

START

EMPLOYER OR INCOME WITHHOLDER
RECEIVES AN IWO

Is this
an employee,
or an independent
contractor/nonemployee
paid by the
company?

NO

YES

Type of IWO?

NOTICE

ORDER

Is the
underlying order
attached?

YES

NO

(order includes a provision for
authorizing withholding)

Does the IWO
direct payment
to the SDU?

NO

YES

WITHHOLD AS ORDERED

RETURN IWO TO ISSUING
ENTITY WITH EXPLANATION

STOP

TWO TYPES OF IWO

ORDER

Sent by a court or child
support agency

NOTICE

Sent by an attorney, tribal
legal representative, private
collection agency, or
individual