

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Alabama	
State Contact Information	Address
Deborah Frazier, Contract Manager Phone: 334-242-9300 Email: deborah.frazier@dhr.alabama.gov Fax: 334-242-0606	
Other Information	
When to Start Withholding	The employer has 14 days to answer whether or not they will be able to withhold. Withholding commences on the first pay period following the 14-day answer period.
When to send payment (within a certain number of days stated, after payday)	Once money is withheld, it must be remitted within 7 working days.
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, medical support, arrears
Withholding limit(s) applied to payments to employees	Amounts allowed by the Federal Consumer Credit Protection Act (15 USC Section 1673(b))
Withholding limit(s) applied to payments to non-employees	AL has no additional withholding limits other than those prescribed by federal law
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per month
Legislative cite	Code of Ala. §§30-3-61, 30-3-66, 30-3-67, 30-3-71, 38-10-8

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Alaska	
State Contact Information	Address
Brandi Reischman Email: brandi.reischman@ALASKA.GOV Rick Romero, Client Service Manager Phone: 907-269-6803 Ava Corbitt, Office Assistant II Employer Assistance Phone: 907-269-6089 Linda Ferreria, Supervisor Employer Assistance Phone: 907-269-6986 Website: www.childsupport.alaska.gov/Employers/Employer_Information.asp	
Other Information	
When to Start Withholding	1st payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, mandatory retirement plans
Priority for withholding	Current support, health insurance premiums, arrears, interest
Withholding limit(s) applied to payments to employees	40% of disposable income; may go up to 65% when good cause is determined by agency as outlined in Alaska Admin. Code
Withholding limit(s) applied to payments to non-employees	100%
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	3 years after termination
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per payment
Legislative cite	Alaska Employer's Guide to Wage Withholding for Child Support; Ak. Stat. §§25.27.062, 25.27.255; 15 Ak. Adm. Code §125.540

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Arizona	
State Contact Information	Address
Phone: 602-771-8000 Phone: 602-771-8127 Email: dcse-policyquestions@azdes.gov Fax: 602-771-8130 Phone: 602-771-8000 Phone: 602-771-8127 Fax: 602-771-8130 E-mail: dcse-policyquestions@azdes.gov	PO Box 40458 Mail Drop Code 7713 Phoenix , AZ 85067 Arizona Department of Economic Security Division of Child Support Enforcement (DCSE) Policy Unit PO Box 40458 Attention: Site Code 776A Phoenix, Arizona 85067
Other Information	
When to Start Withholding	1st pay period occurring 14 days after date of notice
When to send payment (within a certain number of days stated, after payday)	2 business days
Mandatory deductions	Federal, state, local income taxes, FICA, Medicare taxes
Priority for withholding	Current support, health insurance premiums, arrears, interest
Withholding limit(s) applied to payments to employees	50% of disposable income
Withholding limit(s) applied to payments to non-employees	50% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	At least 90 days
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment or \$4 per month, whichever is greater
Legislative cite	A.R.S. §§25-504, 33-1131; A.R.S. § 25-505.01

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Arkansas	
State Contact Information	Address
Amber Long Phone: 800-216-0224 Email: employer.relations@ocse.arkansas.gov Amber Long Phone: 800-216-0224 E-mail: employer.relations@ocse.arkansas.gov	
Other Information	
When to Start Withholding	1st pay period occurring 14 days after date notice was mailed
When to send payment (within a certain number of days stated, after payday)	Payday
Mandatory deductions	Federal, state, local income taxes, FICA, Medicare, Railroad Retirement
Priority for withholding	Current support, health insurance premiums, arrears, interest
Withholding limit(s) applied to payments to employees	Amounts allowed pursuant to the federal Consumer Credit Protection Act
Withholding limit(s) applied to payments to non-employees	None. However, amounts withheld from lump sum payments, as defined under state law, are limited to the full amount of the past due support but not to exceed 50% of the lump sum payment. Contact AR OCSE to verify arrears.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Immediately
How long to retain order after employee's termination	Keep on file until notified
Maximum administrative fee allowed to be taken by employer (optional)	\$2.50 per payment
Legislative cite	A.C.A. §§9-12-312, 9-14-224, 9-14-227, 9-14-228

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California	
State Contact Information	Address
Program and Policy Branch Phone: 916-464-5883 Fax: 916-464-7032 E-mail: policy.branch@dcss.ca.gov	
Other Information	
When to Start Withholding	Within 10 days after receipt
When to send payment (within a certain number of days stated, after payday)	No longer than 7 business days after the payment is withheld.
Mandatory deductions	Federal, state, and local taxes; FICA; Medicare; and disability insurance; union dues; deductions for disability insurance and payments to public employees' retirement systems, provided that the deductions are required as a condition of employment.
Priority for withholding	At this time, California allows for the non-aided individual to choose between medical support and current support. For aided individuals, it is always current support that is prioritized.
Withholding limit(s) applied to payments to employees	Except as provided by the court, the maximum withholding is 50% of the net disposable earnings; or 25% (may be lower by written agreement) of state disability, temporary worker's compensation benefits, or unemployment benefit payments. A court ordered IWO is limited to the limit under Section 1673 of Title 15 of the US Code. If the lump sum does not involve "earnings," then the lump sum would be subject to a 100% attachment depending on arrears amount owed. For example, a lump sum involving a civil judgment award not involving earnings would be subject to the maximum 100% attachment.
Withholding limit(s) applied to payments to non-employees	Any moneys payable to the individual based upon compensation of personal service whether it is wages, salaries, commission, bonus, pay, allowances, or otherwise can be withheld to pay child support. With the exception provided by the court, the maximum withholding is 50% of the net disposable earnings. Withholding from independent contractors is allowed by California law.
Allocation of orders	Prorate - If the NCP has more than one garnishment for support, total the amounts due for all assignments. If 50% of the NCP's net disposable earnings cannot satisfy all of the garnishments, prorate first among all the current obligations. Any remainder is applied to arrears in the same manner.
When to send termination notice (for employees with orders only)	Within 10 days

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California	
Other Information	
How long to retain order after employee's termination	Generally, the employer must retain the IWO until such time that the employer has been notified that the IWO has been terminated. By operation of law a withholding order for support shall automatically terminate one year after the employment of the employee by the employer terminates.
Maximum administrative fee allowed to be taken by employer (optional)	\$1.50 per payment
Legislative cite	Cal. Civ. Proc. Code §§706.022, §§706.030, 706.052; Cal. Fam. Code §§5235, 5231, 5238, 5246; 5282; 22 California Code of Regulations §§ 116100, 110280

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Colorado	
State Contact Information	Address
Janine Archuletta Phone: 303-866-4548 Email: cdhs_fsemployerservices@state.co.us Employer Services Unit Phone: 1-800-696-1468 Website: www.childsupport.state.co.us	
Other Information	
When to Start Withholding	First pay period that begins within 14 business days from the date of the withholding notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA and health insurance premiums
Priority for withholding	Current support and current support when combined with alimony, medical support, arrears (child support, alimony and medical support), alimony only
Withholding limit(s) applied to payments to employees	Colorado law (C.R.S.§13-54-104) exactly matches federal law (15 USC 1673); 50% to 65% of disposable income depending upon age of arrears and whether the employee is supporting other dependents.
Withholding limit(s) applied to payments to non-employees	50% - 65% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	Keep on file until notified by child support agency
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per month (from remainder of employee's income after deductions and withholding)
Legislative cite	C.R.S.§§ 13-54-104, 14-10-115, 14-14-102 and 14-14-111.5

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Connecticut	
State Contact Information	Address
Phone: 888-233-7223 Website: https://ct.smartchildsupport.com	
Other Information	
When to Start Withholding	1st pay period after 14 days from service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state city taxes, FICA, normal retirement contributions, union dues, group life and health insurance premiums*. * Cash child support has priority over med insurance premium.
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	If weekly disposable income is: Less than \$145, then maximum amount to withhold is 15% (e.g., withhold \$15 if weekly disposable is \$100). * Greater than \$145, then maximum amount to withhold is weekly disposable minus \$123.25* *unless lower amount ordered
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No retention unless employee may return at a later date
Maximum administrative fee allowed to be taken by employer (optional)	No provision
Legislative cite	CT General Statutes Sec. 52-362(e).

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Delaware	
State Contact Information	Address
Leslie Woods, Social Services Administrator Phone: 302-395-6523 Email: leslie.woods@state.de.us	
Other Information	
When to Start Withholding	No later than the first pay period occurring 7 days after receipt of IWO
When to send payment (within a certain number of days stated, after payday)	On or before payday
Mandatory deductions	Federal, state, city taxes, FICA, mandatory retirement, union dues
Priority for withholding	Current support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	Federal CCPA limits of 50 to 65%
Withholding limit(s) applied to payments to non-employees	50 to 65% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Upon termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	No provision
Legislative cite	13 DE. Code §513

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District of Columbia	
State Contact Information	Address
Aggie Rhodes, Wage Withholding Manager Phone: 202-442-7089 Email: aggie.rhodes@dc.gov	
Other Information	
When to Start Withholding	No later than the first pay period occurring 10 days after the date the notice or order to withhold was issued.
When to send payment (within a certain number of days stated, after payday)	No later than seven (7) business days after the date the income would have been paid to the obligor.
Mandatory deductions	Federal, state, local taxes, FICA
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	Follow the CCPA
Withholding limit(s) applied to payments to non-employees	None
Allocation of orders	Withhold-ings are prorated among the obligor's orders up to the limits of the CCPA.
When to send termination notice (for employees with orders only)	Within 10 days after the obligor's termination or within 10 days after the employer receives notice of the termination from the obligor.
How long to retain order after employee's termination	The District has no law or policy on this issue.
Maximum administrative fee allowed to be taken by employer (optional)	\$2.00 per deduction per pay period.
Legislative cite	D.C. Official Code §§46-208, 46-212, 46-216, 46-217 (2008).

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Florida	
State Contact Information	Address
Florida Child Support Employer Line Phone: 866-435-2763	
Other Information	
When to Start Withholding	No later than the first payment date which occurs more than 14 days after the date the income deduction notice was served on the payor.
When to send payment (within a certain number of days stated, after payday)	2 days
Mandatory deductions	Federal, city taxes, FICA
Priority for withholding	Current support, health insurance premiums, arrears, then other medical coverage
Withholding limit(s) applied to payments to employees	CCPA
Withholding limit(s) applied to payments to non-employees	CCPA
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$5 for 1st payment, \$2 per payment thereafter
Legislative cite	Fla. Stat. §61.1301 Website: http://flsenate.gov/Laws/Statutes/2011/61.1301

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Georgia	
State Contact Information	Address
Erica D. Thornton Policy and Paternity Unit Phone: 404-657-3866 Email: DCSSPOLICY-PATERNITY@dhr.state.ga.us	Division of Child Support Services 2 Peachtree St., N.W. 20th Floor Atlanta, GA 30303
Other Information	
When to Start Withholding	No later than the first pay period that occurs after 14 days following the date the notice was mailed
When to send payment (within a certain number of days stated, after payday)	Within two business days after each payment date
Mandatory deductions	Federal, state, local taxes, FICA, Medicare
Priority for withholding	Current support, medical insurance if ordered in a specific dollar amount, arrears.
Withholding limit(s) applied to payments to employees	Federal CCPA limits of 50% - 65%; 50% for Orders to Withhold and Deliver
Withholding limit(s) applied to payments to non-employees	50% - 65%; 50% for Orders to Withhold and Deliver
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Immediately
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	Up to \$25.00 against the obligor's income to reimburse the payor for administrative costs for the first income deduction pursuant to an income deduction order and up to \$3.00 for each deduction thereafter.
Legislative cite	O.C.G.A. §19-6-33 http://www.lexisnexis.com/hottopics/gacode/Default.asp

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Guam	
State Contact Information	Address
Wilfred Aflague, Program Coordinator Phone: 671-475-3360, ext. 1020 Fax: 671-472-7596 Email: employerservices@guamcse.net Cathleen L.G. Moylan, Program Coordinator Phone: 671-475-3360, ext. 1010 Fax: 671-472-7596 Email: employerservices@guamcse.net	
Other Information	
When to Start Withholding	First pay period after receipt of the Order
When to send payment (within a certain number of days stated, after payday)	Within 5 days of the day an employee's pay is due
Mandatory deductions	Local tax, FICA
Priority for withholding	Current support, current medical support, child support arrears, medical support arrears, genetic test fees
Withholding limit(s) applied to payments to employees	60% of disposable income, but only 50% if NCP supporting either a spouse or child not subject of an Order
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Divide equally
When to send termination notice (for employees with orders only)	Immediately
How long to retain order after employee's termination	Notify agency if employee is terminated
Maximum administrative fee allowed to be taken by employer (optional)	No fee allowed
Legislative cite	5 GCA Section 34132, 34133.1, 34134, 34135, 34137, 34138

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Hawaii	
State Contact Information	Address
Kaleialoha Vierra, CSE Specialist Phone: 808-692-7147 Fax: 808-692-7134 E-mail: kalei.a.vierra@hawaii.gov	
Other Information	
When to Start Withholding	1st pay period within 7 days from mailing
When to send payment (within a certain number of days stated, after payday)	5 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	No policy with respect to medical support priority at this time
Withholding limit(s) applied to payments to employees	Federal Consumer Credit Protection Act limits
Withholding limit(s) applied to payments to non-employees	None. Hawaii has no statute limiting withholding of child support from payments to non-employees.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Immediately
How long to retain order after employee's termination	Keep order until notified by IV-D
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	H.R.S. §576E-16

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Idaho	
State Contact Information	Address
Lisa Johnson Phone: 208-334-5741 Email: JohnsoL1@dhw.idaho.gov	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal and state taxes
Priority for withholding	Current support, medical support, arrears
Withholding limit(s) applied to payments to employees	50% of disposable income
Withholding limit(s) applied to payments to non-employees	50% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Keep until notified
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per payment
Legislative cite	Id. Code §32-1210

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Illinois	
State Contact Information	Address
Maximus Collection and Asset Recovery Phone: 888-245-1938 Email: iwoteam@maximus.com	
Other Information	
When to Start Withholding	1st payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days; if remitting for 10 or more employees OR if have 250 employees or more (do not all have to be in IL) and remitting for 1 or more, must send payments ELECTRONICALLY
Mandatory deductions	Federal, state, and local taxes and other retirement and disability contributions required to be withheld by law, FICA, union dues and amounts exempted by the federal Consumer Credit Protection Act
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	No withholding limits aside from those established Federally.
Withholding limit(s) applied to payments to non-employees	Assuming the payment represents income to the individual as defined by 750 ILCS 28/15(d), then Illinois instructs the employer, income withholder, or payor to withhold up to 50% of the payment, if the full amount of support ordered cannot be withheld.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	7 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per month
Legislative cite	750 ILCS 28/35

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Indiana	
State Contact Information	Address
Samuel Keck Email: Samuel.Keck@dcs.in.gov Samuel Keck Phone: 317-232-4911 Fax: 317-234-4767 Samuel.Keck@dcs.in.gov	402 W Washington St MS 11 Indianapolis IN 46204
Other Information	
When to Start Withholding	14 business days after order is received
When to send payment (within a certain number of days stated, after payday)	If the employer has more than 50 employ-ees on staff and is remitting more than one child support payment, they are required to do it electronically.
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	Amounts allowed by the Federal Consumer Credit Protection Act (15 USC 1673(b))
Withholding limit(s) applied to payments to non-employees	If a payment is not protected by the CCPA, employer should garnish 100% of the payment but no more than the amount of arrears.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	Ind. Code Ann. §§31-16-15-15, 31-16-15-17, 31-16-15-18

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Iowa	
State Contact Information	Address
Andrea Bell, Management Analyst II Phone: 319-226-7041 Phone: 877-274-2580 Email: csrue@dhs.state.ia.us Fax: 515-564-4103	
Other Information	
When to Start Withholding	10 days after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	No policy with respect to medical support priority at this time
Withholding limit(s) applied to payments to employees	50% of net disposable income
Withholding limit(s) applied to payments to non-employees	50% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	Iowa Code §§252D.17, 252D.18A

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Kansas	
State Contact Information	Address
Kansas Employer Unit Phone: 785-368-6285 E-mail: DCF.CSSEmployers@ks.gov Website: http://www.dcf.ks.gov/services/CSS/Pages/Information-for-Employers.aspx	
Other Information	
When to Start Withholding	1st pay period after 14 days from receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA and other retirement and disability contributions
Priority for withholding	Current support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	Kansas limits withholdings to 50% of disposable income as that term is defined in the CCPA for all withholdings occurring after July 1, 2013.
Withholding limit(s) applied to payments to non-employees	Kansas limits withholdings to 50% of payments to non-employees as that term is defined in the CCPA for all withholdings occurring after July 1, 2013.
Allocation of orders	pro-rate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	Lesser of \$5 per pay period or \$10 per month for income withheld from periodic payments (e.g. regular compensation). An additional \$10 may be withheld for any lump sum withholdings.
Legislative cite	K.S.A. 23-3101 et seq.; Kansas House Bill 2015

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Kentucky	
State Contact Information	Address
Mary W. Sparrow Phone: 502-564-2285 ext. 4832 E-mail: mary.sparrow@ky.gov	
Other Information	
When to Start Withholding	The first pay period that occurs 14 days after the date of the notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	Federal Consumer Credit Protection Act limits of 50-65%
Withholding limit(s) applied to payments to non-employees	Kentucky can withhold up to 100% of the payment amount or the obligation due, whichever is less, depending on whether the income is determined to be derived from earnings.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	Kentucky Revised Statutes 405.465 and 405.467

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Louisiana	
State Contact Information	Address
Konitra Jack, CSE Manager Phone: 225-342-2148 Email: Konitra.jack.dcfcs@la.gov Fax: 225-342-8822 Zelda Thomas Phone: 225-342-8261 E-mail: Zelda.Thomas.DCFS@LA.GOV	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, retirement, medical, life insurance
Priority for withholding	Health insurance premiums, current support, arrears
Withholding limit(s) applied to payments to employees	50% of disposable income
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per pay period
Legislative cite	La. R.S. 13:3881, 46:236.3

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Maine	
State Contact Information	Address
Mike Hughes Phone: 207-624-6981 Email: mike.hughes@maine.gov	
Other Information	
When to Start Withholding	1st payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, state employee's retirement, required union dues
Priority for withholding	Current child support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	None
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	15 days after termination
How long to retain order after employee's termination	Order stands until released by the child support agency
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	14 M.R.S.A. §3126-A; 19-A M.R.S.A. §§2306, 2652, 2663; Code Me. R. 10-144-351

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Maryland	
State Contact Information	Address
Leslie Kleban Phone: 410-767-7311 Email: Leslie.Kleban@maryland.gov	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, arrears, health insurance premiums, and cash medical support
Withholding limit(s) applied to payments to employees	Amounts allowed by the Federal Consumer Credit Protection Act (15 USC Section 1673(b))
Withholding limit(s) applied to payments to non-employees	Follow instructions in the Supplemental Information Section of the IWO.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	Not required
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	Md. Code Ann., Family Law §§10-128, 10-129, 10-130

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Massachusetts	
State Contact Information	Address
Kathlyn Cox-Breen Phone: 617-887-7562 Email: cox@dor.state.ma.us DOR/Child Support Enforcement Division Jackie Linnell Phone: 617-887-7689 Email: linnellj@dor.state.ma.us Michael Hood Phone: 617-887-7592 Email: hoodm@dor.state.ma.us	PO Box 7057 Boston , MA 02204
Other Information	
When to Start Withholding	1st payday more than 3 days after notice
When to send payment (within a certain number of days stated, after payday)	3 days; if remitting for 5 or more employees, must send payments electronically
Mandatory deductions	Federal, state, city taxes, FICA and mandatory public employee deductions
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	Federal Consumer Credit Protection Act limits
Withholding limit(s) applied to payments to non-employees	Federal Consumer Credit Protection Act limits
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Before next payday following termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	Massachusetts General Laws Chapter 119A, section 12

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Michigan	
State Contact Information	Address
Chris Townsend Phone: 517-241-5053 Email: townsendc2@michigan.gov	
Other Information	
When to Start Withholding	7 days after service
When to send payment (within a certain number of days stated, after payday)	3 days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	50% of disposable earnings as that term is defined in the Consumer Credit Protection Act (CCPA) at 15 USC 1672 Ref: MCL 552.608, MCL 552.611a, and MCL 552.626b
Withholding limit(s) applied to payments to non-employees	No limit on payments or income that is not earnings or disposable earnings as those terms are defined in the Consumer Credit Protection Act (CCPA) at 15 USC 1672. Ref: MCL 552.608, MCL 552.611a, and MCL 552.626b.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Until notified by agency; IWN stays in effect even upon return to employment
Maximum administrative fee allowed to be taken by employer (optional)	Income submitted by electronic means:\$1 each payment, but not to exceed \$2 per month Income submitted by other means:\$2 each payment, but not to exceed \$4 per month
Legislative cite	M.C.L. §§ 552.608, 552.609, 552.611, 552.611a, 552.614, 552.623

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Minnesota	
State Contact Information	Address
Policy Help Desk Phone: 800-657-3890	
Other Information	
When to Start Withholding	1st pay period occurring 14 days after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	No policy with respect to medical support priority at this time
Withholding limit(s) applied to payments to employees	50-65% of disposable income as dictated by the Consumer Credit Protection Act (CCPA), United States Code, title 15, section 1673(b)
Withholding limit(s) applied to payments to non-employees	No limit on payments or income that is not earnings or disposable earnings as those terms are defined in the Consumer Credit Protection Act (CCPA) at 15 USC 1672.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	Minn. Stat. § 518A.53

State/Employer Contact and Program Information

State Income Withholding

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Mississippi	
State Contact Information	Address
Lyndsy Landry Irwin, Director Division of Child Support Enforcement Phone: 601-359-4282 Email: lyndsy.landry@mdhs.ms.gov Fax: 601-359-4370	
Other Information	
When to Start Withholding	1st pay period within 14 days after service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, other retirement and disability contributions
Priority for withholding	No policy with respect to medical support priority at this time
Withholding limit(s) applied to payments to employees	50-65% as promulgated by the Federal Credit Consumer Protection Act (15 USC Section 1673(b))
Withholding limit(s) applied to payments to non-employees	Mississippi has no withholding limit except those prescribed by federal law.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Do not retain; return copy of order to agency after termination
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment plus \$5 to be withheld each month for DHS (the monthly \$5 may be sent in with the withheld obligation).
Legislative cite	Miss. Code Ann. §93-11-111

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Missouri	
State Contact Information	Address
Matthew Williams Phone: 800-585-9234 Email: FSD.EmployerTeam@dss.mo.gov	
Other Information	
When to Start Withholding	2 weeks after mailing or electronic issuance of notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support (would include a dollar-specific medical support obligation), health insurance premiums, current spousal support, arrears, interest
Withholding limit(s) applied to payments to employees	State withholding statutes invoke the CCPA. However, withholding orders issued by the Missouri IV-D agency limit the withholding to 50% of the disposable earnings.
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Within 10 days after termination
How long to retain order after employee's termination	Until notified by enforcing authority
Maximum administrative fee allowed to be taken by employer (optional)	\$6 per month
Legislative cite	Section 454.505, RSMo

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Montana	
State Contact Information	Address
Shawn Rafferty Email: SRafferty2@mt.gov Phone: 406-444-6893	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, employment taxes, mandatory retirement and mandatory union dues
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	50% of disposable income; if income is not wages, earnings or remuneration for personal services, up to 100% of net income (100% of contract proceeds)
Withholding limit(s) applied to payments to non-employees	Contact the caseworker on the IWO for appropriate amounts to withhold or see Supplemental Information on hard copy IWOs
Allocation of orders	State orders take priority over income withholding orders issued by Montana court or court agency of another state.
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Keep order until notified by IV-D that order is terminated or modified
Maximum administrative fee allowed to be taken by employer (optional)	\$5.00 per month per income withholding order.
Legislative cite	Mont. Code Ann. §§40-5-423

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Nebraska	
State Contact Information	Address
Nebraska Child Support Customer Service Call Center Phone: 1-877-631-9973, Option 2 http://dhhs.ne.gov/children_family_services/CSE/Pages/CSEHome.aspx	
Other Information	
When to Start Withholding	1st pay period after date of notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, mandatory retirement
Priority for withholding	Current child support, spousal support, medical support payments including health insurance premiums; then arrears- child support, spousal support, then medical support; then interest on those arrears
Withholding limit(s) applied to payments to employees	Federal CCPA limits
Withholding limit(s) applied to payments to non-employees	50 - 65% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	30 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$2.50 per month
Legislative cite	Neb. Rev. Stat. §§42-364.01, 42-364.12, 43-1722, 43-1723, 43-1718.02 (2)(i)

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Nevada	
State Contact Information	Address
Rose Ramos Phone: 775-684-0695 Email: rramos@dwss.nv.gov	
Other Information	
When to Start Withholding	1st pay period occurring 14 days after date notice is mailed
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal taxes, FICA, Medicare
Priority for withholding	The employer shall allocate the funds available in accordance with the following priority, unless a court or administrative order directs otherwise: Current child and spousal support Health insurance premiums or current cash medical support; Arrearages Other child support obligations
Withholding limit(s) applied to payments to employees	Federal CCPA limits of 50 - 65%
Withholding limit(s) applied to payments to non-employees	50% - 65% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Timely
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$3 Employer's Cost Recovery fee: Allows employers to deduct up to \$3.00 for each withholding from the amount paid the employee as reimbursement for the costs associated with carrying out the withholding.
Legislative cite	Nev. Rev. Stat. Ann. §§31.295, 31A.030, 31A.075, 31A.080, 31A.090

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Hampshire	
State Contact Information	Address
Gail Sherman, Sr. Management Analyst Phone: 603-271-4438 Email: Gail.Sherman@dhhs.nh.gov Fax: 603-271-4787 Web Mail: http://www.dhhs.nh.gov/dcscs/contact.htm Toll Free Phone: 1-800-852-3345 x 4438 Web Site for Employers: http://www.dhhs.nh.gov/dcscs/employer.htm	
Other Information	
When to Start Withholding	1st pay period occurring 14 days after date of notice
When to send payment (within a certain number of days stated, after payday)	Payday
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support (child and spousal), health insurance premiums, arrearages
Withholding limit(s) applied to payments to employees	Withholding cannot exceed maximum amount permitted under federal CCPA limits, as specified in 15 U.S.C. 1673(b).
Withholding limit(s) applied to payments to non-employees	Payments to non-employees not subject to withholding but subject to lien. No payment limits except first \$1000 of payment is not subject to lien.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	15 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	NH Rev. Stat. Ann. §§458-B:4, 458-B:6, & 461-A:14

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Jersey	
State Contact Information	Address
Judy Fornier Phone: 609-631-2798 Email: Judy.Fornier@dhs.state.nj.us	
Other Information	
When to Start Withholding	1st pay period ending after postmark date
When to send payment (within a certain number of days stated, after payday)	Payday
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	New Jersey guidelines have a line item for work related medical coverage; however, if the coverage is out-of-pocket, the priority is current support, health insurance premiums, arrears.
Withholding limit(s) applied to payments to employees	Shall not exceed the maximum amount permitted under section 303 (b) of the federal Consumer Credit Protection Act (15 U.S.C. s. 1673 (b)).
Withholding limit(s) applied to payments to non-employees	If in response to an Income Withholding Order (IWO), you must apply the CCPA limit. If in response to a Writ of Execution, you must withhold the full amount specified in the Writ.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law; if employee leaves, notify IV-D
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	N.J. Stat. §§2A:17-56.8, 2A:17-56.11

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Mexico	
State Contact Information	Address
Jeremy Toulouse Phone: 505-827-1333 Email: Jeremy.toulouse@state.nm.us	
Other Information	
When to Start Withholding	Next payday after service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, union dues
Priority for withholding	Current support (child and spousal), health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	50% of disposable income
Withholding limit(s) applied to payments to non-employees	No limit
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	No specific provision; governed by federal requirements to send termination notice "promptly"
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	N.M. Stat. Ann. §§40-4A-6, 40-4A-8

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New York	
State Contact Information	Address
New York State Child Support Customer Service Helpline Phone: 888-208-4485 Email: nysdcse@otda.ny.gov	
Other Information	
When to Start Withholding	1st pay period after 14 days after service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, and FICA
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	federal CCPA limits of 50 - 65%
Withholding limit(s) applied to payments to non-employees	No limit on payments or income that is not earnings for personal service or disposable earnings as those terms are defined in the Consumer Credit Protection Act (CCPA).
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Return order to issuer if employee terminates
Maximum administrative fee allowed to be taken by employer (optional)	No provision
Legislative cite	N.Y. Civil Practice Law & Rules §5241

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

North Carolina	
State Contact Information	Address
North Carolina Child Support Phone: 800-992-9457 North Carolina Website http://www.ncchildsupport.com/	
Other Information	
When to Start Withholding	1st pay period occurring 14 days after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, and involuntary retirement contributions
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	40% of disposable income if one order only; 45% if multiple orders and NCP directly supports other dependents; 50% if multiple orders and no other dependents.
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	N.C. Gen. Stat. §§110-136.6, 110-136.8

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

North Dakota	
State Contact Information	Address
Suzanne Witkowski Phone: 701-328-7528 Email: sewitkowski@nd.gov	
Other Information	
When to Start Withholding	Next payday after receipt of notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Deductions required by law for taxes and social security.
Priority for withholding	State income withholding law provides that child support payments must be satisfied before any payment is made to the health insurance provider.
Withholding limit(s) applied to payments to employees	Not to exceed 50% of the obligor's disposable income . . . N.D.C.C. § 14-09-09.16(6)
Withholding limit(s) applied to payments to non-employees	Not to exceed 50% of the obligor's disposable income . . . N.D.C.C. § 14-09-09.16(6).
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Within 7 business days of termination
How long to retain order after employee's termination	Until notified by child support agency that order has terminated
Maximum administrative fee allowed to be taken by employer (optional)	\$3 per month
Legislative cite	N.D. Cent. Code §14-09-09.16, 14-09-09.10

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Ohio	
State Contact Information	Address
<p>Jack Saliba Phone: 614-752-2586 Email: Jack.Saliba@JFS.Ohio.Gov</p> <p>First Choice: Contact the local child support agency Website for county listing: http://jfs.ohio.gov/County/County_Directory.pdf</p> <p>Second Choice: Eric Gladden Eric.Gladden01@jfs.ohio.gov</p>	<p>Contact the local child support agency listed on the income withholding.</p>
Other Information	
When to Start Withholding	<p>Begin the withholding no later than: (a) Fourteen business days from the date the notice is mailed to the payor; or (b) The first pay period that occurs after fourteen business days from the date the notice is mailed to the payor.</p>
When to send payment (within a certain number of days stated, after payday)	<p>Send the amount withheld to the Ohio Child Support Payment Central (CSPC) immediately but no later than seven business days after the obligor is paid.</p>
Mandatory deductions	<p>Federal, state, city taxes, FICA</p>
Priority for withholding	<p>Ohio gives priority to all forms of cash child support first (e.g., current support, periodic arrears, fees, reimbursements) and the medical insurance premium second. This priority is dictated by Ohio Revised Code section 3119.36(B) which requires an employer to return the NMSN without action if the combined total of the support payment and the medical insurance premium exceeds CCPA.</p>
Withholding limit(s) applied to payments to employees	<p>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</p>
Withholding limit(s) applied to payments to non-employees	<p>Ohio has no additional withholding limits other than those prescribed by federal law</p>
Allocation of orders	<p>Prorate</p>
When to send termination notice (for employees with orders only)	<p>10 business days after termination</p>
How long to retain order after employee's termination	<p>Order to be kept on file until notified by IV-D to terminate or to reduce withholding</p>
Maximum administrative fee allowed to be taken by employer (optional)	<p>\$2 or up to 1% of payment, whichever is greater</p>

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Ohio	
Other Information	
Legislative cite	Ohio Rev. Code §§3121.03, 3121.033, 3121.034, 3121.037, 3121.18, 3121.19, 3121.20

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Oklahoma	
State Contact Information	Address
Employer Services Center Phone: 866-553-2368 E-mail: OCSS.Contact.ESC@okdhs.org	DHS/CSS PO Box 248805 Oklahoma City , OK 73124
Other Information	
When to Start Withholding	Next payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Effective 10-01-07, employers receiving an income assignment and NMSN are to allocate withholdings to (1) current child and spousal support, then (2) health insurance premiums, then (3) arrearages, then (4) other child support obligations.
Withholding limit(s) applied to payments to employees	Oklahoma follows the CCPA limits of 50-65%
Withholding limit(s) applied to payments to non-employees	The payer should withhold 100% of the amount due each month. Do not exceed the total monthly amount to withhold each month.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	Orders to be kept on file indefinitely
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per payment; up to \$10 per month
Legislative cite	12 Okla. Stat. §§1171.2, 1171.3

State/Employer Contact and Program Information

State Income Withholding

This document provides the state-specific contact, address and information about income withholding.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Oregon	
State Contact Information	Address
Employer Services Central Unit Phone: 866-907-2857 E-mail: ead.staff@doj.state.or.us	Department of Justice 4600 25th Ave NE, Suite 180 Salem, OR 97301
Other Information	
When to Start Withholding	1st payday within 5 business days after date of notice
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, worker's compensation, statutory pension contributions
Priority for withholding	Current cash child/medical/spousal support, then arrears for child/medical/spousal support and last health care coverage premium.
Withholding limit(s) applied to payments to employees	Yes, 50% limit of net disposable income. If withholding is for arrears only support and is issued for attachment of Veterans or Black Lung or Social Security Disability benefits the claimant must retain an amount equal to 160 hours multiplied by the federal minimum wage rate before withholding can occur.
Withholding limit(s) applied to payments to non-employees	Payments to non-employees for compensation, personal services, salary, commission, bonus, pension, retirement, cash dividends, interest payments, substitute wages and amounts owed to independent contractors qualify for withholding child support when more than \$4.99 is owed to an obligor. A withholder is considered any person who pays an obligor income (ORS 25.010). The maximum withholding amount for non-employees is 50% of the gross income.
Allocation of orders	Prorate current or current and arrears support cases only before withholding arrears/ past due "only" orders. If withholding for arrears/ past due only support, split amount withheld evenly, not to exceed ordered amount
When to send termination notice (for employees with orders only)	Immediately or no later than the next pay day
How long to retain order after employee's termination	Until further notice from court or entity issuing notice
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per order per month
Legislative cite	O.R.S 25.372 - 25.424

State/Employer Contact and Program Information

State Income Withholding

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Pennsylvania	
State Contact Information	Address
Stephanie Rush, Human Services Program Specialist Supervisor Dept. of Human Services Phone: 717-782-0139 E-mail: strush@pa.gov	
Other Information	
When to Start Withholding	No later than 14 days from the issuance of the notice to the employer.
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, current medical support including health insurance premiums, child support arrears, medical support arrears
Withholding limit(s) applied to payments to employees	The maximum amount of any attachment under this section shall not exceed the limits set forth in the Consumer Credit Protection Act. (23 Pa.C.S. 4348(g)).
Withholding limit(s) applied to payments to non-employees	The maximum amount of any attachment under this section shall not exceed the limits set forth in the Consumer Credit Protection Act. (23 Pa.C.S. 4348(g)).
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	No specific provision; governed by federal requirements to send termination notice "promptly"
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$50 one-time fee per obligor.
Legislative cite	23 Pa. C.S. §4348

State/Employer Contact and Program Information

State Income Withholding

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Puerto Rico	
State Contact Information	Address
Silvia Bula-Bula, Auxiliary Administrator Phone: 787-767-1500, ext 2837 E-mail: sbula@asume.pr.gov	
Other Information	
When to Start Withholding	7 business days after 1st payday
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	No information available at this time
Withholding limit(s) applied to payments to employees	None
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	30 days after termination
How long to retain order after employee's termination	Orders to be kept on file until 30 days after termination
Maximum administrative fee allowed to be taken by employer (optional)	Will be stated on order (up to \$1 per payment)
Legislative cite	8 L.P.R.A. §523

State/Employer Contact and Program Information

State Income Withholding

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Rhode Island	
State Contact Information	Address
Kathleen McCusker, Chief Human Services Policy and Systems Specialist Phone: 401-458-4427 Email: Kathleen.McCusker@dhs.ri.gov	
Other Information	
When to Start Withholding	1 week from date received
When to send payment (within a certain number of days stated, after payday)	7 days
Mandatory deductions	Federal, state, city taxes, FICA and Medicare taxes
Priority for withholding	Current support, current medical support (cash order), current spousal support and then arrears
Withholding limit(s) applied to payments to employees	Rhode Island follows federal law (15 USC 1673); 50% to 65% of disposable income depending upon amount of arrears and whether the employee is supporting other dependents.
Withholding limit(s) applied to payments to non-employees	Not applicable as Rhode Island does not garnish non-employees' payments.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	Order remains in effect until modified or terminated by court
Maximum administrative fee allowed to be taken by employer (optional)	\$2 per payment
Legislative cite	R.I. Gen. Laws §§15-5-24, 15-16-5.1, 15-16-9, 15-16-10, 15-16-12

State/Employer Contact and Program Information

State Income Withholding

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South Carolina	
State Contact Information	Address
David Riggins, Program Coordinator II South Carolina Department of Social Services Phone: 803-898-9105 Email: david.riggins@dss.sc.gov Fax: 803-898-9100 Glenn Hastie Email: glenn.hastie@dss.sc.gov	PO Box 1469 New Hire Reporting Program Columbia , SC 29202 SC Dept of Social Services Child Support Services Division
Other Information	
When to Start Withholding	Next pay period after service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, other retirement deductions, disability contributions
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	None
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	20 days after termination
How long to retain order after employee's termination	If employee leaves, employer's responsibility ends
Maximum administrative fee allowed to be taken by employer (optional)	\$3 per payment
Legislative cite	SC Code Ann 63-17-1420

State/Employer Contact and Program Information

State Income Withholding

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South Dakota	
State Contact Information	Address
Carmin Dean Program Specialist I Phone: (605)367-5444 ext. 405 Fax: (605)367-5515 Email: Carmin.Dean@state.sd.us	Division of Child Support 811 East 10th St Dept 2 Sioux Falls, SD 57103-1650
Other Information	
When to Start Withholding	1st payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, Medicare.
Priority for withholding	Current support, arrears, health insurance premiums
Withholding limit(s) applied to payments to employees	50% of disposable income; total amount of arrearage may be withheld from property, money and credits or other income not listed
Withholding limit(s) applied to payments to non-employees	50% of the payment
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	5 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	Effective 7-1-2004: up to \$3.00 per month
Legislative cite	S.D. Cod. L. §§25-7A-32, 25-7A-34, 25-7A-35, 25-7A-36

State/Employer Contact and Program Information

State Income Withholding

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Tennessee	
State Contact Information	Address
Elsie Rhodes, Coordinator Phone: 615-313-5761 Email: elsie.rhodes@state.tn.us Fax: 615-532-2791	TN Child Support Services 400 Deaderick Street, 14th Fl Nashville, TN 37243
Other Information	
When to Start Withholding	14 days after date of the order
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA and health insurance premiums for dependent listed on the child support order
Priority for withholding	The current support obligations are paid first in the following order: child support, medical support including health insurance premiums, spousal support. Arrears obligations are paid next in the same order.
Withholding limit(s) applied to payments to employees	50% of disposable income Reference TCA 36-5-501(j)(2)(A)
Withholding limit(s) applied to payments to non-employees	50%. Reference TCA 36-5-501(j)(2)(A)
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	Up to 5% of payment, not to exceed \$5 per month
Legislative cite	Tenn. Code Ann. §36-5-501

State/Employer Contact and Program Information

State Income Withholding

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Texas	
State Contact Information	Address
Christa Arocha-DeLeon Phone: 512-460-6229 Email: christa.arocha-deleon@texasattorneygeneral.gov	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	Payday; for EFT/EDI payments, no later than 2nd business day after payday
Mandatory deductions	To arrive at "Texas Family Code disposable earnings," calculate CCPA disposable earnings and then subtract union dues and medical, hospital and disability insurance for employee and dependents.
Priority for withholding	The cost of medical support for coverage provided through the employer is considered a deduction from income before reaching the disposable income available for support under the garnishment limits and therefore are not subject to maximum available income limits; any other medical support order is considered additional child support and no distinction made for the purpose of withholding priority. That priority is current support, interest, arrears, costs and fees.
Withholding limit(s) applied to payments to employees	Texas Family Code garnishment cap is 50% of Texas Family Code disposable earnings, plus the garnishment amount for health insurance; if the CCPA garnishment limit is lower, the CCPA limit applies.
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Divide equally
When to send termination notice (for employees with orders only)	7 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$10 per month
Legislative cite	Tex. Fam. Code §§158.009, 158.202, 158.203, 158.204 158.207, 158.211

State/Employer Contact and Program Information

State Income Withholding

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Utah	
State Contact Information	Address
Kenneth Ransom Phone: 801-741-7522 E-mail: kransom@utah.gov. Linda Long Phone: 801-741-7526 E-mail: llong@utah.gov	Office of Recovery Services PO Box 45033 Salt Lake City, UT 84145-0033
Other Information	
When to Start Withholding	1st pay period occurring 5 business days after receipt
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA, and Medicare
Priority for withholding	If withholding is required for employee contributions to one or more plans under this notice and for a support obligation under a separate notice and available funds are insufficient for withholding for both cash and medical support contributions, the employer must withhold amounts for purposes of cash support and medical support contributions in accordance with the law, if any, of the State of the employee's principal place of employment requiring prioritization between cash and medical support, as described here: If the employee's principal place of employment is in Utah, deduct current child support before deducting amounts for health insurance coverage. As required under section 2.b.2. of the Employer Responsibilities, complete item 5 of the Employer Response to notify the Issuing Agency that enrollment cannot be completed because of prioritization or limitations on withholding.
Withholding limit(s) applied to payments to employees	Utah Code Annotated 62A-11-406 limits the total amount of an employee's income withheld for child support to the maximum permitted under Section 303(b) of the Consumer Credit Protection Act as cited in 15 U.S.C. Section 1673(b). In general, income withholding will be limited to withholding 50% of the employee's disposable income. If 50% of the employee's income does not result in withholding sufficient to cover the employee's current support and medical support obligations, the employee's circumstances may be reviewed to determine whether a higher percentage is permitted under the provisions of the Consumer Credit Protection Act .
Withholding limit(s) applied to payments to non-employees	Utah Code defines those who are subject to income withholding for child support and medical support as an individual who receives a payment from a "payor" regardless of whether the income is "earnings, compensation, or other payment due..." such as a "contract payment" (62A-11-103(8)). As a result, Utah Code applies the same withholding amounts for employees as non-employees, which is generally 50% of the non-employee/contractor's payment.

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Utah	
Other Information	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	5 days after termination
How long to retain order after employee's termination	Keep withholding order in place until notified
Maximum administrative fee allowed to be taken by employer (optional)	One-time fee of \$25 (may be charged all at once, or over several pay periods)
Legislative cite	Utah Code Ann. §§62A-11-406, 62A-11-407, 62A-11-413, 62A-11-506, 62A-11-507, 78-7-44; Rule 64D of the Utah Rules of Civil Procedure; Utah Adm. Code R527-302-1

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Vermont	
State Contact Information	Address
Vermont Customer Service Unit Phone: 800-786-3214 Fax: 802-241-6534 E-mail: ocscsu@vermont.gov	
Other Information	
When to Start Withholding	10 days after receipt or next payday
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current child support, medical support, child support arrears, medical support arrears, surcharge
Withholding limit(s) applied to payments to employees	Follow CCPA limits
Withholding limit(s) applied to payments to non-employees	None
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Within 10 days of the date employment is terminated
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per month
Legislative cite	15 V.S.A. §§787, 789

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Virginia	
State Contact Information	Address
Alana Tucker Phone: 804-726-7413 Email: alana.tucker@dss.virginia.gov Phone: 800-257-9986	Virginia Division of Child Support Enforcement 801 East Main Street, 12th floor Richmond, VA 23219-2901
Other Information	
When to Start Withholding	Next payday after service
When to send payment (within a certain number of days stated, after payday)	Payday if by mail; 4 days after payday if via EFT
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, arrears (including interest), health insurance premium
Withholding limit(s) applied to payments to employees	50-65% of disposable earnings consistent with the Federal CCPA limits, Code of Virginia §34-29 closely follows the federal CCPA.. All IWOs issued by the Virginia child support agency provide the withholding limit information on the Income Withholding Order.
Withholding limit(s) applied to payments to non-employees	50-65% of the payment. All IWOs issued by the Virginia child support agency provide the withholding limit information on the Income Withholding Order.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	No specific retention period
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per payment
Legislative cite	Va. Code Ann. §§20-79.3, 34-29, 63.2-1923

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Virgin Islands	
State Contact Information	Address
Kathryn DeLugo, Program Administrator Paternity and Child Support Division US Virgin Islands Department of Justice Phone: 340-778-5958, ext. 5040 E-mail: kdelugo@pcsd.gov.vi	
Other Information	
When to Start Withholding	
When to send payment (within a certain number of days stated, after payday)	
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	No statutory policy; preference for current support, medical support including health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	None
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Divide equally
When to send termination notice (for employees with orders only)	
How long to retain order after employee's termination	Order to be kept until date of termination or modification
Maximum administrative fee allowed to be taken by employer (optional)	Up to \$1
Legislative cite	

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Washington	
State Contact Information	Address
Name: Mitch Dillard Phone: 360 664 5043 Email: Mitch.Dillard@dshs.wa.gov	
Other Information	
When to Start Withholding	1st payday after receipt
When to send payment (within a certain number of days stated, after payday)	7 days
Mandatory deductions	Federal, state, city taxes, FICA, Medicare, statutory pension contributions, mandatory union dues
Priority for withholding	Current support, health insurance premiums, arrears, interest
Withholding limit(s) applied to payments to employees	50% of disposable income
Withholding limit(s) applied to payments to non-employees	50% of payments
Allocation of orders	Divide equally
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	Discard upon termination
Maximum administrative fee allowed to be taken by employer (optional)	\$10 for 1st payment; \$1 for all others
Legislative cite	Wash. Rev. Code §§26.18.090, 26.18.110, 26.23.060

State/Employer Contact and Program Information

State Income Withholding

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West Virginia	
State Contact Information	Address
Nancy Light, Supervisor Phone: 304-356-4714 E-Mail: nancy.l.light@wv.gov Phone: 800-835-4683	350 Capitol Street, Room 147 Charleston , WV 25301
Other Information	
When to Start Withholding	1st pay period occurring 14 days from date of order is mailed to employer
When to send payment (within a certain number of days stated, after payday)	Payday
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	W. Va. Code §48-14-408 reduces the CCPA limits by 10% each. Also, in a case with current support, the arrearage collection cannot be more than 25% of the current support amount. The 25% limit can be increased by up to \$200 per month if the obligor owes a substantial arrearage. (W. Va. Code §48-14-801)
Withholding limit(s) applied to payments to non-employees	Same as for employees, unless the withholding notice specifies to take the entire amount
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	Promptly
How long to retain order after employee's termination	There is no specific requirement for retention of paper document.
Maximum administrative fee allowed to be taken by employer (optional)	\$1 per payment
Legislative cite	W. Va. Code §§48-14-406, 48-14-407, 48-14-408, 48-14-409, 48-14-410, 48-14-412

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Wisconsin	
State Contact Information	Address
Katherine Marek Email: katherine.marek@wisconsin.gov	
Other Information	
When to Start Withholding	1st pay period after receipt
When to send payment (within a certain number of days stated, after payday)	5 days
Mandatory deductions	Federal, state, city taxes, FICA
Priority for withholding	Current child and spousal support, health insurance premiums.
Withholding limit(s) applied to payments to employees	None
Withholding limit(s) applied to payments to non-employees	
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	10 days after termination
How long to retain order after employee's termination	Retain until notified by child support agency
Maximum administrative fee allowed to be taken by employer (optional)	Actual costs up to \$3 per payment
Legislative cite	Wis. Stat. §§767.75

State/Employer Contact and Program Information

State Income Withholding

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Wyoming	
State Contact Information	Address
Denise Dunn, Program Manager Phone: 307-777-5653 Email: denise.dunn@wyo.gov Fax: 307-777-5588	
Other Information	
When to Start Withholding	1st pay period after service
When to send payment (within a certain number of days stated, after payday)	7 business days
Mandatory deductions	Personal income taxes, social security and Medicare deductions, cost of dependent health care coverage for all dependent children and mandatory pension deductions
Priority for withholding	Current support, health insurance premiums, arrears
Withholding limit(s) applied to payments to employees	Not less than 35% nor more than 65% of gross income after deducting federal taxes. Wyoming follows 15 U.S.C. 1673.
Withholding limit(s) applied to payments to non-employees	Not less than 35% nor more than 65% of gross income after deducting federal taxes. Wyoming follows 15 U.S.C. 1673.
Allocation of orders	Prorate
When to send termination notice (for employees with orders only)	30 days after termination
How long to retain order after employee's termination	No law or policy
Maximum administrative fee allowed to be taken by employer (optional)	\$5 per payment
Legislative cite	Wyo. Stat. §20-2-201-222