

## **Iowa's Employer Child Support Website: Income Withholding Frequently Asked Questions**

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Federal and state laws require that if a parent owes child support, part of that parent's wages, periodic income, or other income must be withheld to pay support. The purpose of these laws is to guarantee timely and regular payment of child support. Income withholding is the most reliable method of making sure support is paid. This section provides information about income withholding, including options for sending in support payments and what to do when you no longer employ the noncustodial parent.

This document contains questions and answers you may have about making payments using the employer website, [www.iowachildsupport.gov](http://www.iowachildsupport.gov).

If you have any questions about this guide, please call our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, excluding state holidays, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov). We are happy to help you.

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## FAQ

### How do I know that I must withhold child support from an employee's income?

As a payor of income, you may receive a child support notice from:

- The Employer Customer Service Center, EPICS
- A local Iowa Child Support Services (CSS)
- A child support enforcement agency in another state
- The Iowa District Court, through a private attorney

Payors of income must honor all of these requests. If you get a withholding notice from another source, you may want to consult with your attorney. The notice tells you how much to withhold from your employee for current support, delinquent support (arrear), or both. It tells you where and how to send payments and explains your rights and responsibilities.

### Who must honor income withholding notices?

All payors of income must honor income withholding notices. This includes all governmental subdivisions and agencies and any other person who must withhold income from a noncustodial parent to pay child support.

### What kinds of income are subject to withholding?

Income must be withheld from wages, salaries, commissions, vacation pay, bonuses, workers compensation, disability payments, payments from a pension or retirement program, and interest; a sole payment or lump sum; and irregular income.

### After I receive the notice, how soon must I begin to withhold child support from the employee?

You must begin to withhold income from the employee no later than the first pay period that occurs within 10 days from the date you received the notice of the income withholding.

### I am honoring an employee's request for voluntary income withholding. I received a mandatory income withholding notice from your office. Which should I honor?

Stop enforcement of the voluntary income withholding and enforce the mandatory income withholding notice. You cannot use a voluntary income withholding in place of any mandatory income withholding notice.

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### **How often must I send child support payments?**

You must send the payments no later than seven (7) business days from the date you pay your employee. A business day is any day state offices are open for regular business.

### **May I charge a fee for withholding and processing the child support payments?**

Yes. You may deduct a fee of up to \$2.00 for each payment to defray the cost of processing child support payments. The total amount withheld, including the fee, cannot exceed the limits in the Consumer Credit Protection Act. Notices from CSS set the limit at 50 percent of the employee's net disposable income. If the fee plus the child support exceeds 50 percent, you may charge the entire \$2.00 and make the child support payment \$2.00 less than the amount listed in the notice.

### **If I do not make payments online, where do I send the support I withhold?**

Federal and state laws require each state to establish a centralized location, or state disbursement unit, to receive and distribute all support payments withheld under an income withholding notice.

In Iowa, the Collection Services Center (CSC) is the centralized location for payment processing.

To pay by mail, send payments for income withholding notices received from Iowa offices to:

Collection Services Center  
PO Box 9125  
Des Moines IA 50306-9125

Be sure to identify each payment by the case number (or court order number, if you do not have a case number), name of the employee, amount, and the date of withholding. Once you withhold the child support amount from the employee's wages, you cannot give the money back to the employee. If an error is made, we refund the money to the employee.

CSC also accepts electronic funds transfer (EFT) payments for child support. For more information about submitting your payments via EFT, please call our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov).

Payments requested by other states must be sent to the address indicated on the notice sent by that state.

### **Does the Clerk of Court process payments?**

The Clerk of Court offices continue to process the following payments:

- Attorney fees and property settlements
- Payments for support not collected by income withholding

### **What are the penalties for not complying with a notice to withhold?**

The penalty for not complying is a simple misdemeanor and includes the accumulated amount you should have withheld, together with costs, interest, and reasonable attorney fees related to the collection of the amounts due.

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### **What should I do if my pay periods are more or less frequent than the frequency in the income withholding notice?**

You do not have to vary your payment cycle to match the frequency of child support payments required by income withholding notices. Instead, withhold the required amounts and make the payments of the withheld amounts on a schedule that matches your payment cycle. For example, if the notice requires monthly child support payments and you pay employees weekly, send the withheld amounts weekly. We list the correct payment amounts for weekly, bi-weekly, semi-monthly, and monthly on the income withholding notice.

If your pay period is more frequent than the frequency in the withholding notice, withhold a part of the amount due for each pay period. For instance, if the notice says to withhold \$100 per month but you pay semi-monthly, you must withhold \$50 from each pay period.

If your pay period is less frequent than the frequency indicated in the notice, withhold enough to satisfy the amounts spanned by the pay period. For instance, if the notice says to withhold \$50 semi-monthly but you pay monthly, withhold \$100 from the monthly pay period.

The following information can help you determine the correct amount. One monthly pay period is equal to:

- 4.33 weekly pay periods
- 2.17 bi-weekly pay periods
- 0.5 bi-monthly pay periods
- 0.333 quarterly pay periods
- 0.137 semi-annual pay periods

If you still have questions about the pay period frequency, please call our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, excluding state holidays, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov).

### **If I receive an income withholding notice from a child support agency in another state, must I send payments directly to the other state?**

Yes. Under the Uniform Interstate Family Support Act (UIFSA), adopted by all states, all employers are required to honor income withholding notices from other states. Send payments requested by other states to the address indicated on the notice sent by that state.

### **What else do I need to know about withholding under another state's order?**

The Uniform Interstate Family Support Act (UIFSA) contains the following provisions for income withholding:

An agency in another state may send an income withholding notice directly to an employer in Iowa. As long as the order or notice to withhold child support appears to be legitimate, you must honor it. All withholding notices are in a standardized federal format. While forms may have a different overall appearance from state to state, they should contain all the information you need to withhold and send payments.

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The following information should appear in the same sequence on all forms you receive:

- State that issued the underlying child support order
- Case identifier (or other identifier) used for recording the payment
- Employee/payor's last name, first name, and middle initial (if known)
- Employee/payor's Social Security Number
- Custodial parent's last name, first name, and middle initial (if known)
- Child(ren)'s name(s) and date(s) of birth listed in the support order
- Dollar amount to withhold for payment of current child support and current medical support, if appropriate
- The frequency at which the current support is payable
- Dollar amount to withhold for payment of past-due child support and past-due medical support, if appropriate
- The frequency at which the past-due support is payable
- If any other amounts need withheld, the notice indicates the amount and frequency for withholding
- The total amount to withhold and the frequency for that withholding
- A breakdown of the total amount to withhold, calculated for differing pay periods
- Address to send payments

You are required to provide a copy of the other state's withholding notice to the employee immediately upon receipt.

If you fail to honor the other state's notice, the same penalties apply as if a court or agency in Iowa issued it.

The employee may contest the other state's notice. If the employee tells you they want to contest the other state's notice, the employee must send a letter to the agency that issued it. You should continue to withhold support payments until notified to change or stop withholding by the agency that issued the notice.

If you do business and have a registered agency in another state, and you or your registered agency receives an income withholding notice from the other state, follow the laws of the state where the employee works. For example:

**Example 1:** Your main office is in Iowa and you do business through a registered agency located in Nebraska. Nebraska issues an income withholding notice for a noncustodial parent who works for you in Nebraska. Because this person works in Nebraska, follow Nebraska's income withholding laws.

**Example 2:** Your main office is in Iowa and you do business through a registered agency located in Nebraska. Nebraska issues an income withholding notice for a noncustodial parent who works for you in Iowa. Because this person works in Iowa, follow Iowa's income withholding laws.

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### **What do I do when employees already have a non-child support income withholding against their pay?**

Federal and state laws require child support withholding to take priority over all other income attachments. You must withhold the required amount as long as it does not exceed the limits in the Consumer Credit Protection Act. The notice tells you the maximum percent of the employee's net disposable income to withhold and explains how to determine net disposable income. You may need to discuss multiple withholding issues with your attorney if you have questions.

### **What should I do if an employee has multiple child support income withholding notices?**

By state law, you must withhold payments for the current support obligations before you withhold payments for delinquent obligations. However, the total amount of payments for current support, delinquent support, and the \$2.00 fee cannot exceed the percent of the employee's net disposable income listed in the notice. If the child support amount in the notice plus the fee is greater than the percent listed in the notices, prorate the child support between the cases, giving priority to paying current support first. For example:

**Example:** You have two (2) withholding notices for a single employee with a net income of \$328. The notices say to withhold 50 percent of the employee's net disposable income.

| <u>Withholding Notices:</u> |                   | <u>Total to withhold:</u>      |
|-----------------------------|-------------------|--------------------------------|
| Notice A                    | \$220 for current | \$160 for current              |
| Notice B                    | \$180 for arrears |                                |
|                             |                   | \$2 for each notice (optional) |

You determine that 50 percent of the employee's net disposable income is \$164. You keep \$4 for processing. The remaining \$160 pays a portion of the total current support.

**Example:** You have two (2) withholding notices for a single employee with a net income of \$808. The notices say to withhold 50 percent of the employee's net disposable income.

| <u>Withholding Notices:</u> |                   | <u>Total to withhold:</u>         |
|-----------------------------|-------------------|-----------------------------------|
| Notice A                    | \$200 for current | \$320 for current (\$200 + \$120) |
|                             | \$100 for arrears | \$80 for arrears                  |
| Notice B                    | \$120 for current |                                   |
|                             | \$60 for arrears  |                                   |
|                             |                   | \$2 for each notice (optional)    |

You determine that 50 percent of the employee's net disposable income is \$404. You keep \$4 for processing. The remaining \$400 pays all current support and a portion of the arrears.

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### **I have several employees with income withholding notices. If I do not make payments online, may I combine all of their child support withheld in one payment?**

Yes, you may combine all child support withholdings in one check. If you combine the child support payments of several employees, you must identify each payment by the case number (or court order number, if you do not have a case number), name of the employee, amount, and the date of withholding.

To obtain the case number, please call our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov). We are happy to help you.

### **What information must I give to the employee about withholding child support from the employee's earnings?**

What you get an income withholding notice from another state, immediately provide a copy of the income withholding notice to the employee.

If the withholding is from the State of Iowa, CSS or the District Court sends the notice to the noncustodial parent.

### **What should I do if the employee tells us that the income withholding notice is incorrect?**

The law requires you to withhold child support from the employee's earnings until CSS, the District Court, or the state that issued the withholding sends you a notice that the income withholding has ended. If your employee disputes our income withholding notice that directs payment to CSC in Des Moines, Iowa, the employee should:

- Call the local CSS office handling the case. CSS offices are open Monday through Friday, 8:00 am to 4:30 pm CT. If the employee needs assistance finding their local CSS phone number they can visit the Offices page on [www.childsupport.ia.gov](http://www.childsupport.ia.gov) or call the child support automated information line at 1-888-229-9223.
- Contact a private attorney, or
- File a motion to quash the withholding with the Clerk of Court.

### **What should I do if the employee quits work after I begin withholding child support?**

When the employee quits work, notify us by:

- Reporting the termination on the employer's website,
- Sending the information with your payment to CSC, or
- Calling our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov).

Provide the employee's last known address, and, if you know it, the new employer's name and address.

### **What if I terminate or lay off an employee after I begin withholding child support?**

When the employee is terminated or laid off, notify us by:

- Reporting the termination on the employer website,

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- Sending the information with your payment to CSC, or
- Calling our employer customer service center, EPICS, at 877-274-2580 Monday through Friday, 8:00 am to 4:30 pm CT, or email [csrue@hhs.iowa.gov](mailto:csrue@hhs.iowa.gov).

Provide the employee's last known address, and, if you know it, the new employer's name and address. **NOTE:** An employer who terminates, disciplines an employee, or refuses to hire a person because of a child support income withholding notice faces legal penalties.

### **What should I do if a former employee returns to work?**

If an employee returns to work for you:

1. Report the rehired employee to the Centralized Employee Registry by:
  - Reporting the rehire on the employer website,
  - Sending the Centralized Employee Registry forms to:  
Iowa Centralized Employee Registry  
PO Box 10322  
Des Moines IA 50306-0322, or
  - Faxing the Iowa Centralized Employee Registry forms to  
800-759-5881  
or  
515-281-3749 (Des Moines area).
2. Begin withholding child support payments after you receive a new notice to withhold.

### **When can I stop withholding?**

As long as the employee works for you, the withholding of income for support must continue until you receive a notice to stop withholding from the District Court, or agency that issued the income withholding. When CSS terminates a withholding notice, we send you a notice to terminate withholding.