

**Example 3- Two Order/Notices To Withhold Income For Child Support (IWO) -  
Biweekly Pay Period**

NOTE: This example is for guidance only. The amount of child support to withhold for biweekly pay periods will be entered on the IWO. Do not substitute your own biweekly withholding amount for that shown on the IWO.

In this example, the employee/obligor is to pay child support under two cases. The employer has received two IWO's which state the obligations for both current and past-due support as indicated in the following table.

|    | IWO #1 | IWO # 2 |     |       |   |
|----|--------|---------|-----|-------|---|
| \$ | 350.00 | 200.00  | per | month | current support                                 |
| \$ | 100.00 | 60.00   | 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 biweekly. The amount the employer must withhold for child support is determined as follows:

|  |                      |
|--|----------------------|
| <b>A. Employee/obligor's biweekly gross pay:</b>   | \$625.00             |
| <b>-less:</b>  |                      |
| 1. federal taxes   | (-) \$ ____.         |
| 2. state taxes (including social security and medicare)  | (-) \$ ____.         |
| 3. retirement contributions  | (-) \$ ____.         |
| 4. disability contributions  | (-) \$ ____.         |
| (15% of gross pay for all deducts in this example)   |                      |
| <b>B. Total to deduct from gross pay : Add (A1) through (A4)</b><br>(15% of gross pay for this example)  | \$ <u>93.75</u>      |
| <b>C. Disposable earnings</b> Subtract the above total (B) from gross pay (A)  | \$531.25             |
| <b>D. Federal consumer credit protection limit - (See Remittance Information on Order/Notice To Withhold Income For Child Support)</b>                       | <u>55%</u>           |
| <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 be legally withheld. Multiply ( C ) times (D)</b>   | \$ <u>292.18</u>     |
| <b>E. Total Current Child Support Obligation per pay period: (biweekly)*</b><br>(See Order Information on Order/Notice To Withhold Income For Child Support) |                      |
| ▶ Current Child Support (\$161.53 + \$92.30)   | (+) \$ <u>253.83</u> |
| ▶ Past-Due Child Support (\$ 46.15 + \$27.69)  | (+) \$ <u>73.84</u>  |
| ▶ Medical Child Support  | (+) \$ ____.         |
| ▶ Spousal Support  | (+) \$ ____.         |
| ▶ Other Support  | (+) \$ ____.         |

|   |                     |          |
|---|---------------------|----------|
| <b>F. Total Child Support Obligation per pay period (biweekly)*</b><br>Sum of all Support in (E) above  | \$ <u>327.67</u>    |          |
| <b>G. Cost recovery fee</b> (optional) If the employer elects to charge this fee, each past-due amount in I. would be reduced by \$5.00. The total of the child support obligation and this fee cannot exceed, the federal consumer credit protection limit in D. | (+) \$ <u>10.00</u> |          |
| <b>H. Total amount to withhold: Lesser of D. or F.</b>  | <b>\$292.18</b>     |          |
| <b>I. Allocation of amount withheld for support between IWO's**</b>   | Current             | Past-Due |
| <b>IWO #1</b>   | \$161.53            | \$19.18  |
| <b>IWO #2</b>   | \$92.30             | \$19.17  |

\* See Example 3 - Worksheet for Computing Child Support Withholding for Biweekly Pay Period.

\*\* The disposable earnings on H. must first be allocated to the current support obligations for each case. The remaining amount of disposable earnings from H. (\$38.35) is then divided equally between the two past due obligations.