

# **Employers: Income Withholding**

---

## **Overview**

Income withholding ensures that children receive regular support from parents. For convenience and dependability, income withholding is used even when parents are current in their child support payments. Child Support Services sends an income withholding order informing you to withhold some of an employee's income to pay child support. The order tells you when to begin, how much to deduct, and where to send the money you withhold. The order remains in effect until Child Support Services notifies you in writing to stop withholding income.

To cover your costs for withholding child support, you may charge an employee up to \$5 per withholding. Withholding for child support takes priority over any other garnishments or attachments. If your employee has other attachments against his or her income, withhold the child support first, then the other garnishments or attachments.

## **Withholding Limits**

In Idaho, the amount withheld for child support cannot exceed 50 percent of the employee's "disposable income." Disposable income is the portion of income remaining after taxes and other deductions required by law are withheld, but before voluntary deductions, pay advances, and payroll deductions to credit unions are withheld (Idaho Code, §§32-1202 and 11-206).

If the ordered amount exceeds 50 percent of the disposable income, withhold only 50 percent.

## **Income Withholding and Medical Insurance**

If you have been ordered to withhold an employee's income and enroll his or her children in a medical insurance plan, withhold the child support amount first, then withhold the insurance premium amount.

## **Multiple Income Withholding Orders**

You may remit all income withholdings in one check to Child Support Services. List separately each employee's full name, amount withheld, and the date paid.

## **Income Withholding Orders Not From Idaho Child Support Services**

You may also receive income withholding orders from counties or from child support agencies in other states. If you receive multiple orders, add the amounts from all the orders, and, if the total amount is less than 50 percent of the employee's disposable earnings, withhold the total amount. If the total amount is more than 50 percent of the employee's disposable earnings, withhold 50 percent of the disposable earnings. If you have any questions, or would like some help, contact Idaho Child Support Services at 1 (800) 356-9868.

## **If an Employee Tells You the Income Withholding Order is Incorrect**

Continue to follow the withholding order. Instruct your employee to contact Child Support Services to discuss the withholding. If the amount is not correct, Child Support Services will cancel the order and issue a new one.

### **If an Employee No Longer Works for Your Organization**

When an employee for whom an income withholding order has been issued no longer works for your organization, contact Child Support Services immediately and provide the employee's last known address and the name and address of the new employer, if known.

If the employee returns to work, the income withholding order is still in effect and must be resumed.

### **What If You Don't Follow the Income Withholding Order?**

If you do not withhold the ordered amount, you may be held liable for the full amount of child support that should have been withheld. In addition, you may be held in contempt of court and assessed a fine. You also may be subject to a fine if you discipline, discharge, or refuse to hire someone because of an income withholding order for child support (Idaho Code, §32-1211).