

STATE INCOME WITHHOLDING INFORMATION

State/ Contact Info	When to Start Withholding	When to Send Payment ("within" the # of days stated, after payday)	Mandatory Deductions	Exception to Federal CCPA Limits	Allocation of Orders	When to Send Termination Notice (of employees with orders only)	How Long to Retain Order After Employee's Termination	Maximum Admin Fee (optional)	Legislative Cite
Alabama (334) 242-9300 (334) 242-0606 (fax) Melanie K. Duncan Child Support Enforcement Division Melanie.Duncan@dhr.alabama.gov	Immediately upon receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$2 per month	Code of Ala. §§30-3-61, 30-3-66, 30-3-67, 30-3-71, 38-10-8
Alaska (907) 269-6900 Richard Romero, Operation's Manager (907) 269-6803 Cathy San Juan, Operation's Support (907) 269-6990	1 st payday after receipt	7 business days	Federal, state, city taxes, FICA, mandatory retirement plans	40% of disposable income; may go up to 65% when good cause is determined by agency as outlined in Alaska Admin. Code	Prorate	Promptly	3 years after termination	\$5 per payment	Alaska Employer's Guide to Wage Withholding for Child Support; Ak. Stat. §§25.27.062, 25.27.255; 15 Ak. Adm. Code §125.540
Arizona (602) 771-8000 or (602) 771-8127 (602) 771-8130 (fax) Arizona Department of Economic Security Division of Child Support Enforcement (DCSE) Policy Unit P.O. Box 40458 (Attention: Site Code 776A) Phoenix, Arizona 85067 DCSE- POLICYQUESTIONS@azdes.gov	1 st pay period occurring 14 days after date of notice	2 business days	Federal, state, local income taxes, FICA, Medicare taxes	50% of disposable income	Prorate	10 days after termination	At least 90 days	\$1 per payment or \$4 per month, whichever is greater	A.R.S. §§25-504, 33-1131

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Arkansas (501) 682-6828 Mary Smith mary.e.smith@ocse.state.ar.us (800) 216-0224 Toni Erwin Employer.Relations@ocse.state.ar.us	1 st pay period occurring 14 days after date notice was mailed	Payday	Federal, state, local income taxes, FICA, Medicare, Railroad Retirement	None	Prorate	Immediately	Keep on file until notified	\$2.50 per payment	A.C.A. §§9-12-312, 9-14-224, 9-14-227, 9-14-228
California (916) 464-5883 policy.branch@dcss.ca.gov	10 days after receipt	7 business days	Federal, state and local taxes; FICA; Medicare; and disability insurance; union dues and payments to public employees' retirement systems, provided that the deductions are required as a condition of employment	Cannot exceed 50% of disposable earnings; or 25% (may be lower by written agreement) of state disability, temporary worker's compensation benefits, or unemployment benefit payments.	Prorate	Within 10 days	No law or policy	\$1.50 per payment	Cal. Civ. Proc. Code §§706.022, §706.030, 706.052; Cal. Fam. Code §§5235, 5238, 5282

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Colorado (303) 866-4300 (303) 866-4377 (fax) Cse.employer.Outreach@state.co.us www.childsupport.state.co.us	First pay period that begins within 14 business days from the date of the withholding notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Keep on file until notified by child support agency	\$5 per month (from remainder of employee's income after deductions and withholding)	C.R.S. §§13- 54-104, 14- 14-111.5; 14-14-102 Colorado Child Support Enforcement Employer's Guide

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Connecticut (888) 233-7223 www.ctchildsupport.com	1 st pay period after 14 days from service	7 business days	Federal, state city taxes, FICA, normal retirement contributions, union dues, group life and health insurance premiums*. * Cash child support has priority over med insurance premium.	If weekly disposable income is: Less than \$145, then maximum amount to withhold is 15% (e.g., withhold \$15 if weekly disposable is \$100). * Greater than \$145, then maximum amount to withhold is weekly disposable minus \$123.25* *unless lower amount ordered	Prorate	Promptly	No retention unless employee may return at a later date	No provision	CT General Statutes Sec. 52-362(e).

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Delaware (302) 395-6500 Andrew Haman, Social Services Administrator Andrew.Haman@state.de.us	7 days after 1 st payday after receipt	On or before payday	Federal, state, city taxes, FICA, mandatory retirement, union dues, public assistance payments, tax refunds	None	Prorate	No timeframe specified	No law or policy	No provision	13 DE. Code §513
District of Columbia (202) 724-2119 Aggie Rhodes Aggie.Rhodes@dc.gov	No later than the first pay period occurring 10 days after the date the notice or order to withhold was issued.	No later than seven (7) business days after the date the income would have been paid to the obligor.	Federal, state, local taxes, FICA	None	Withhold- ings are prorated among the obligor's orders up to the limits of the CCPA.	Within 10 days after the obligor's termination or within 10 days after the employer receives notice of the termination from the obligor.	The District has no law or policy on this issue.	\$2.00 per deduction per pay period.	D.C. Official Code §§46- 208, 46-212, 46-216, 46- 217 (2008).

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Florida (866) 435-2763 DORCSE@dor.state.fl.us	1 st pay period occurring 14 business days after date notice was posted	2 days	Federal, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$5 for 1 st payment, \$2 per payment thereafter	Fla. Stat. §61.1301
Georgia (404) 657-3865 Angelo Bonito ambonito@dhr.state.ga.us	No later than the first pay period that occurs after 14 days following the date the notice was mailed	Within two business days after each payment date	None	None	Prorate payments to all NCP cases that are IVD	When the payor no longer provides income to the obligor	No law or policy	Up to \$25.00 against the obligor's income to reimburse the payor for administrative costs for the first income deduction pursuant to an income deduction order and up to \$3.00 for each deduction thereafter.	O.C.G.A. §19-6-33

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Guam (671) 475-3324, ext. 669 (671) 475-3203 (fax) Yolanda Salalila, SDU Supervisor yolanda.salalila@guamcse.net	First pay period after receipt of the Order	Within 5 days of the day an employee's pay is due	Local tax, FICA	60% of disposable income, but only 50% if NCP supporting either a spouse or child not subject of an Order	Divide equally	Immediately	Notify agency if employee is terminated	No fee allowed	5 GCA Section 34132, 34133.1, 34134, 34135, 34137, 34138
Hawaii (808) 692-7032 (808) 692-7082 Roxanne Watanabe roxanne.h.watanabe@hawaii.gov	1 st pay period within 7 days from mailing	5 business days	Federal, state, city taxes, FICA	None	Prorate	Immediately	Keep order until notified by IV-D	\$2 per payment	H.R.S. §576E-16

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Idaho (208) 334 4975 Kristy White WhiteK@dhw.idaho.gov	1 st pay period after receipt	7 business days	Federal and State taxes.	50% of disposable income	Prorate	Promptly	Keep until notified	\$5 per payment	Id. Code §32- 1210
Illinois (217) 524-8236 Melanie Post Melanie.Post@illinois.gov	1 st payday after receipt	7 business days; if remitting for 10 or more employee es OR if have 250 employee es or more (do not all have to be in IL) and remitting for 1 or more, must send payment s ELECTRO NICALLY	Federal, state, and local taxes and other retirement and disability contributions required to be withheld by law, FICA, union dues and amounts exempted by the federal Consumer Credit Protection Act.	None	Prorate	7 days after termination	No law or policy	\$5 per month	750 ILCS 28/35

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Indiana (800) 292-0403 or (317) 232-0327 Employer Maintenance Unit (EMU)	14 business days after order is received	Payday; if remitting for 50 or more employee es, must send payment s ELECTRO NICALLY	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$2 per payment	Ind. Code Ann. §§31- 16-15-15, 31- 16-15-17, 31- 16-15-18
Iowa (319) 226-7052 (877) 274-2580 (319) 226-7150 (fax) Dawn Shepard csrue@dhs.state.ia.us http://iowachildsupport.gov	10 days after receipt	7 business days	Federal, state, city taxes, FICA	50% of disposable income	Prorate	Promptly	No law or policy	\$2 per payment	Iowa Code §§252D.17, 252D.18A
Kansas (785) 296-3237 http://www.srskansas.org/cse/iwo/	1 st pay period after 14 days from receipt	7 business days	Federal, state, city taxes, FICA and other retirement and disability contributions	None	Divide equally	Promptly	No law or policy	Lesser of \$5 per pay period or \$10 per month	K.S.A. §§23- 4,108, 23-4, 109

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Kentucky (502) 564-2285, ext. 4428 Wendy Cumpston WendyS.Cumpston@ky.gov	1 st pay period after 14 business days after date of notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$1 per payment	K.R.S. §§405.465, 405.467, 405.470
Louisiana (225) 342-2148 Gloria Garner ggarner1@dss.state.la.us	1 st pay period after receipt	7 business days	Federal, state, city taxes, FICA, retirement, medical, life insurance	50% of disposable income	Prorate	10 days after termination	No law or policy	\$5 per pay period	La. R.S. 13:3881, 46:236.3
Maine (207) 287-2916 Mike Hughes mike.hughes@Maine.gov	1 st payday after receipt	7 business days	Federal, state, city taxes, FICA, state employee's retirement, required union dues	None	Prorate	15 days after termination	Order stands until released by the child support agency	\$2 per payment	14 M.R.S.A. §3126-A; 19- A M.R.S.A. §§2306, 2652, 2663; Code Me. R. 10-144-351
Maryland (800) 332-6347 William Kelly wkelly@dhr.state.md.us	1 st pay period after receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Not required	\$2 per payment	Md. Code Ann., Family Law §§10- 128, 10-129, 10-130

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Massachusetts (617) 626-4204 Karen Melkonian melkonian@dor.state.ma.us	1st payday more than 3 days after notice	3 days; if remitting for 5 or more employees, must send payments electronically	Federal, state, city taxes, FICA and mandatory public employee deductions	None	Prorate	Before next payday following termination	No law or policy	\$1 per payment	Mass. Ann. Laws ch. 119A, §12
Michigan (517) 241-5053 Chris Townsend TownsendC2@michigan.gov	7 days after service	3 days	Federal, state, city taxes, FICA	None	Prorate	Promptly	Until notified by agency; IWN stays in effect even upon return to employment	No provision	M.C.L. §§552.609, 552-611, 552-611a, 552.614
Minnesota (800) 657-3890 Policy Help Desk	1 st pay period occurring 14 days after receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$1 per payment	Minn. Stat. § 518A.53

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Mississippi (601) 359-4592 Sherry Taylor, Program Manager of Customer Services staylor@mdhs.state.ms.us	1 st pay period within 14 days after service	7 business days	Federal, state, city taxes, FICA, other retirement and disability contributions	None	Prorate	Promptly	Do not retain; return copy of order to agency after termination	\$2 per payment plus \$5 to be withheld each month for DHS (the monthly \$5 may be sent in with the withheld obligation).	Miss. Code Ann. §93-11- 111
Missouri (800) 585-9234 or (573) 526-8699 Matthew Williams Matthew.Williams@dss.mo.gov	2 weeks after mailing or electronic issuance of notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	Within 10 days after termination	Until notified by enforcing authority	\$6 per month	Section 454.505, RSMo

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Montana (406) 444-6893 Julie Bailey jbailey@mt.gov	1 st pay period after receipt	7 business days	Federal, state, city taxes, FICA, employment taxes, mandatory retirement and mandatory union dues	50% of disposable income; if income is not wages, earnings or remuneratio n for personal services, up to 100% of net income (100% of contract proceeds)	State orders take priority over income withholdin g orders issued by Montana court or court agency of another state.	Promptly	Keep order until notified by IV-D that order is terminated or modified	\$5 per month	Mont. Code Ann. §§40-5- 423
Nebraska (402) 471-1400 Lisa Maddock	1 st pay period after date of notice	7 business days	Federal, state city taxes, FICA, mandatory retirement	None	Prorate	30 days after termination	No law or policy	\$2.50 per month	Neb. Rev. Stat. §§42- 364.01, 42- 364.12, 43- 1722, 43- 1723, 43- 1718.02 (2)(i)

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Nevada (775) 684-0701 Debbie Fazzino dfazzino@dwss.nv.gov	1 st pay period occurring 14 days after date notice is mailed	7 business days	Federal, state, city taxes, FICA, union dues, health care for dependents	None	Prorate	Timely	No law or policy	\$3 per payment. Employer also required to collect \$2 per payment (max. \$4 per month) to be sent to State Treasurer no less than quarterly per NRS 31A.080(3) ; \$2 fee to be deducted from the income due obligor after withholding of child support.	Nev. Rev. Stat. Ann. §§31.295, 31A.030, 31A.075, 31A.080, 31A.090
New Hampshire (603) 271-4750 Sarah Kourian skourian@dhhs.state.nh.us	1st pay period occurring 14 days after date of notice	Payday	Federal, state, city taxes, FICA	None	Prorate	15 days after termination	No law or policy	\$1 per payment	N.H. Rev. Stat. Ann. §§458-B: 4, 458-B: 6

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New Jersey (609) 631 2787 Sara Pascale sara.pascale@dhs.state.nj.us	1 st pay period ending after postmark date	Payday	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law; if employee leaves, notify IV-D	\$1 per payment	N.J. Stat. §§2A:17- 56.8, 2A:17- 56.11
New Mexico (505) 222-9987 Mark Youtzy mark.youtzy@state.nm.us	Next payday after service	7 business days	Federal, state, city taxes, FICA; union dues	None	Prorate	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	\$1 per payment	N.M. Stat. Ann. §§40- 4A-6, 40-4A- 8
New York (518) 474-8549 Cheryl Morris Cheryl.Morris@otda.state.ny.us	1 st pay period after 14 days after service	7 business days	Federal, state, city taxes, and FICA	None	Prorate	Promptly	Return order to issuer if employee terminates	No provision	N.Y. Civil Practice Law & Rules §5241

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North Carolina (919) 355-3800 Vickie Odom Vickie.Odom@ncmail.net	1 st pay period occurring 14 days after receipt	7 business days	Federal, state, city taxes, FICA, and involuntary retirement contributions	40% of disposable income if one order only; 45% if multiple orders and NCP directly supports other dependents ; 50% if multiple orders and no other dependents .	Prorate	Promptly	No law or policy	\$2 per payment	N.C. Gen. Stat. §§110-136.6, 110-136.8
North Dakota (701) 328-3582 Suzanne "Sam" Witkowski sewitkowski@nd.gov	Next payday after receipt of notice	7 business days	Federal, state, city taxes, FICA	Not to exceed 50% of the obligor's disposable income . . . N.D.C.C. § 14-09-09.16(6)	Prorate	Within 7 business days of termination	Until notified by child support agency that order has terminated	\$3 per month	N.D. Cent. Code §14-09-09.16, 14-09-09.10

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Ohio (614) 752-6561 Jacques Saliba SALIBJ@odjfs.state.oh.us	Begin the withholding no later than: (a) Fourteen business days from the date the notice is mailed to the payor; or (b) The first pay period that occurs after fourteen business days from the date the notice is mailed to the payor.	Send the amount withheld to the Ohio Child Support Payment Central (CSPC) immedia tely but no later than seven business days after the obligor is paid.	Federal, state, city taxes, FICA	None	Prorate	10 business days after termination	Order to be kept on file until notified by IV-D to terminate or to reduce withholding	\$2 or up to 1% of payment, whichever is greater	Ohio Rev. Code §§3121.03, 3121.033, 3121.034, 3121.037, 3121.18, 3121.19
Oklahoma (405) 522-2550	Next payday after receipt	7 business days	Federal, state, city taxes, FICA	Not exceeding 50% of disposable income in practice	Prorate	10 days after termination	Orders to be kept on file indefinitely	\$5 per payment; up to \$10 per month	12 Okla. Stat. §§1171.2, 1171.3

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Oregon (866) 907-2857 Employer Services Central Unit ead.staff@doj.state.or.us	1 st payday within 5 business days after date of notice	7 business days	Federal, state, city taxes, FICA, worker's compensation , statutory pension contributions	50% of disposable income unless noted otherwise; arrear only cases must retain disposable income of 160 hours x federal minimum wage (FMW) before withholding occurs.)	Prorate	Next payday	Until further notice from court or entity issuing notice	\$5 per order per month	O.R.S 25.411, 25.414, 25.421; The IV-D Child Support Program in Oregon (prepared by Legal Aid Service of Oregon- Central Office, rev. 11-98)

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Pennsylvania (717) 783-2569 Diane R. Simmerson dsimmerson@state.pa.us	No later than 14 days from the issuance of the notice to the employer.	7 business days	Federal, state, city taxes, FICA	None	Prorate	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	2% of payment	23 Pa. C.S. §4348
Puerto Rico (787) 767-1500, ext. 2704 Silvia Bula-Bula Assistant IV-D Director sbula@asume.gobierno.pr	7 business days after 1 st payday	7 business days	Federal, state, city taxes, FICA	None	Prorate	30 days after termination	Orders to be kept on file until 30 days after termination	Will be stated on order (up to \$1 per payment)	8 L.P.R.A. §523
Rhode Island (401) 458-4427 Kathleen McCusker kmccusker@cse.state.ri.us	1 week from date received	7 days	Federal, state, city taxes, FICA and Medicare taxes	None	Prorate	10 days after termination	Order remains in effect until modified or terminated by court	\$2 per payment	R.I. Gen. Laws §§15-5-24, 15-16-5.1, 15-16-9, 15-16-10, 15-16-12
South Carolina (803) 898-9339 Jo Beasley Jo.beasley@dss.sc.gov	Next pay period after service	7 business days	Federal, state, city taxes, FICA, other retirement deductions, disability contributions	None	Prorate	20 days after termination	If employee leaves, employer's responsibility ends	\$3 per payment	S.C. Code Ann. §20-7-1315

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South Dakota (605) 773-3641 Carmin Sommer carmin.sommer@state.sd.us	1st payday after receipt	7 business days	Federal, state, city taxes, FICA, Medicare.	50% of disposable income; total amount of arrearage may be withheld from property, money and credits or other income not listed	Prorate	5 days after termination	No law or policy	Effective 7-1-2004: up to \$3.00 per month	S.D. Cod. L. §§25-7A-32, 25-7A-34, 25-7A-35, 25-7A-36
Tennessee (615) 313-5761 (615) 532-2791 (fax) Elsie Rhodes, Coordinator Elsie.Rhodes@state.tn.us	14 days after date of the order	7 business days	Federal, state, city taxes, FICA and health insurance premiums for dependent listed on the child support order	50% of disposable income	Prorate	Promptly	No law or policy	Up to 5% of payment, not to exceed \$5 per month	Tenn. Code Ann. §36-5- 501

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Texas (512) 460-6229 Christa Arocha-DeLeon Christa.Arocha-DeLeon@cs.oag.state.tx.us	1 st pay period after receipt	Payday; for EFT/EDI payments, no later than 2 nd business day after payday	To arrive at "Texas Family Code disposable earnings," calculate CCPA disposable earnings and then subtract union dues and medical, hospital and disability insurance for employee and dependents.	Texas Family Code garnishment cap is 50% of Texas Family Code disposable earnings, plus the garnishment amount for health insurance; if the CCPA garnishment limit is lower, the CCPA limit applies.	Divide equally	7 days after termination	No law or policy	\$10 per month	Tex. Fam. Code §§158.009, 158.202, 158.203, 158.204, 158.207, 158.211
Utah (801) 536-8536 Kathy Maxfield kmaxfield@utah.gov	1 st pay period occurring 5 business days after receipt	7 business days	Federal, state, city taxes, FICA, and Medicare	None	Prorate	5 days after termination	Keep withholding order in place until notified	One-time fee of \$25 (may be charged all at once, or over several pay periods)	Utah Code Ann. §§62A-11-406, 62A-11-407, 62A-11-413, 62A-11-506, 62A-11-507, 78-7-44; Rule 64D of the Utah Rules of Civil Procedure; Utah Adm. Code R527-302-1

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Vermont 1(800) 786-3214 or (802) 241-2915 (802) 241-2748 (fax) Vermont Employer Services Unit AHS-OCS-EMPL@ahs.state.vt.us	10 days after receipt or next payday	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$5 per month	15 V.S.A. §§787, 789
Virginia (800) 257-9986 Pat Watson Pat.Watson@dss.virginia.gov	Next payday after service	Payday if by mail; 4 days after payday if via EFT	Federal, state, city taxes, FICA	None	Prorate	Promptly	No specific retention period	\$5 per payment	Va. Code Ann. §§20-79.3, 34-29, 63.2-1923
Virgin Islands (340) 775-3070, ext. 3000 Regina DeChabert Ginad_13@hotmail.com			Federal, state, city taxes, FICA	None	Divide equally		Order to be kept until date of termination or modification	Up to \$1	
Washington (360) 664-5067 Chuck Donnelly cdonnelly@dshs.wa.gov	1 st payday after receipt	7 days	Federal, state, city taxes, FICA, Medicare, statutory pension contributions, mandatory union dues	50% of disposable income	Divide equally	Promptly	Discard upon termination	\$10 for 1 st payment; \$1 for all others	Wash. Rev. Code §§26.18.090, 26.18.110, 26.23.060

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<p>West Virginia (800) 835-4683</p> <p>(304) 558-1409 Employer Relations Unit Connie White, Manager clwhite@wvdhhr.org</p> <p>(304) 558-1410 Carol Lemon, Supervisor 350 Capitol Street, Room 147 Charleston, WV 25301</p>	1 st pay period occurring 14 days from date of order is mailed to employer	Payday	Federal, state, city taxes, FICA	WV Code 48-14-408 reduces the CCPA limits by 10% each. Also, in a case with current support, the arrearage collection cannot be more than 25% of the current support amount. The 25% limit can be increased by \$100 per month if the obligor owes an arrearage at least equal to 6 months support (WV Code 48-14-801)	Prorate	Promptly	Retain order until notified by child support agency	\$1 per payment	W. Va. Code §§48-14-406, 48-14-407, 48-14-408, 48-14-409, 48-14-410, 48-14-412

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Wisconsin (608) 267-4873 Patti Reuter PatriciaX.Reuter@wi.gov	1 st pay period after receipt	5 days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Retain until notified by child support agency	Actual costs up to \$3 per payment	Wis. Stat. §§767.75
Wyoming (307) 777-5653 Jay Mullendore Jmulle1@state.wy.us	1 st pay period after service	7 business days	Federal, state, city taxes, FICA, dependent health care coverage listed on the child support order, mandatory pension deductions, other child support	None	Prorate	30 days after termination	No law or policy	\$5 per payment	Wyo. Stat. §§20-6-206, 20-6-210, 20- 6-212