

TOP 10 THINGS YOU SHOULD KNOW...

WHEN DEDUCTING CHILD SUPPORT



What Are the Employer's Income Withholding Responsibilities?

An income withholding order or notice may be Judicial (which originates in the court system and is ordered by a judge) or Administrative (which originates through the local child support enforcement agency's "administrative process" in order to expedite case handling; it is ordered by a child support hearing officer or equivalent; bearing the same authority as a judge.) When child support is ordered for an employee, the employer will receive an Order/Notice to Withhold Income for Child and Spousal Support (JFS 04047). The parent is not required to tell his employer that she/he owes child support.

Upon receipt of an Order/Notice to Withhold Income:

- Document the date of receipt.
- Provide a copy of the Order/Notice to the employee.
- Follow the terms of the Order/Notice.

DID YOU KNOW that each year, employers collect nearly \$1.4 billion (74% of all collections) in child support payments for Ohio's children. We recognize that employers are key to the child support program's success.

1. **Begin the withholding immediately** but no later than the first pay period occurring 14 days after the date the Notice was received. Employers do not have to vary your pay cycle because of a Notice of Income Withholding. The sooner you begin withholding, the less likely your employee will fall into default.
2. **Remit payment within 7 days** of the pay date to avoid receiving another withholding because the employee is in arrears.
3. **Remit the payment electronically.** If you are an employer with 50 or more employees you are required to submit withholding via electronic transfer and combine all of the payments in one payment.
4. **Send one payment** for all of your employees as long as you separately identify each employee's portion of the payment with each check.
5. **Notify the CSEA of forthcoming lump sum payments** over \$150 at least 45 days prior to disbursement to provide sufficient time for the CSEA to process the lump sum paperwork and avoid having to hold the disbursement to employees.
6. **Follow the Consumer Credit Protection Act** if the employee does not earn enough to cover the full obligation. If you have an employee that falls under this category or close to it, recommend to your employee that they contact the CSEA and request a review of their support order amount based upon their current earnings.
7. **Deduct for all cases.** If an employee has multiple cases, pro-rate the payments if they do not earn enough to cover each case.
8. **Notify the CSEA when the employee's pay** is interrupted or terminated to avoid inquiring calls from the CSEA.
9. **Do not discriminate in hiring or discharging** an employee because of the Notice of Income Withholding .
10. **Know your responsibility and ask for help.** The Notice of Income Withholding takes priority over any other legal process under the law of Ohio against the same income.

We appreciate the support and collaboration from all employers and income providers in helping ensure the quality of lives of children are improved through the financial support from both parents.