

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS  
COUNTY DEPARTMENT, DOMESTIC RELATIONS DIVISION

<p>_____</p> <p style="text-align: right;">Petitioner</p> <p style="text-align: center;">and</p> <p>_____</p> <p style="text-align: right;">Respondent</p>	<p>Case No. _____</p> <p>PAYOR/EMPLOYER</p> <p>Name/Company: _____</p> <p>Address: _____</p> <p>City: _____</p> <p>County: _____</p> <p>State: _____ Zip: _____</p> <p>Phone: _____</p>
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**NOTICE OF INCOME WITHHOLDING FOR SUPPORT**

- Original Income Withholding Order/Notice for Support (IWO)
- Amended IWO
- One Time Ordered/Notice for Lump Sum Payment
- Termination of IWO

Date: \_\_\_\_\_

Child Support Enforcement (CSE) Agency      Court      Attorney      Private Individual/Entity

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/css/resource/income-withholding-for-support-form>). 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.

State/Tribe/Territory \_\_\_\_\_

Remittance Identifier (include w/payment): \_\_\_\_\_

City/County/Dist./Tribe \_\_\_\_\_

Order Identifier \_\_\_\_\_

Private Individual/Entity \_\_\_\_\_

CSE Agency Case Identifier \_\_\_\_\_

Employer/Income Withholder's Name \_\_\_\_\_

Re: \_\_\_\_\_

Employer/Obligor's Name (Last, First, MI)

Employer/Income Withholder's Address \_\_\_\_\_

Employer/Obligor's Social Security Number \_\_\_\_\_

\_\_\_\_\_

Custodial Party/Obligor's Name (Last, First, MI)

Employer/Income Withholder's FEIN \_\_\_\_\_

Child(ren's) Name(s) (Last, First, MI)	Child(ren's) Birth Date(s)
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_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Entry Date of Order of Support
_____

ORDER INFORMATION: This document is based on the support or withholding order from Illinois (State/Tribe). 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?
- \$ \_\_\_\_\_ Per \_\_\_\_\_ current cash medical support
- \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due cash medical support
- \$ \_\_\_\_\_ Per \_\_\_\_\_ current spousal support
- \$ \_\_\_\_\_ Per \_\_\_\_\_ past-due spousal support
- \$ \_\_\_\_\_ Per \_\_\_\_\_ delinquency, totaling \$ \_\_\_\_\_ as of \_\_\_\_\_
- \$ \_\_\_\_\_ Per \_\_\_\_\_ other (must specify) \_\_\_\_\_

for a Total Amount to Withhold of \$ \_\_\_\_\_ per \_\_\_\_\_

Dorothy Brown, Clerk of the Circuit Court of Cook County, Illinois  
cookcountyclerkofcourt.org

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:

\$ \_\_\_\_\_ per weekly pay period

\$ \_\_\_\_\_ per semimonthly pay period (twice a month)

\$ \_\_\_\_\_ per biweekly pay period (every two weeks)

\$ \_\_\_\_\_ per monthly pay period

\$ \_\_\_\_\_ LUMP SUM PAYMENT: Do not stop any existing IWO unless you receive a termination order.

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is Illinois (State/Tribe), you must begin withholding no later than the first pay period that occurs 14 days after the date of \_\_\_\_\_.

Send payment within 7 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 \_\_\_\_% of disposable income for all orders. If the employee/obligor's principal place of employment is not Illinois (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees at <http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements> for the employee/obligor's principal place of employment.

For electronic payment requirements and centralized payment collection and disbursement facility information (State Disbursement Unit (SDU)), see <http://www.acf.hhs.gov/css/employers/employer-responsibilities/payments>

Include the Remittance Identifier with the payment and if necessary this FIPS code: \_\_\_\_\_

Remit payment to: \_\_\_\_\_

SDU/Tribal Order Payee

at: \_\_\_\_\_

SDU/Tribal Order Payee Address

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.

Signature of Judge/Issuing Official (if required by State or Tribal law): NOT REQUIRED IF CHILD SUPPORT ORDER IS ATTACHED.

Print name of Judge/Issuing Official: \_\_\_\_\_

Title of Judge/Issuing Official: \_\_\_\_\_ Date of Signature: \_\_\_\_\_

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.

If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

**ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS**

State-specific contact and withholding information can be found on the Federal Employer Services website located at: <http://www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements>

**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.

**Payments to SDU:**

You must send child support payments payable by income withholding to the appropriate SDU or to a Tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g., payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a Court, Attorney, or Private Individual/Entity and the initial order was entered before January 1, 1994 or the order was issued by a Tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

**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.

**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.

**Lump Sum Payments:**

You may be required to notify a State or Tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments.

**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. See attached supplemental sheet for details regarding: "Duties of, and Fines and Penalties Applicable to, the Payor Under Illinois Law."

**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. See attached supplemental sheet for details regarding: "Rights, Remedies and Duties of the Obligor Under Illinois Law.

Employer's Name: \_\_\_\_\_ Employer FEIN: \_\_\_\_\_

Employee/Obligor's Name: \_\_\_\_\_

CSE Agency Case Identifier: \_\_\_\_\_ Order Identifier: \_\_\_\_\_

**Withholding Limits:** You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. 1673(b)); or 2) the amounts allowed by the State or Tribe of the employee/obligor's principal place of employment (see REMITTANCE INFORMATION). Disposable income is the net income left after making mandatory deductions such as: State, Federal, local taxes, Social Security taxes, statutory pension contributions and Medicare taxes. The Federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% - to 55% and 65% - if the arrears are greater than 12 weeks. If permitted by the State or Tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section

**OMB Expiration Date** – 05/31/2014. The OMB Expiration Date has no bearing on the termination date of the IWO; it identifies the version of the form currently in use.

For Tribal orders, you may not withhold more than the amounts allowed under the law of the issuing Tribe. For Tribal employers/income withholders who receive a State IWO, you may not withhold more than the lesser of the limit set by the law of the jurisdiction in which the employer/income withholder is located or the maximum amount permitted under section 303(d) of the CCPA (15 U.S.C. 1673 (b)).

Depending upon applicable State or Tribal law, you may need to also consider the amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

Arrears greater than 12 weeks? If the Order Information does not indicate that the arrears are greater than 12 weeks, then the Employer should calculate the CCPA limit using the lower percentage.

Additional Information:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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:

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

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

**Dorothy Brown, Clerk of the Circuit Court of Cook County, Illinois**

**cookcountyclerkofcourt.org**

Please provide the following information for the employee/obligor:

Termination date: \_\_\_\_\_ Last known phone number: \_\_\_\_\_

Last known address: \_\_\_\_\_

Final payment date to SDU/Tribal Payee: \_\_\_\_\_ Final payment amount: \$ \_\_\_\_\_

New employer's name: \_\_\_\_\_

New employer's address: \_\_\_\_\_

**CONTACT INFORMATION:**

To Employer/Income Withholder: If you have any questions, contact \_\_\_\_\_

Issuer Name

by phone at \_\_\_\_\_, by fax at \_\_\_\_\_, by email or website at:

[www.illinois.gov/hfs/childsupport](http://www.illinois.gov/hfs/childsupport)

Send termination/income status notice and other correspondence to: \_\_\_\_\_

Issuer Address

To Employee/Obligor: If the employee/obligor has questions, contact: \_\_\_\_\_

Issuer Name

by phone at \_\_\_\_\_, by fax at \_\_\_\_\_, by email or website at:

[www.illinois.gov/hfs/childsupport](http://www.illinois.gov/hfs/childsupport)

**IMPORTANT:** The person completing this form is advised that the information may be shared with the employee/obligor.

**ILLINOIS SUPPLEMENT TO THE INCOME WITHHOLDING ORDER FOR SUPPORT (IWO),  
OMB 0970-0154**

Duties of, and Fines and Penalties Applicable to, the Payor Under Illinois Law:

1. The payor shall deduct the amount designated in the income withholding notice, as supplemented by any notice provided pursuant to section 45 (f ) of the Income Withholding for Support Act, beginning no later than the next payment of income which is payable or creditable to the obligor that occurs 14 days following the date the income withholding notice was mailed, sent by facsimile or other electronic means, or placed for personal delivery to or service on the payor. The payor may combine all amounts withheld for the benefit of an obligee or public office into a single payment and transmit the payment with a listing of obligors from whom withholding has been effected. The payor must pay the amount withheld to the State Disbursement Unit within 7 business days after the date the amount would (but for the duty to withhold income) have been paid or credited to the obligor. If the payor knowingly fails to withhold the amount designated in the Income Withholding Notice or to pay the amount withheld to the State Disbursement Unit within 7 business days after the date the amount would have been paid or credited to the obligor, the payor shall pay a penalty of \$100 for each day that the amount designated in the income withholding notice (whether or not withheld by the payor) is not paid to the State Disbursement Unit after the period of 7 business days has expired. The total penalty for a payor's failure, on one occasion, to withhold or pay to the State Disbursement Unit an amount designated in the income withholding notice may not exceed \$10,000. This penalty may be collected in a civil action which may be brought against the payor in favor of the obligee or public office. An action to collect the penalty may not be brought more than one year after the date of the payor's alleged failure to withhold or pay income. For each withholding, the payor shall provide the State Disbursement Unit, at the time of transmittal, with the date the amount would (but for the duty to withhold income) have been paid or credited to the obligor. For withholding of income, the payor shall be entitled to receive a fee not to exceed \$5 per month to be taken from the income to be paid to the obligor. Whenever the obligor is no longer receiving income from the payor, the payor shall return a copy of the income withholding notice to the obligee or public office and shall provide information for the purpose of enforcing the Income Withholding for Support Act. Withholding of income shall be made without regard to any prior or subsequent garnishments, attachments, wage assignments, or any other claims of creditors. The income withholding notice is binding upon the payor until service on the payor of an order of the court or notice from either the Department or Clerk of the Circuit Court to cease the withholding.
2. If any unpaid arrearage or delinquency equal to at least one month's support obligation exists on the termination date stated in the order for support or, if there is no termination date stated in the order, on the date the child attains the age of majority or is otherwise emancipated, then the periodic amount required to be paid for current support of that child immediately prior to that date shall automatically continue to be an obligation, not as current support but as periodic payment toward satisfaction of the unpaid arrearage or delinquency. That periodic payment shall be in addition to any periodic payment previously required for satisfaction of the arrearage or delinquency. The total periodic amount to be paid toward satisfaction of the arrearage or delinquency may be enforced and collected by any method provided by law for the enforcement and collection of child support, including but not limited to income withholding under the Income Withholding for Support Act.
3. Income available for withholding shall be applied first to the current support obligation, then to any premium required for employer, labor union, or trade union related health insurance coverage ordered under the order for support, and then to payments required on past-due support obligations. If there is insufficient available income remaining to pay the full amount of the required health insurance premium after withholding of income for the current support obligation, then the remaining available income shall be applied to payments required

**Dorothy Brown, Clerk of the Circuit Court of Cook County, Illinois**

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on past-due support obligations. If the payor has been served with more than one income withholding notice pertaining to the same obligor, the payor shall allocate income available for withholding on a proportionate share basis, giving priority to current support payments. No payor shall discharge, discipline, refuse to hire or otherwise penalize an obligor because of the duty to withhold income. Where a payor willfully fails to withhold or pay over income pursuant to a properly served income withholding notice, or willfully discharges, disciplines, refuses to hire or otherwise penalizes an obligor, or otherwise fails to comply with any duties imposed by the Income Withholding for Support Act, the obligee, public office or obligor, as appropriate, may file a complaint with the court against the payor. Upon a finding in favor of the complaining party, the court shall enter judgment and direct the enforcement thereof for the total amount that the payor willfully failed to withhold or pay over; and may order employment or reinstatement of or restitution to the obligor, or both, where the obligor has been discharged, disciplined, denied employment or otherwise penalized by the payor and may impose a fine upon the payor not to exceed \$200.

4. If an obligee who is receiving income withholding payments under the Income Withholding For Support Act does not receive a payment required under the income withholding notice, he or she must give written notice of the non-receipt to the payor. The notice must include the date on which the obligee believes the payment was to have been made and the amount of the payment. The obligee must send the notice to the payor by certified mail, return receipt requested. After receiving a written notice of non-receipt of payment under section 45 (j) of the Income Withholding for Support Act, a payor must, within 14 days thereafter, either (i) notify the obligee of the reason for the non-receipt of payment or (ii) make the required payment, together with interest at the rate of 9% calculated from the date on which the payment of income should have been made. A payor who fails to comply with section 45 (j) of the Income Withholding for Support Act is subject to the \$100 per day penalty provided pursuant to subsection (a) of Section 35 of the Income Withholding for Support Act.

#### Rights, Remedies and Duties of the Obligor Under Illinois Law:

1. An employer cannot discharge, discipline, refuse to hire, or otherwise penalize the obligor because of the duty to withhold. If the employer does so, the employer may be ordered to reinstate or provide restitution to the obligor, or both, and may be fined up to \$200, pursuant to a complaint filed by the obligor in the circuit court. The obligor is required by law to notify the Department/Clerk of the Circuit Court of any new address or employer within 7 days of the change. At any time after the initial service of the income withholding notice, the Department may serve any employer with the same income withholding notice without further notice to the obligor. New service of an income withholding notice is not required in order to resume withholding of income in the case of an obligor with respect to whom an income withholding notice was previously served on the payor if withholding of income was terminated because of an interruption in the obligor's employment of less than 180 days.
2. If any unpaid arrearage or delinquency equal to at least one month's support obligation exists on the termination date stated in the order for support or, if there is no termination date stated in the order, on the date the child attains the age of majority or is otherwise emancipated, then the periodic amount required to be paid for current support of that child immediately prior to that date shall automatically continue to be an obligation, not as current support but as periodic payment toward satisfaction of the unpaid arrearage or delinquency. That periodic payment shall be in addition to any periodic payment previously required for satisfaction of the arrearage or delinquency. The total periodic amount to be paid toward satisfaction of the arrearage or delinquency may be enforced and collected by any method provided by law for the enforcement and collection of child support, including but not limited to income withholding under the Income Withholding for Support Act.



3. The obligor may contest initiated income withholding under Section 30 of the Income Withholding for Support Act, or the obligor may contest income withholding after accrual of delinquency under Section 25 of the Act, by filing a petition to contest withholding with Clerk of the Circuit Court if the order was issued by the court, or petitioning the Department if the order for support was issued administratively by the Department. The obligor must file the petition within 20 days after service of a copy of the income withholding notice. However, as required by law, the grounds for the request to contest the initiated income withholding shall be limited to whether the parties' written agreement providing an alternative arrangement to immediate withholding continues to ensure payment of support, or misidentification of the obligor. As required by law, the grounds for the petition to contest withholding after accrual of delinquency shall be limited to a dispute concerning the existence or amount of the delinquency, or misidentification of the obligor. The obligor may, at any time, file with the Circuit Clerk or Department a petition to correct a term contained in an income withholding notice to conform to the terms stated in the underlying order for support for the amount of current support, the amount of the arrearage, the periodic amount for payment of the arrearage, or the periodic amount for payment of the delinquency, or to modify, suspend or terminate the income withholding notice because of a modification, suspension or termination of the underlying order for support; or, suspend the income withholding because of inability to deliver income withheld to the obligee due to the obligee's failure to provide a mailing address or other means of delivery. Any obligee, public office or obligor who willfully initiates a false proceeding under the Income Withholding for Support Act may be punished as in cases of contempt of court.