



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

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GOVERNOR

ELIZABETH HERTEL
DIRECTOR

IV-D MEMORANDUM 2024-006

TO: All IV-D Staff*
FROM: Erin P. Frisch, Director
Office of Child Support (OCS)
DATE: April 5, 2024

UPDATE(S):

Manual

Form(s)

SUBJECT: Revisions to the Federal Income Withholding Notice (IWN)

ACTION DUE: None

POLICY EFFECTIVE DATE: Upon receipt

PURPOSE:

This IV-D Memorandum announces revisions to 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).

OCS has revised these IWN forms to reflect changes made in the federal IWN form. In addition, OCS has added text to the signature line of the IWN.

The updated forms will be available in the Michigan Child Support Enforcement System (MiCSES) with the Child Support 24.1.1 Release on April 12, 2024.

This IV-D Memorandum also explains changes to the federal IWN instructions, which are available on the federal [Office of Child Support Services \(OCSS\) website](#). OCS does not include these instructions when generating the IWN in MiCSES.

DISCUSSION:

Federal¹ and state laws² require income withholding for court-ordered support obligations. The federal *Income Withholding for Support* form is the federally mandated form for directing the payer's employers and other sources of income to withhold income in accordance with a child support order. This form is also known as the income withholding order (IWO) or income withholding notice (IWN). It expires approximately every three years – the current version was effective October 1, 2020 and will expire September 30, 2024.³

In July 2023, OCSS solicited comments to improve the IWN and its instructions. OCSS solicited comments from:

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

OCSS announced the final revisions to the IWN and its instructions in October 2023.⁴ Most of the revisions are updates to formatting or references. OMB approved the revised IWN form and instructions with a new expiration date of August 31, 2026.

States are required to implement the revisions by October 1, 2024.

A. Federal Revisions to the IWN and Instructions

1. Updates to the IWN

In addition to the new expiration date and minor formatting changes, OCSS made the following updates to the IWN:

- Moved the Paperwork Reduction Act language from the IWN to its instructions and changed the contact email address from employerservices@acf.hhs.gov to OCSSFedSystems@acf.hhs.gov.
- Updated references to child support enforcement (CSE) agency to child support agency (CSA).
- Updated references to Office of Child Support Enforcement (OCSE) to Office of Child Support Services (OCSS).

¹ 45 Code of Federal Regulations (CFR) 303.100

² Michigan Compiled Law (MCL) 552.604

³ The Office of Management and Budget (OMB) granted an extension to allow more time for state IV-D agencies to implement the revisions to the IWN.

⁴ Ref: [OCSS Action Transmittal \(AT\)-23-13, Revised IWO Form and Instructions – Expire Aug. 31, 2026](#).

- Updated the hyperlink to the federal Consumer Credit Protection Act (CCPA)⁵ in Section V. The previous link went to a PDF document, while the new hyperlink goes to a website that includes general information about the CCPA, examples, and other information.

2. Updates to the IWN Instructions

In addition to minor formatting changes, OCSS made the following revisions to the IWN instructions:

a. IWN/IWO Termination

In the “Sender Information” section, OCSS added more details to the instructions for 1d, “Termination of IWO.” The instructions state that the form’s OMB expiration date is not the date on which support withholding ends. The form clarifies that after the IWO is sent to the employer, it remains in effect until it is terminated by the Issuing Agency.

b. Additional Updates

In the “Note to Employer/Income Withholder” section:

- Added a new bullet stating: “After processing an IWO, the payment is returned to income withholder because the order information is not on the child support system and the SDU could not process the payment. The income withholder should return the payment to employee.”
- Edited two bullets describing circumstances in which the IWN must be rejected and returned to sender.

B. OCS Revision to the IWN

Page 2 of the IWN includes a section for a judge’s or issuing official’s signature if required by state or tribal law. Michigan law does not require a signature. Friend of the Court (FOC) staff notified OCS that some employers are reluctant to respond to IWNs because the IWN is not signed; they believe it is incomplete without a signature. To reduce confusion and make it clear that Michigan does not require a signature, OCS added the following text on the signature line: “Michigan law does not require a signature for this notice.”

⁵ [Fact Sheet #30: The Federal Wage Garnishment Law, Consumer Credit Protection Act’s Title III \(CCPA\)](#)

NECESSARY ACTION:

Retain this IV-D Memorandum until further notice.

REVIEW PARTICIPANTS:

Enforcement Work Improvement Team
Program Leadership Group

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CC:

None

SUPPORTING REFERENCES:

Federal
45 CFR 303.100

OCSS AT-23-13

State
MCL 552.604

ATTACHMENTS:

FEN058: *Income Withholding for Support*

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

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

EPF/CJF

* Ref: the [Michigan IV-D Child Support Manual Introduction and Table of Contents](#) for a definition of IV-D staff.