

## Employer Payment Options

Employers can remit child support payments by several methods:

- Electronic Funds Transfer
- Electronic Data Interchange
- Online payments through ExpertPay: Call the Child Support Helpline at **(888) 208-4485** for registration information
- Check: Mail to NYS Child Support Processing Center, P.O. Box 15363, Albany, NY 12212-5363

## Terminations

To report an employee's termination:

- Complete the section "Notification of Employment Termination or Income Status" on page 4 of the IWO; and
- Mail the form to NYS Child Support Processing Center, P.O. Box 15368, Albany, NY 12212-5368.

## Electronic Income Withholding Orders (e-IWO)

Employers may register to use the Electronic Income Withholding Orders (e-IWO) process. The e-IWO process is a free and efficient method to:

- Receive IWOs;
- Accept or reject IWOs;
- Report employee lump sum payments; and
- Report employee terminations.

For more information about e-IWO and registration instructions, see the federal Office of Child Support Enforcement website at: [acf.hhs.gov/css/employers/e-iwo](http://acf.hhs.gov/css/employers/e-iwo).

## Enrolling Employee's Children in Dependent Health Care Coverage

The National Medical Support Notice (NMSN) advises the employer of an order of support requiring the employee to enroll his or her children in available dependent health coverage. When an employer receives a NMSN, the employer must:

- Respond to Part A and forward Part B to the Health Plan Administrator as appropriate, within 20 business days after the date of the notice.
- Withhold any employee contributions required by the group health plan in which the children are enrolled, as required and allowed by law.

The priority for withholding from an employee's paycheck is current child support first, health insurance premiums second, and then arrears.

## Child Support Helpline

Toll free: **(888) 208-4485**

TTY: **(866) 875-9975**

Relay Service

[fcc.gov/encyclopedia/trs-providers](http://fcc.gov/encyclopedia/trs-providers)

Hours: Monday – Friday 8:00 am – 7:00 pm

If you have questions about employer-related issues, visit the NYS Child Support website.

[childsupport.ny.gov](http://childsupport.ny.gov)

*Thank you for your cooperation in ensuring that New York's children receive the child support and medical support they need and deserve.*



Office of Temporary and Disability Assistance

[otda.ny.gov](http://otda.ny.gov)

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# Child Support Reference Guide for Employers



Why Child Support Payments Are Important

# Why Child Support Payments Are Important

Raising healthy, happy children benefits both families and society as a whole. The employers of New York State (NYS) play an important role in helping to ensure that nearly one million of the State's children have financial and medical support from both parents. When employers withhold child support payments from the paychecks of noncustodial parents, families have access to those funds in a timely and consistent manner, enabling them to meet the needs of the child.

This guide outlines four different areas of responsibilities that employers have related to child support:

- Reporting new hires
- Completing the Wage and Health Benefits Report
- Withholding employee income based on an order of support
- Enrolling employee's children in dependent health care coverage

## Reporting New Hires

Employers must report new or rehired employees who work in NYS within 20 calendar days of the employee's hire date.

### What Employers Need to Report

Employee Information:

- Name
- Address
- Social Security number
- Hire date

Employer Information:

- Name
- Address
- Federal Employer Identification Number (FEIN)
- Availability and date of eligibility for dependent health insurance benefits

### How Employers Report

NYS employers, and multistate employers who designate New York as their reporting state, must use one of the following methods to submit new hire information:

- Employers may report new or rehired employees to the State Directory of New Hires online at [nynewhire.com](http://nynewhire.com).
- Employers who file reports electronically can obtain current specifications by contacting Employer Outreach at **(518) 320-1079** Monday through Friday from 8:00 am – 5:00 pm.
- Employers may submit a copy of the employee's Form IT-2104 and/or federal Form W-4 to the NYS Department of Taxation and Finance by:

**Fax:** (518) 320-1080

**Mail:** NYS Department of Taxation and Finance  
New Hire Notification  
P.O. Box 15119  
Albany, NY 12212-5119

*If employers fail to report a new hire, or do not provide all the required information, they can be penalized up to \$10,000 per calendar year, according to State law.*

## Completing the Wage and Health Benefits Report

The Wage and Health Benefits Report provides information about an employee or contractor's earnings and health insurance benefits. The employer must complete and return the Wage and Health Benefits Report to the NYS Child Support Processing Center within 10 days of the date on the form, even if the person named on the form

no longer works at the company, or is no longer under contract with the employer.

### Use of Third-Party Agents

- Third-party agents hired to handle employer reporting responsibilities must adhere to the same standards as employers.
- Employers are responsible for ensuring that their agents comply with the employer's reporting responsibilities.

## Withholding Employee Income Based on an Order of Support

An Income Withholding for Support Order/Notice for Support (IWO) is sent to employers to inform them of the amount to be withheld for support. When an employer receives an IWO, the employer must:

- Begin withholding no later than the first pay period that occurs 14 days after the date of service of the IWO;
- Remit payments within 7 business days of the pay date; and
- Make payments payable to the NYS Child Support Processing Center - which is New York's State Disbursement Unit (SDU).

To determine withholding amounts, employers can access an online calculator on the NYS Child Support website. See the "Employer Information" section at [childsupport.ny.gov](http://childsupport.ny.gov).

### Lump Sum Payments

- Employers are required to report and withhold support arrears/past due support from lump sum payments (e.g., severance payments, commissions, bonuses, income reported on a 1099, and dividends).
- Employers should contact the NYS Child Support Processing Center if an employee is due to receive a lump sum payment. Employers can email [nysdulumpsum@otda.ny.gov](mailto:nysdulumpsum@otda.ny.gov) or call the Child Support Helpline at **(888) 208-4485**, TTY **(866) 875-9975**, Monday-Friday from 8:00 am – 7:00 pm.

