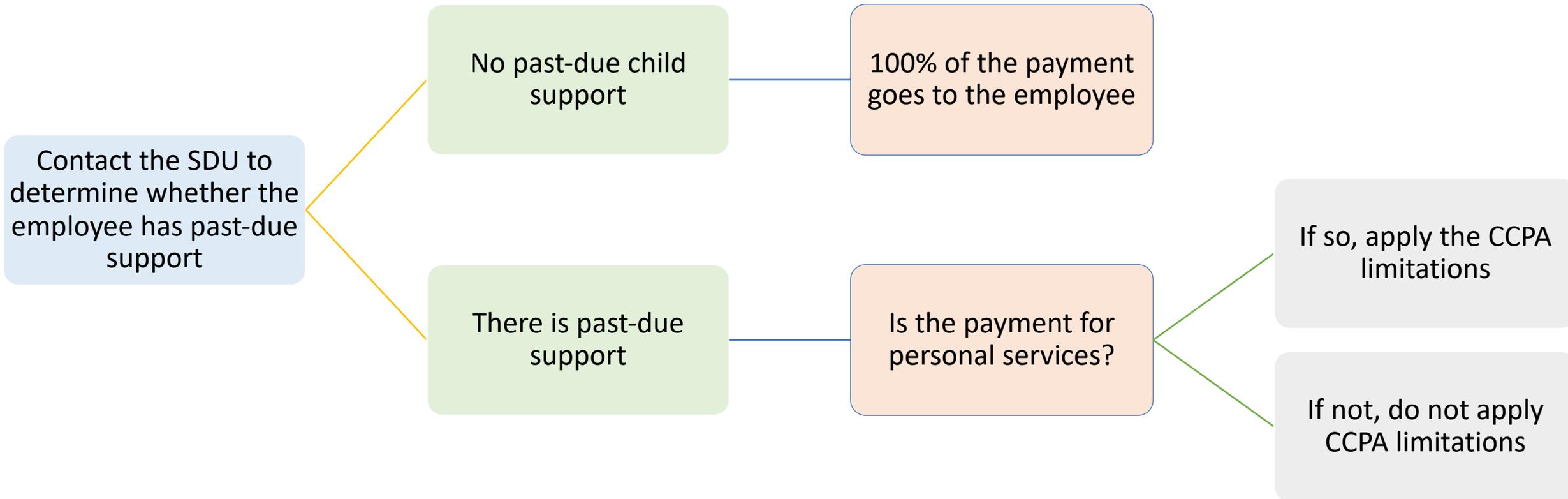
**Personal
Injury
Settlements**

**Stock Options
and Dividends**

Leave Payouts

This list is not exhaustive. For questions about what qualifies as a lump sum payment write to nysdulumpsum@otda.ny.gov or call 888-208-4485.

The Lump Sum Reporting Process



How to Contact the NYS SDU about Lump Sums

Email: nysdulumpsum@otda.ny.gov

Phone: 888-208-4485

The SDU will respond by email or fax with the amount of past-due child support (arrears) owed by the employee.

Lump Sum Payments and CCPA Limitations

As with other income, the question of whether CCPA limitations apply boils down to whether the money is for personal services

Examples of Lump Sum Payments for Personal Services

CCPA limitations apply

Commissions

Severance Payments

Leave Payouts

Examples of Lump Sum Payments Not for Personal Services

Withhold up to 100%

Dividends

Interest Payments

Benefits

What to Report with Lump Sum Payments

Employer contact information

- Company name
- Address
- Phone number and fax number
- Email address
- FEIN

Employee identifying information

- Name
- Social Security number (last four digits okay)

New York Case Identifier (see page 1 of the IWO)

County name associated with the New York Case Identifier

- In all Boroughs of New York City, the county can be given as New York City

Amount of the lump sum payment

Expected pay out date

Independent Contractors

Employers are responsible for IWOs related to independent contractors

If you receive an IWO for a non-employee, and you make payments to that person, you must withhold child support from those payment

e-IWO: The Most Efficient Way to Handle IWOs

e-IWOs Have Many Advantages

- No cost
- Saves time, money and resources (no more IWOs by mail!)
- Money gets to the family faster
- All of your IWOs are in one place: the e-IWO
- Signing up in one state means you're signed up in all states
- Increases accuracy and reliability of data
- For more information on e-IWOs, contact eiwomail@ach.hhs.gov or learn more at: www.acf.hhs.gov/css/employers/e-IWO



New York City Employer Contacts

Michael J. Pocchia, Executive Director

- Michael.Pocchia@dfa.state.ny.us

Bronislava Shmayenik, Director

- Bronislava.Shmayenik@dfa.state.ny.us

Alla Pirogovskaya, Supervisor

- Alla.Pirogovskaya@dfa.state.ny.us