

**Example 1- A single Order/Notice To Withhold Income For Child Support (IWO)**

In this example, the employee/obligor is to pay child support under one case. The employer has received an IWO which states the obligation for both current and past-due support as indicated in the following table.

\$	200.00	per	month	current support
\$	50.00	per	month	past-due support - arrears 12 weeks or greater?
\$		per		current medical support
\$		per		past-due medical support
\$		per		spousal support
\$		per		other (specify)

The employee/obligor is paid monthly. The amount the employer must withhold for child support is determined as follows:

<b>A. Employee/obligor's gross pay per pay period:</b>	\$1,050.00
<b>Less:</b>	(-)\$ .
1. Federal taxes (including social security and medicare)	(-)\$ .
2. State taxes	(-)\$ .
3. Retirement contributions	(-)\$ .
4. Disability contributions	(-)\$ .
<b>B. Total to deduct from gross pay:</b> Add (A1) through (A4) (15% of gross pay for this example)	\$ 157.50
<b>C. Disposable earnings</b> (Subtract the above total (B) from gross pay (A).)	\$ 892.50
<b>D. Federal consumer credit protection limit - (See <i>Remittance Information on Order/Notice To Withhold Income For Child Support</i>)</b>	55%
<b>(If no % is stated on the IWO, use 50%. If there is more than one IWO for the employee, use the highest percentage marked on any of them.)</b>	
<b>The most that can legally be withheld:</b> Multiply (C) times (D)	\$ 490.87
<b>E. Total Support Obligation per pay period: (See <i>Order Information on Order/Notice To Withhold Income For Child Support</i>)</b>	
▶ Current Child Support	(+)\$200.00
▶ Past-Due Child Support	(+)\$ 50.00
▶ Medical Child Support	(+)\$ .
▶ Spousal Support	(+)\$ .
▶ Other Support	(+)\$ .
<b>F. Total Child Support Obligation per pay period</b> Sum of all Support in (E) above	\$250.00
<b>G. Cost recovery fee</b> (optional) If employer elects to charge this fee, it is added to the amount withheld on H.	(+) \$ 5.00
<b>H. Amount to withhold:</b> Lesser of D. or F.	\$ 250.00