

HOW TO FILL OUT THE INCOME WITHHOLDING FOR SUPPORT FORM (DO NOT USE FOR CASES INVOLVING MAINTENANCE ONLY)

Instructions for filling out page 1 of the *Income Withholding for Support* form.

1. Check the:

- 1st box if this is the first *Income Withholding for Support* you are sending.
- 2nd box if you have sent a *Income Withholding for Support* before, but you are sending a new one because the support payment amount has changed.
- 3rd box if the support order is for a lump sum of money that is going to be paid in installments.
- 4th box if withholding should end.

Enter the date.

2. Enter the county where your *Order for Support* was entered.

3. Enter your full name.

4. Look at page 5 for a list of Remittance ID codes. Find the county where your *Order for Support* was entered and enter the code number for that county.

5. Enter the case number from your *Order for Support*.

6. If the state child support enforcement agency is involved, enter the number assigned to your case. It will begin with "IV".

INCOME WITHHOLDING FOR SUPPORT

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

Date: _____

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/programs/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 order must be attached.

State/Tribe/Territory ILLINOIS Remittance ID (include w/payment) 4
 City/County/Dist./Tribe 2 Order ID 5
 Private Individual/Entity 3 CSE Agency Case ID 6

7 Employer/Income Withholder's Name RE: **9** Employee/Obligor's Name (Last, First, Middle)
8 Employer/Income Withholder's Address **10** Employee/Obligor's Social Security Number
11 Custodial Party/Obligee's Name (Last, First, Middle)

Employer/Income Withholder's FEIN **12**

Child(ren)'s Name(s) (Last, First, Middle) **13** Child(ren)'s Birth Date(s)

7. Enter the name of the employer of the person paying support.

8. Call the employer's payroll or human resources department and ask for the address where they want you to send the Notice of Income Withholding. Enter the employer address here.

9. Enter the full name of the person paying support.

10. Enter the Social Security number of the person paying support.

11. Enter your name.

12. Enter the employer FEIN number if you have it.

13. Enter the full name and date of birth of each child who is receiving support.

14. Transfer the information from your *Order of Support* and enter it here. What is called maintenance on the *Order of Support* is called spousal support here. Do not use this form if only maintenance was ordered.

14 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? <input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	Per _____	current cash medical support
\$ _____	Per _____	past-due cash medical support
\$ _____	Per _____	current spousal support
\$ _____	Per _____	past-due spousal support
\$ _____	Per _____	other (must specify) _____

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

15. Transfer the Total Amount to Withhold from Box 14 and put it next to the pay cycle that matches how often the support is to be paid.

15 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.

Instructions for filling out page 2.

16. Enter the same information you entered on page 1.

16 Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

CSE Agency Case Identifier: _____ Order Identifier: _____

17. Enter the same Remittance ID code you entered on page 1.

18. Enter the following: Illinois State Disbursement Unit (SDU), PO Box 5400, Carol Stream, IL 60197-5400.

19. Do NOT check this box.

20. Do NOT enter information in this section.

21. Do NOT check this box.

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 mailing. 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 65% of disposable income. If the obligor is a non-employee, obtain withholding limits from Supplemental Information on page 3. 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 www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information 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 www.acf.hhs.gov/programs/css/employers/electronic-payments.

Include the Remittance ID with the payment and if necessary this FIPS code: 17.

18 Remit payment to (SDU/Tribal Order Payee) at (SDU/Tribal Payee Address)

19 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.

20 Signature of Judge/Issuing Official (if Required by State or Tribal Law): Print Name of Judge/Issuing Official: Title of Judge/Issuing Official: Date of Signature:

21 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.

Instructions for filling out page 3.

22. Enter the same information you entered on page 1, including: employer's name and FEIN number if you have it; name and SSN of the person paying support; agency case number; AND order ID number.

22 Employer's Name: Employer FEIN: Employee/Obligor's Name: SSN: CSE Agency Case Identifier: Order Identifier:

23. Do NOT complete this section.

23 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. 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.

24. Do NOT complete this section.

24 Supplemental Information:

Instructions for filling out page 4.

25. Enter the same information you entered on page 1, including:
- employer's name and FEIN number if you have it;
- name and SSN of the person paying support;
- agency case number;
AND
-order ID number.

25 Employer's Name: _____ Employer FEIN: _____
Employee/Obligor's Name: _____ SSN: _____
CSE Agency Case Identifier: _____ Order Identifier: _____

26. Do NOT complete this section. The employer will provide this information if the person paying support does not work there or stops working there.

26 **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, you 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.

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: _____

27. Enter your name, address, phone, fax, and email if you have it.

Do NOT enter your information if it should be kept private from the person paying support because of an order of protection or other order. Instead enter a safe address, phone, fax, and email that do not belong to you, but where you can get information. For example, the address of a friend or relative.

27 CONTACT INFORMATION:

To Employer/Income Withholder: If you have questions, contact _____ (issuer name)

by phone: _____, by fax: _____, by e-mail or website: _____.

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: _____, by fax: _____, by e-mail or website: _____.

Remittance ID Codes

1700100 - Adams	1705100 - Fayette	1710300 - Lee	1715500 - Putnam
1700300 - Alexander	1705300 - Ford	1710500 - Livingston	1715700 - Randolph
1700500 - Bond	1705500 - Franklin	1710700 - Logan	1715900 - Richland
1700700 - Boone	1705700 - Fulton	1710900 - McDonough	1716100 - Rock Island
1700900 - Brown	1705900 - Gallatin	1711100 - McHenry	1716300 - St. Clair
1701100 - Bureau	1706100 - Greene	1711300 - McLean	1716500 - Saline
1701300 - Calhoun	1706300 - Grundy	1711500 - Macon	1716700 - Sangamon
1701500 - Carroll	1706500 - Hamilton	1711700 - Macoupin	1716900 - Schuyler
1701700 - Cass	1706700 - Hancock	1711900 - Madison	1717100 - Scott
1701900 - Champaign	1706900 - Hardin	1712100 - Marion	1717300 - Shelby
1702100 - Christian	1707100 - Henderson	1712300 - Marshall	1717500 - Stark
1702300 - Clark	1707300 - Henry	1712500 - Mason	1717700 - Stephenson
1702500 - Clay	1707500 - Iroquois	1712700 - Massac	1717900 - Tazewell
1702700 - Clinton	1707700 - Jackson	1712900 - Menard	1718100 - Union
1702900 - Coles	1707900 - Jasper	1713100 - Mercer	1718300 - Vermilion
1703100 - Cook	1708100 - Jefferson	1713300 - Monroe	1718500 - Wabash
1703300 - Crawford	1708300 - Jersey	1713500 - Montgomery	1718700 - Warren
1703500 - Cumberland	1708500 - JoDaviess	1713700 - Morgan	1718900 - Washington
1703700 - DeKalb	1708700 - Johnson	1713900 - Moultrie	1719100 - Wayne
1703900 - DeWitt	1708900 - Kane	1714100 - Ogle	1719300 - White
1704100 - Douglas	1709100 - Kankakee	1714300 - Peoria	1719500 - Whiteside
1704300 - DuPage	1709300 - Kendall	1714500 - Perry	1719700 - Will
1704500 - Edgar	1709500 - Knox	1714700 - Piatt	1719900 - Williamson
1704700 - Edwards	1709700 - Lake	1714900 - Pike	1720100 - Winnebago
1704900 - Effingham	1709900 - LaSalle	1715100 - Pope	1720300 - Woodford
	1710100 - Lawrence	1715300 - Pulaski	

**LETTER TO EMPLOYER ABOUT
INCOME WITHHOLDING FOR SUPPORT**

Instructions to User

1. Call the payroll or human resources department of the employer and ask for the address where you should send this letter, the *Income Withholding for Support*, and the *Order for Support*.
2. Complete this letter.
3. Include with this letter the *Income Withholding for Support* and the *Order for Support*.
4. Send these documents to the employer of the person paying support by certified mail with a return receipt requested. The certified mail receipt is your proof that the employer received these documents and when. You must also send a copy of this letter, the *Income Withholding for Support* and the *Order for Support* to the person paying support at the same time you send them to their employer. You may send the copies to the person paying support by regular U.S. Mail.

Date: _____

Certified Mail Number: _____

Name of Employer: _____

Address of Employer: _____

To Whom It May Concern:

Re: Case Name: _____ v. _____
Name of Petitioner *Name of Respondent*

Case Number: _____

Employee Name: _____

Employee SSN: _____

A support order has been entered against your employee: _____
Name of Person Paying Support

I have enclosed with this letter an *Income Withholding for Support* and a copy of the *Order for Support*. The *Income Withholding for Support* tells you 1) how much support to withhold, 2) how often to withhold it, and 3) where to send the withheld money.

Thank you for your attention to this matter.

Sincerely,

Your Signature

Your Name: _____

Your Address: _____

Your Telephone Number: _____

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: _____

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/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 _____

_____ Employer/Income Withholder's Name _____ Employer/Income Withholder's Address _____ _____ _____ Employer/Income Withholder's FEIN _____	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) _____														
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">Child(ren)'s Name(s) (Last, First, Middle)</td> <td style="width: 20%;">Child(ren)'s Birth Date(s)</td> <td style="width: 40%;"></td> </tr> <tr> <td>_____</td> <td>_____</td> <td rowspan="5" style="border: 1px solid black; height: 100px;"></td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> </table>	Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)		_____	_____		_____	_____	_____	_____	_____	_____	_____	_____	
Child(ren)'s Name(s) (Last, First, Middle)	Child(ren)'s Birth Date(s)														
_____	_____														
_____	_____														
_____	_____														
_____	_____														
_____	_____														

ORDER INFORMATION: This document is based on the support order from _____ (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?** Yes No
 \$ _____ Per _____ current cash medical support
 \$ _____ Per _____ past-due cash medical support
 \$ _____ Per _____ current spousal support
 \$ _____ Per _____ past-due spousal support
 \$ _____ Per _____ other (must specify) _____
 for a **Total Amount to Withhold** of \$ _____ per _____.

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.

Document Tracking ID _____

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is _____ (State/Tribe), you must begin withholding no later than the first pay period that occurs _____ days after the date of _____. Send payment within _____ business days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold _____ % of disposable income for all orders. If the obligor is a non-employee, obtain withholding limits from Supplemental Information. If the employee/obligor's principal place of employment is not _____ (State/Tribe), obtain withholding limitations, time requirements, and any allowable employer fees from the jurisdiction of the employee/obligor's principal place of employment. State-specific withholding limit information is available at www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements. For tribe-specific contacts, payment addresses, and withholding limitations, please contact the tribe at www.acf.hhs.gov/sites/default/files/programs/css/tribal_agency_contacts_printable_pdf.pdf or https://www.bia.gov/tribalmap/DataDotGovSamples/tld_map.html.

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

Include the Remittance ID with the payment and if necessary this locator code: _____.

Remit payment to _____ (SDU/Tribal Order Payee)
at _____ (SDU/Tribal Payee Address)

Return to Sender (Completed by Employer/Income Withholder). Payment must be directed to an SDU in accordance with sections 466(b)(5) and (6) of the Social Security Act 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.

If Required by State or Tribal Law:
Signature of Judge/Issuing Official: _____
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 www.acf.hhs.gov/css/resource/state-income-withholding-contacts-and-program-requirements.

Employers/income withholders may use OCSE's Child Support Portal (<https://ocsp.acf.hhs.gov/csp/>) to provide information about employees who are eligible to receive a lump sum payment, have terminated employment, and to provide contacts, addresses, and other information about their company.

Priority: Withholding for support has priority over any other legal process under State law against the same income (section 466(b)(7) of the Social Security Act). 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.

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

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.

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.

Withholding Limits: You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) [15 USC §1673 (b)]; or 2) the amounts allowed by the law of the state of the employee/obligor's principal place of employment, if the place of employment is in a state; or the tribal law of the employee/obligor's principal place of employment if the place of employment is under tribal jurisdiction. Disposable income is the net income after 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.

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

Arrears Greater Than 12 Weeks? If the **Order Information** section does not indicate that the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

Supplemental Information:

Employer's Name: _____ Employer FEIN: _____

Employee/Obligor's Name: _____ SSN: _____

Case Identifier: _____ Order Identifier: _____

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, you 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.

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 name: _____

New employer's address: _____

CONTACT INFORMATION:

To Employer/Income Withholder: If you have questions, contact _____ (issuer name)

by telephone: _____, by fax: _____, by email or website: _____.

Send termination/income status notice and other correspondence to: _____ (issuer address).

To Employee/Obligor: If the employee/obligor has questions, contact _____ (issuer name)

by telephone: _____, by fax: _____, by email or website: _____.

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

Encryption Requirements:

When communicating this form through electronic transmission, precautions must be taken to ensure the security of the data. Child support agencies are encouraged to use the electronic applications provided by the federal Office of Child Support Enforcement. Other electronic means, such as encrypted attachments to emails, may be used if the encryption method is compliant with Federal Information Processing Standard (FIPS) Publication 140-2 (FIPS PUB 140-2).

The Paperwork Reduction Act of 1995

This information collection and associated responses are conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. This form is designed to provide uniformity and standardization. Public reporting for this collection of information is estimated to average two to five minutes per response. 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.

INCOME WITHHOLDING FOR SUPPORT NOTICE REQUIREMENTS PURSUANT TO STATE
LAW 750 ILCS 28/20(c)(7) - <http://www.ilga.gov/legislation/ilcs/documents/075000280K20.htm>

1. Pursuant to [750 ILCS 28/20\(c\)\(1.1\)](#) this Income Withholding for Support is based upon a court order dated _____.
2. Pursuant to [750 ILCS 28/20\(c\)\(5\)](#) the employer withholding fee shall not exceed \$ 5.00 per month pursuant to state law [750 ILCS 28/35\(a\)](#).
3. Pursuant to [750 ILCS 28/20\(c\)\(7\)](#) duties of the payor and the fines and penalties for failure to withhold and pay over income and for discharging, disciplining, refusing to hire, or otherwise penalizing the obligor because of the duty to withhold and pay over income as follows:

[750 ILCS 28/20\(g\)](#) - The obligee or public office may serve the income withholding notice on the payor or its superintendent, manager, or other agent by ordinary mail or certified mail return receipt requested, by facsimile transmission or other electronic means, by personal delivery, or by any method provided by law for service of a summons. At the time of service on the payor and as notice that withholding has commenced, the obligee or public office shall serve a copy of the income withholding notice on the obligor by ordinary mail addressed to his or her last known address. A copy of an income withholding notice and proof of service shall be filed with the Clerk of the Circuit Court only when necessary in connection with a petition to contest, modify, suspend, terminate, or correct an income withholding notice, an action to enforce income withholding against a payor, or the resolution of other disputes involving an income withholding notice. The changes made to this subsection by this amendatory Act of the 96th General Assembly apply on and after September 1, 2009.

[750 ILCS 28/20\(i\)](#) 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.

[750 ILCS 28/35\(a\)](#) It shall be the duty of any payor who has been served with an income withholding notice to deduct and pay over income as provided in this Section. The payor shall deduct the amount designated in the income withholding notice, as supplemented by any notice provided pursuant to subsection (f) of Section 45, 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 shall 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 any 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, then 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 \$10,000.00. The failure of a payor, on more than one occasion, to pay amounts withheld to the State Disbursement Unit within 7 business days after the date the amount would have been paid or credited to the obligor creates a presumption that the payor knowingly failed to pay over the amounts. This penalty may be collected in a civil action, which may be brought against the payor in favor of the obligee or public office. A finding of a payor's nonperformance within the time required under this Act must be documented by a certified mail return receipt or a sheriff's or private process server's proof of service showing the date the income withholding notice was served on the payor. For purposes of this Act, a withheld amount shall be considered paid by a payor on the date it is mailed by the payor, or on the date an electronic funds transfer of the amount has been initiated by the payor, or on the date delivery of the amount has been initiated by the payor. For each deduction, 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.

After June 30, 2000, every payor that has 250 or more employees shall use electronic funds transfer to pay all amounts withheld under this Section. During the year 2001 and during each year thereafter, every payor that has fewer than 250 employees and that withheld income under this Section pursuant to 10 or more income withholding notices during December of the preceding year shall use electronic funds transfer to pay all amounts withheld under this Section.

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.

750 ILCS 28/35(b) 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 this Act.

750 ILCS 28/35(c) Withholding of income under this Act shall be made without regard to any prior or subsequent garnishments, attachments, wage assignments, or any other claims of creditors. Withholding of income under this Act shall not be in excess of the maximum amounts permitted under the federal Consumer Credit Protection Act. 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 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. A payor who complies with an income withholding notice that is regular on its face shall not be subject to civil liability with respect to any individual, any agency, or any creditor of the obligor for conduct in compliance with the notice.

750 ILCS 28/35(d) No payor shall discharge, discipline, refuse to hire or otherwise penalize any obligor because of the duty to withhold income.

750 ILCS 28/45(f) The obligee or public office shall provide notice to the payor and Clerk of the Circuit Court of any other support payment made, including but not limited to, a set-off under federal and State law or partial payment of the delinquency or arrearage, or both.

750 ILCS 28/45(j) If an obligee who is receiving income withholding payments under this 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 this subsection, 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 this subsection is subject to the \$100 per day penalty provided under subsection (a) of Section 35 of this Act.

750 ILCS 28/50(a) 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 as prohibited by Section 40, or otherwise fails to comply with any duties imposed by this Act, the obligee, public office or obligor, as appropriate, may file a complaint with the court against the payor. The Clerk of the Circuit Court shall notify the obligee or public office, as appropriate, and the obligor and payor of the time and place of the hearing on the complaint. The court shall resolve any factual dispute including, but not limited to, a denial that the payor is paying or has paid income to the obligor. Upon a finding in favor of the complaining party, the court:

(1) shall enter judgment and direct the enforcement thereof for the total amount that the payor willfully failed to withhold or pay over; and

(2) 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.

750 ILCS 28/50(b) Any obligee, public office or obligor who willfully initiates a false proceeding under this Act or who willfully fails to comply with the requirements of this Act shall be punished as in cases of contempt of court.

750 ILCS 28/50(c) Any officer or employee of any payor subject to the provisions of this Act who has the control, supervision, or responsibility for withholding and paying over income pursuant to an income withholding notice properly served on the payor and who willfully fails to withhold or pay over income as required under the income withholding notice shall be personally liable for a penalty equal to the total amount that was not withheld or paid over by the payor. Only where the employer has incurred sums due under this Section and is unable to pay such amounts may personal liability attach to a responsible officer or employee who has willfully failed to withhold and pay over income as required under the income withholding notice. The personal liability imposed by this subsection shall survive the dissolution of a partnership, limited liability company, or corporation. For the purposes of this subsection, "officer or employee of any payor" includes a partner of a partnership, a manager or member of a limited liability corporation, and a member of a registered limited liability partnership.

(750 ILCS 28/50.5) Administrative fines imposed by the Department of Healthcare and Family Services. (a) The administrative fines provided for under this Section are in addition to any existing fines or penalties against a payor provided for in other Sections of this Act and do not affect who would be entitled to receive those existing fines and penalties. In addition to any fines or penalties provided for in this Act, when a payor willfully fails, after receiving 2 reminders from the Department of Healthcare and Family Services, to withhold or pay over income pursuant to a properly served income withholding notice or otherwise fails to comply with any duties imposed by this Act, the Department may impose a fine upon the payor not to exceed \$1,000 per payroll period. The fine shall be payable to the Department of Healthcare and Family Services and may be used to defray the costs incurred by the Department in the collection of the past-due support and penalties provided for in this Act. The Department of Healthcare and Family Services shall place the fines collected into a special fund created to implement the purposes of this Section and the fines shall be utilized for the purposes provided for in this Section. After deducting the costs incurred by the Department of Healthcare and Family Services in the collection of the past-due support and penalties provided for in this Act, the remainder of the fines collected under this Section shall be distributed proportionally to the counties based on their population. The counties shall use these funds to assist low income families in defraying the costs associated with seeking parenting time. (b) The Department of Healthcare and Family Services may collect the fine through administrative liens and levies on the real and personal property of the payor as provided in Sections 10-25 and 10-25.5 of the Illinois Public Aid Code. (c) The payor may contest the fine as provided in Sections 10-25 and 10-25.5 of the Illinois Public Aid Code. (d) The Department of Healthcare and Family Services may adopt rules necessary for the implementation of this Section.

4. Pursuant to 750 ILCS 28/20(c)(8) the rights, remedies and duties of the Obligor are as follows:

750 ILCS 28/20 - Entry of order for support containing income withholding provisions; income withholding notice. (a)(1)(3) Include the obligor's Social Security Number, which the obligor shall disclose to the court. If the obligor is not a United States citizen, the obligor shall disclose to the court, and the court shall include in the order for support, the obligor's alien registration number, passport number, and home country's social security or national health number, if applicable.

750 ILCS 28/20(b) - At the time the order for support is entered, the Clerk of the Circuit Court shall provide a copy of the order to the obligor and shall make copies available to the obligee and public office.

750 ILCS 28/20(f) If the order for support, under the exception to immediate withholding contained in subsection (a) of this Section, provides that an income withholding notice is to be prepared and served only if the obligor becomes delinquent in paying the order for support, the obligor may execute a written waiver of that condition and request immediate service on the payor.

750 ILCS 28/20(g) supra.

750 ILCS 28/25, 28/30, 28/32 - The Clerk of the Circuit Court shall notify the obligor and the obligee or public office of the time and place of the hearing on the petition to contest withholding. The court shall hold the hearing pursuant to the provisions of Section 40.

[750 ILCS 28/25](#) - Income withholding after accrual of delinquency. – 28/25(b) The income withholding notice and the obligor's copy of the income withholding notice shall be served as provided in subsection (g) of Section 20.

[750 ILCS 28/25\(c\)](#) The obligor may contest withholding commenced under this Section by filing a petition to contest withholding with the Clerk of the Circuit Court within 20 days after service of a copy of the income withholding notice on the obligor. However, the grounds for the petition to contest withholding shall be limited to: (1) a dispute concerning the existence or amount of the delinquency; or (2) the identity of the obligor.

[750 ILCS 28/30](#) - Initiated withholding. (b) supra- 28/25(b). (c) supra-28/25(c): (1) whether the parties' written agreement providing an alternative arrangement to immediate withholding under subsection (a) of Section 20 continues to ensure payment of support; or (2) the identity of the obligor. It shall not be grounds for filing a petition that the obligor has made all payments due by the date of the petition. (d) If the obligor files a petition contesting withholding within the 20-day period required under subsection (c)

[750 ILCS 28/32](#) - Unpaid arrearage or delinquency after current support obligation terminates. (b) supra- 28/25(b). (c) supra-28/25(c): (1) a dispute concerning the existence or amount of the unpaid arrearage or delinquency; or (2) the accuracy of the periodic amount required to be withheld for payments of the unpaid arrearage or delinquency under the income withholding notice; or (3) the identity of the obligor.

[750 ILCS 28/35](#) – Supra

[750 ILCS 28/40](#) - Petitions to contest withholding or to modify, suspend, terminate, or correct income withholding notices. (a) When an obligor files a petition to contest withholding, the court, after due notice to all parties, shall hear the matter as soon as practicable and shall enter an order granting or denying relief, ordering service of an amended income withholding notice, where applicable, or otherwise resolving the matter. The court shall deny the obligor's petition if the court finds that when the income withholding notice was mailed, sent by facsimile transmission or other electronic means, or placed for personal delivery to or service on the payor: (1) a delinquency existed; or (2) the parties' written agreement providing an alternative arrangement to immediate withholding under subsection (a) of Section 20 no longer ensured payment of support.

[750 ILCS 28/40\(b\)](#) - At any time, an obligor, obligee, public office or Clerk of the Circuit Court may petition the court to: (1) modify, suspend or terminate the income withholding notice because of a modification, suspension or termination of the underlying order for support; or (2) modify the amount of income to be withheld to reflect payment in full or in part of the delinquency or arrearage by income withholding or otherwise; or (3) suspend the income withholding notice 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.

[750 ILCS 28/40\(c\)](#) - At any time an obligor may petition the court to correct a term contained in an income withholding notice to conform to that stated in the underlying order for support for: (1) the amount of current support; (2) the amount of the arrearage; (3) the periodic amount for payment of the arrearage; or (4) the periodic amount for payment of the delinquency.

[750 ILCS 28/40\(d\)](#) - The obligor, obligee or public office shall serve on the payor, in the manner provided for service of income withholding notices in subsection (g) of Section 20, a copy of any order entered pursuant to this Section that affects the duties of the payor.

[750 ILCS 28/40\(f\)](#) - The notice provided for under subsection (e) of this Section shall be served on the payor in the manner provided for service of income withholding notices in subsection (g) of Section 20, and a copy shall be provided to the obligor and the obligee.

[750 ILCS 28/40\(g\)](#) - The income withholding notice shall continue to be binding upon the payor until service of an amended income withholding notice or any order of the court or notice entered or provided for under this Section.

[750 ILCS 28/45](#) Additional duties. (c) Each obligor shall notify the obligee, the public office, and the Clerk of the Circuit Court of any change of address within 7 days.

[750 ILCS 28/45\(d\)](#) - An obligor whose income is being withheld pursuant to this Act shall notify the obligee, the public office, and the Clerk of the Circuit Court of any new payor, within 7 days.

[750 ILCS 28/45\(g\)](#) - The State Disbursement Unit shall maintain complete, accurate, and clear records of all income withholding payments and their disbursements. Certified copies of payment records maintained by the State Disbursement Unit, a public office, or the Clerk of the Circuit Court shall, without further proof, be admitted into evidence in any legal proceedings under this Act.

[750 ILCS 28/50](#) - supra

[750 ILCS 28/55](#) - Alternative procedures for service of an income withholding notice.(c) If the obligor requests in writing that income withholding become effective prior to the obligor accruing a delinquency under the most recent order for support, the obligee or public office may prepare and serve an income withholding notice on the payor as provided in Section 20. In addition to filing proofs of service of the income withholding notice on the payor and the obligor, the obligee or public office shall file a copy of the obligor's written request for income withholding with the Clerk of the Circuit Court.

Prepared by:
Name/Legal Representative: _____
Address: _____
Telephone: _____
Facsimile: _____
Email: _____

Signature: _____