



STATE OF MICHIGAN

GRETCHEN WHITMER  
GOVERNOR

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
LANSING

ELIZABETH HERTEL  
DIRECTOR

**IV-D MEMORANDUM 2021-006**

**TO:** All Friend of the Court (FOC) Staff  
All Office of Child Support (OCS) Staff  
Michigan State Disbursement Unit (MiSDU)

**FROM:** Erin P. Frisch, Director  
Office of Child Support

**DATE:** March 24, 2021

**SUBJECT:** Revised Federal Income Withholding Notice (IWN) and Updates to  
Section 6.03, "Income Withholding," of the *Michigan IV-D Child Support  
Manual*

**UPDATE(S):**

☒ Manual

☒ Form(s)

**ACTION DUE:** None

**POLICY EFFECTIVE DATE:** Upon receipt

**PURPOSE:**

This IV-D Memorandum announces revisions to the federal IWN and updates to policy to reflect the changes to the federal IWN.

OCS has incorporated the federal IWN changes in the following forms:

- *Income Withholding for Support* (FEN058, included in the FEN58X and FEN58Y);
- *Income Withholding for Support – One-Time Order/Notice for Lump Sum Payment* (FEN58A); and
- *Income Withholding for Support – Termination of IWO* (FEN58D).

The updated forms will be available in the Michigan Child Support Enforcement System (MiCSES) on April 1, 2021.

OCS has also revised policy in Section 6.03, "Income Withholding," of the *Michigan IV-D Child Support Manual* related to the federal IWN updates. Significant changes to content since the last publication of Section 6.03 are indicated by a change bar in the right margin.

## DISCUSSION:

The federal *Income Withholding for Support* form<sup>1</sup> is the federally approved and mandated form for notifying employers and other income withholding entities of income withholding orders in child support cases.<sup>2</sup> This form is also known as the income withholding order (IWO) or income withholding notice (IWN). It expires approximately every three years – the previous version was effective August 31, 2017 and expired August 31, 2020.

Prior to the form's expiration, the federal Office of Child Support Enforcement (OCSE) solicited comments to improve the form and the income withholding process. It solicited comments from:

- State and tribal IV-D agencies;
- Employers;
- Other entities that withhold income for child support; and
- Various other stakeholders.<sup>3</sup>

OCSE announced the final revisions on October 1, 2020 and is requiring states to implement the revisions by September 30, 2021.<sup>4</sup> The new expiration date for the IWN is September 30, 2023.

### A. Revisions to the IWN

#### 1. Revised IWN Language – When the Employer/Withholder Begins Withholding

The most significant revision is in the instructions regarding when employers/withholders will begin withholding. In the ***Remittance Information*** section of the IWN's prior version, the issuer (the person sending the form) entered the number of days and a date in the following phrase:

“...you must begin withholding no later than the first pay period that occurs (number of days) days after the date of (MM/DD/YYYY).”

For example, Michigan previously populated this phrase as follows:

“...you must begin withholding no later than the first pay period that occurs 7 days after the date of (date the form was generated).”

OCSE changed this phrase by replacing the date entry with a text entry that is limited to three options – “mailing,” “receipt,” or “service.” The phrase now reads:

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<sup>1</sup> Office of Management and Budget (OMB) form number OMB 0970-0154

<sup>2</sup> Ref: Social Security Act, Section 452(a)(11)

<sup>3</sup> Ref: [OCSE Dear Colleague Letter \(DCL\)-19-16, Request for Comments on Revised IWO Form and Instructions](#).

<sup>4</sup> Ref: [OCSE Action Transmittal \(AT\)-20-13, 2020 Revisions to the IWO Form and Instructions](#).

“...you must begin withholding no later than the first pay period that occurs (number of days) days after the date of **“mailing,” “receipt,” or “service”** of the order/notice.”

OCS has chosen “**service**” for the text entry. *Income Withholding for Support* forms issued by the Michigan IV-D program will state:

“...you must begin withholding no later than the first pay period that occurs 7 days after the date of **service** of the order/notice.”

The term “service” corresponds with Michigan Compiled Law (MCL) 552.611, which states in part: “An order of income withholding entered under this act **is binding upon a source of income 7 days after service** upon that source of income of a notice of the order of income withholding by ordinary mail or by electronic means...” (emphasis added).

OCS anticipates updating the electronic income withholding order (e-IWO) process with the MiCSES 10.9 Release on September 10, 2021 to include the word “service” instead of a date in this field for e-IWOs. In the meantime, paper copies of an employer’s/withholder’s e-IWO in MiCSES and the paper copy MiCSES sends to the non-custodial parent (NCP) will contain the word “service,” and the actual e-IWO sent to the employer/withholder will contain the date.

## 2. Additional IWN Updates

OCSE also revised the IWN to simplify and consolidate information and make it easier for employers/withholders to follow. OCSE made the following changes:

- Added section headings with parenthetical instructions to identify who completes certain sections of the form;
- Added a link to the Federal Consumer Credit Protection Act (CCPA) as a resource to provide employers/withholders with more detailed information about withholding limits;
- Added a link to the federal Child Support Portal in the termination reporting box to encourage withholders to report employment/income termination through the Portal;
- Removed and/or combined redundant text; and
- Moved some of the content from the ***Additional Information*** section to the ***Remittance Information*** section.

In addition to revising the IWN, OCSE revised:

- The IWN supplementary instructions to reflect the text entry change and the reorganized content; and

- The image-ready version of the IWN provided through the e-IWO System to reflect the revisions to the paper form.<sup>5</sup>

### 3. OCS Revision to the State IWN

OCS revised the MiCSES versions (FEN058, FEN58A and FEN58D) of the federal IWN by changing the name of the “Date” field in the top right of the first page to “Service Date.” The date MiCSES populates in this field will continue to be the date the IWN was generated. OCS’s intent for altering the federal form in this manner is to:

- Tie a date to the term “service”;
- Provide the employer/withholder with a date for determining when to begin withholding; and
- Provide employers/withholders and IV-D staff with a date in the event that enforcement of the IWN is necessary.

This field will be named “Service Date” in paper copies of the employer’s/withholder’s e-IWO in MiCSES as well as in the paper copy sent to the NCP. This field will be named “Date” in e-IWOs sent to employers/withholders.

## B. Updates to Section 6.03

OCS revised Section 6.03 of the *Michigan IV-D Child Support Manual* to:

- Clarify the timeframe for employers/withholders to begin withholding the first payroll that occurs within seven days of service of the IWN;<sup>6</sup>
- Refer to the 2021 Michigan Child Support Formula (MCSF) instead of the 2013 MCSF;
- Correct citation references to definitions in MCL 552.602;
- Update the reference to Section 6.15, “Bankruptcy”;
- Update links to OCSE web pages;
- Update website information for employers; and
- Change references to “MiCSES Help Desk” to “Child Support Help Desk.”<sup>7</sup>

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<sup>5</sup> Ref: OCSE’s web page [No-Programming Option for Employers](#) for more information about the image-ready version of the IWN.

<sup>6</sup> Ref: Subsection 14.2.1, “Legal Authority,” of Section 6.03 in the *Michigan IV-D Child Support Manual*.

<sup>7</sup> OCS is transitioning from the Department of Technology, Management & Budget (DTMB)-managed MiCSES Help Desk to the OCS-managed Child Support Help Desk in the spring of 2021.

## NECESSARY ACTION:

Retain this IV-D Memorandum until further notice. Read the updated policy in Section 6.03 of the *Michigan IV-D Child Support Manual*. For those maintaining a hard copy of the manual, print the manual section and add it to the manual. Discard the previously published version of Section 6.03 (published June 11, 2020).

With the publication of this IV-D Memorandum, the following forms are obsolete and replaced:

- *Income Withholding for Support* (FEN058) (Rev. 08/18) (included in the FEN58X and FEN58Y);
- *Income Withholding for Support – One-Time Order/Notice for Lump Sum Payment* (FEN58A) (Rev. 08/18); and
- *Income Withholding for Support – Termination of IWO* (FEN58D) (Rev. 08/18).

## REVIEW PARTICIPANTS:

Enforcement Work Improvement Team  
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**CC:** All Prosecuting Attorney Staff

## SUPPORTING REFERENCES:

Federal  
Social Security Act, Section 452(a)(11)

OCSE AT-20-13  
OCSE DCL-19-16

State  
MCL 552.611

## ATTACHMENTS:

Section 6.03:	Income Withholding
FEN058:	<i>Income Withholding for Support</i>

FEN58A: *Income Withholding for Support – One-Time  
Order/Notice for Lump Sum Payment*

FEN58D: *Income Withholding for Support – Termination of IWO*

**EPF/CPT**