



Massachusetts Department of Revenue
Child Support Enforcement Division

Michael J. Heffernan, Commissioner
Michele A. Cristello, Deputy Commissioner



CORPORATE MANAGEMENT GROUP, INC.
ATTN: PAYROLL
13495 CLAYTON CT.
THORNTON, CO 80241-0000

08/13/2016

Dear Employer,

The Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR) is providing services in a case involving an individual who is your employee or independent contractor. The individual identified on the attached Notice Of Income Withholding Order is subject to a court order to pay child support. This may be a new income withholding order or it may be notice to change the amount that you are currently withholding. The amount of child support that you must now withhold from your employee's income is indicated on the attached form. If the employee is also required to provide health care coverage for the children indicated in the child support order, a notice regarding the provision of health care coverage will be sent to you under separate cover.

In accordance with the Massachusetts General Laws and the Uniform Interstate Family Support Act (UIFSA), you are required to deduct the indicated amount from your employee's income for child support and send the payments to DOR. You can submit payments electronically, using the instructions on the attached form. If you opt to remit by check, send all checks, payable to the Commonwealth of Massachusetts, to the address indicated on the attached form, include the employee's name and Social Security number on the check to ensure payment is credited properly. If you are not currently submitting payments to DOR, we will begin sending you a regular statement within 30 days listing this employee, which you must return with the child support deduction. Until then, please photocopy the form on the reverse side of this page and send the copy with your payment. **If you are receiving a regular statement from DOR, which does not include this employee, please add the employee's name and Social Security number to the statement and remit payments in the usual manner. If you are already remitting payments for this employee, continue to use that statement and remit with the new amount.** Please note, it is not necessary for you to receive a copy of the court order to implement this income assignment.

If you are an employer located in Massachusetts, see the attached Requirements for Massachusetts Employers and Other Payors of Income for more information regarding your legal obligation to withhold and remit payments timely. If you are an employer in a state other than Massachusetts, please comply with relevant federal law and the laws of your state with respect to: the fee you are permitted to charge for processing an income withholding order; the maximum amount permitted to be withheld from the employee's income; and the time frame during which you must begin withholding payments from the employee's income.

Thank you for helping to ensure families receive the child support to which they are entitled on time and in full.

Customer Service Bureau
1-800-332-2733

[PAYMENT SUBMISSION FORM ON REVERSE]





PAYMENT SUBMISSION FORM

NOTE: YOU MUST SEND IN A COPY OF THIS FORM WITH ANY PAYMENTS UNLESS YOU HAVE AN EMPLOYEE REMITTANCE FORM FROM DOR OR YOU SUBMIT PAYMENTS ELECTRONICALLY.

Employee Name: GREGORY A. SLACHTA
Social Security Number: 023-68-3940

Employee Address:

Amount Remitted: \$

The individual is no longer employed here as of (date):

The new employer's name and address (if known) is:

Employer's Name:

Employer's Address:

Authorized Signature, Payroll Department & Date

Payroll Day and Frequency





**REQUIREMENTS FOR MASSACHUSETTS EMPLOYERS
AND OTHER PAYORS OF INCOME**

You received a Notice of Income Withholding Order issued by the Child Support Enforcement Division of the Massachusetts Department of Revenue (DOR), which legally requires you to deduct a certain portion of an individual's income according to the terms of a court order. The following information applies to all employers and other payors of periodic income and to all new and existing orders for income withholding. See G.L. c. 119A, §12.

1. This order takes effect on the first payment of earnings, which occurs more than three days after you receive this notice, and continues until the individual leaves your employ or until you are notified by DOR to terminate the income withholding.
2. You must send the amount ordered by the court within three days of the date on which the individual is paid.
3. In addition to the amount specified in the order, you may deduct a sum not exceeding one dollar from the individual's income for each pay period as reimbursement for costs incurred.
4. This order has priority over all other orders of assignment, attachment, liens, executions and other legal process from whatever source, notwithstanding any other provision of state law.
5. All payments must be made by electronic funds transfer (EFT), check, money order or credit card and must include the individual's name and Social Security number.
 - A. You **must remit payments by EFT** if you either (1) withhold support payments for 5 or more individuals, or (2) DOR has notified you that you must use EFT because of a history of bounced checks or other compliance issues. 830 CMR §119A.5.1.
 - B. You may remit payments by EFT even if you do not meet either of the requirements in Subsection A and DOR urges you to use this option. You can find the instructions for using EFT on the Notice.
 - C. If you do not use EFT and make payments by check, money order or credit card, you must include the individual's name and Social Security number on the payment so that all payments are properly identified and credited to the individual's child support case.
 - D. If you do not submit the necessary identifying information with all payments, you may be held liable for any payments that are not properly credited.
6. If the individual leaves your employ, you are responsible for notifying DOR of his or her departure and, if known, subsequent employer prior to the time that the next payment is due.
7. Payroll deductions cannot exceed the following limits specified in federal law (Consumer Credit Protection Act (15 U.S.C. § 1673(b)).
 - A. If the individual owes arrears which are 12 or more weeks past due, the maximum withholding is 55 percent of the individual's disposable earnings if supporting a spouse or dependent child, or 65 percent of the individual's disposable earnings if not supporting a spouse or dependent child.
 - B. If the individual does not owe arrears which are 12 or more weeks past due, the maximum withholding is 50 percent of the individual's disposable earnings if supporting a spouse or dependent child, or 60 percent of the individual's disposable earnings if not supporting a spouse or dependent child.

[continued on the reverse]





C. "Disposable earnings," is the amount left after legally required deductions for federal, state and local taxes, Social Security or governmental retirement programs have been made. Other deductions, such as those for union dues, health and life insurance, credit unions, contributions to charitable causes, voluntary income assignments, purchases of savings bonds, and payments to employers for payroll advances or purchases of merchandise may not be subtracted from gross earnings when calculating disposable earnings.

If the deductions ordered on the attached form are greater than the applicable percentage of disposable earnings, deduct only the percentage permitted by law.

8. Massachusetts General Laws c. 119A, § 12(f)(3)) provides as follows:

If an employer fails to comply with an order of income assignment executed pursuant to this section, the court may on its own motion or upon report of the IV-D agency or other administrative agency of competent jurisdiction, summon the employer to appear in court and show cause why he or she should not be held in civil contempt for failure to obey said order. Said employer shall also be liable to the obligee [custodial parent or Massachusetts Department of Transitional Assistance] in a civil action, action for contempt, or other appropriate proceeding for the full amount of the income assigned and a civil penalty of five hundred dollars.

9. Federal and state law prohibit you from disciplining, suspending or discharging the individual because of this Notice of Income Withholding Order. Massachusetts General Laws c. 119A, § 12 (f)(2)) provides as follows:

Any employer who violates this section shall be liable in a civil action, action for contempt or other appropriate proceeding to such employee for all wages and employment benefits lost by the employee from the time of the unlawful discipline, suspension or discharge to period of the reinstatement.

Federal law (15 U.S.C. § 1674) also provides that if you discharge the individual because of the Notice of Income Withholding, you may be subject to a penalty of not more than one thousand dollars or imprisoned not more than one year, or both.





INCOME WITHHOLDING FOR SUPPORT

- ORIGINAL INCOME WITHHOLDING ORDER/NOTICE FOR SUPPORT (IWO) AMENDED IWO
- ONE-TIME ORDER/NOTICE FOR LUMP SUM PAYMENT
- TERMINATION of IWO

Date: 08/12/2016

Child Support Enforcement (CSE) Agency Court Attorney Private Individual/Entity (Check One)

NOTE: This IWO must be regular on its face. Under certain circumstances you must reject this IWO and return it to the sender (see IWO instructions www.acf.hhs.gov/programs/css/resource/income-withholding-for-support-instructions). If you receive this document from someone other than a state or tribal CSE agency or a court, a copy of the underlying order must be attached.

State/Tribe/Territory MASSACHUSETTS
 City/County/Dist./Tribe HAMPDEN
 Private Individual/Entity

Remittance ID (include w/payment) 00.2669.8944
 Order ID
 CSE Agency Case ID 006182168

CORPORATE MANAGEMENT GROUP, INC.
 Employer/Income Withholder's Name

RE: SLACHTA JR, GREGORY A
 Employee/Obligor's Name (Last, First, Middle)

C/O PAYROLL 1 INC
ATTN: PAYROLL
13495 CLAYTON CT.
THORNTON, CO 80241-0000
 Employer/Income Withholder's Address
201535646
 Employer/Income Withholder's FEIN

023-68-3940
 Employee/Obligor's Social Security Number
SLACHTA, JENNIFER A.
 Custodial Party/Obligee's Name (Last, First, Middle)

Child(ren)'s Name(s) (Last, First, Middle)

Child(ren)'s Birth Date(s)

SLACHTA, MADISON D

05/02/2003

ORDER INFORMATION: This document is based on the support or withholding order from MASSACHUSETTS. You are required by law to deduct these amounts from the employee/obligor's income until further notice.

- \$80.00 Per WEEKLY current child support
- \$20.00 Per WEEKLY past-due child support - **Arrears greater than 12 weeks?** yes no
- Per current cash medical support
- Per past-due cash medical support
- Per current spousal support
- Per past-due spousal support
- Per other (must specify)

for a **Total Amount to Withhold** of \$100.00 per WEEKLY

AMOUNTS TO WITHHOLD: You do not have to vary your pay cycle to be in compliance with the *Order Information*. If your pay cycle does not match the ordered payment cycle, withhold one of the following amounts:

- \$100.00 per weekly pay period. \$216.66 per semimonthly pay period (twice a month).
- \$200.00 per biweekly pay period (every two weeks). \$433.33 per monthly pay period.

Lump Sum Payment. Do not stop any existing IWO unless you receive a termination order.

Document Tracking Identifier:

F60550 04/15

10123255

OMB 0970-0154 OMB Expiration Date - 07/31/2017. The OMB Expiration Date has no bearing on the termination date or validity of the income withholding order; it identifies the version of the form currently in use.



Employer's Name: CORPORATE MANAGEMENT GROUP, INC.
 Employee/Obligor's Name: SLACHTA JR, GREGORY A
 CSE Agency Case Identifier: 006182168

Employer FEIN: 201535646
 SSN: 023-68-3940
 Order Identifier:

REMITTANCE INFORMATION: If the employee/obligor's principal place of employment is MASSACHUSETTS, you must begin withholding no later than the first pay period that occurs 3 days after the date of 08/12/2016. Send payment within 3 working days of the pay date. If you cannot withhold the full amount of support for any or all orders for this employee/obligor, withhold up to 65% of disposable income. If the obligor is a non-employee, obtain withholding limits from Supplemental Information on page 3. If the employee/obligor's principal place of employment is not MASSACHUSETTS, obtain withholding limitations, time requirements, and any allowable employer fees at www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information for the employee/obligor's principal place of employment.

For electronic payment requirements and centralized payment collection and disbursement facility information (State Disbursement Unit [SDU]), see www.acf.hhs.gov/programs/css/employers/electronic-payments.

Include the **Remittance ID with the payment** and if necessary this FIPS code:

Remit payment to: COMMONWEALTH OF MASSACHUSETTS

at: MASSACHUSETTS DEPARTMENT OF REVENUE
 CHILD SUPPORT ENFORCEMENT DIVISION
 PO BOX 55140
 BOSTON, MA 02205-5140

- Return to Sender [Completed by Employer/Income Withholder].** Payment must be directed to an SDU in accordance with 42 USC §666(b)(5) and (b) (6) or Tribal Payee (see Payments to SDU below). If payment is not directed to an SDU/Tribal Payee or this IWO is not regular on its face, you *must* check this box and return the IWO to the sender.

Signature of Judge/ Issuing Official	<i>Michele A. Cristello</i>
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Print Name of Judge/Issuing Official	MICHELE A. CRISTELLO
Title of Judge/Issuing Official	DEPUTY COMMISSIONER
Date of Signature	08/12/2016

If the employee/obligor works in a state or for a tribe that is different from the state or tribe that issued this order, a copy of this IWO must be provided to the employee/obligor.

- If checked, the employer/income withholder must provide a copy of this form to the employee/obligor.

ADDITIONAL INFORMATION FOR EMPLOYERS/INCOME WITHHOLDERS

State-specific contact and withholding information can be found on the Federal Employer Services website located at: www.acf.hhs.gov/programs/css/resource/state-income-withholding-contacts-and-program-information.

Priority: Withholding for support has priority over any other legal process under State law against the same income 42 USC §666(b)(7). If a federal tax levy is in effect, please notify the sender.

Combining Payments: When remitting payments to an SDU or tribal CSE agency, you may combine withheld amounts from more than one employee/obligor's income in a single payment. You must, however, separately identify each employee/obligor's portion of the payment.

Payments to SDU: You must send child support payments payable by income withholding to the appropriate SDU or to a tribal CSE agency. If this IWO instructs you to send a payment to an entity other than an SDU (e.g. payable to the custodial party, court, or attorney), you must check the box above and return this notice to the sender. Exception: If this IWO was sent by a court, attorney, or private individual/entity and the initial order was entered before January 1, 1994 or the order was issued by a tribal CSE agency, you must follow the "Remit payment to" instructions on this form.

Reporting the Pay Date: You must report the pay date when sending the payment. The pay date is the date on which the amount was withheld from the employee/obligor's wages. You must comply with the law of the state (or tribal law if applicable) of employee/obligor's principal place of employment regarding the time periods within which you must implement the withholding and forward the support payments.

Multiple IWOs: If there is more than one IWO against this employee/obligor and you are unable to fully honor all IWO's due to federal, state or tribal withholding limits, you must honor all IWOs to the greatest extent possible, giving priority to current support before payment of any past-due support. Follow the state or tribal law/procedure of the employee/obligor's principal place of employment to determine the appropriate allocation method.



Employer's Name: CORPORATE MANAGEMENT GROUP, INC.
 Employee/Obligor's Name: SLACHTA JR, GREGORY A
 CSE Agency Case Identifier: 006182168

Employer FEIN: 201535646
 SSN: 023-68-3940
 Order Identifier:

Lump Sum Payments: You may be required to notify a state or tribal CSE agency of upcoming lump sum payments to this employee/obligor such as bonuses, commissions, or severance pay. Contact the sender to determine if you are required to report and/or withhold lump sum payments.

Liability: If you have any doubts about the validity of this IWO, contact the sender. If you fail to withhold income from the employee/obligor's income as the IWO directs, you are liable for both the accumulated amount you should have withheld and any penalties set by state or tribal law/procedure.

Anti-discrimination: You are subject to a fine determined under state or tribal law for discharging an employee/obligor from employment, refusing to employ, or taking disciplinary action against any employee/obligor because this IWO.

Withholding Limits: You may not withhold more than the lesser of: 1) the amounts allowed by the Federal Consumer Credit Protection Act (CCPA) (15 U.S.C. § 1673(b)); or 2) the amounts allowed by the state of the employee's/obligor's principal place of employment or tribal law if a tribal order (see *Remittance Information*). Disposable income is the net income after mandatory deductions such as: state, federal, local taxes, Social Security taxes, statutory pension contributions, and Medicare taxes. The federal limit is 50% of the disposable income if the obligor is supporting another family and 60% of the disposable income if the obligor is not supporting another family. However, those limits increase 5% to 55% and 65% if the arrears are greater than 12 weeks. If permitted by the state or tribe, you may deduct a fee for administrative costs. The combined support amount and fee may not exceed the limit indicated in this section.

For tribal orders, you may not withhold more than the amounts allowed under the law of the issuing tribe. For tribal employers/income withholders who receive a state IWO, you may not withhold more than the limit set by tribal law.

Depending upon applicable state or tribal law, you may need to consider amounts paid for health care premiums in determining disposable income and applying appropriate withholding limits.

Arrears greater than 12 weeks? If the *Order Information* does not indicate that the arrears are greater than 12 weeks, then the employer should calculate the CCPA limit using the lower percentage.

Supplemental Information:

IMPORTANT: The person completing this form is advised that the information may be shared with the employee/obligor.



Employer's Name: CORPORATE MANAGEMENT GROUP, INC.
 Employee/Obligor's Name: SLACHTA JR, GREGORY A
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Employer FEIN: 201535646
 SSN: 023-68-3940
 Order Identifier:

NOTIFICATION OF EMPLOYMENT TERMINATION OR INCOME STATUS: If this employee/obligor never worked for you or you are no longer withholding income for this employee/obligor, you must promptly notify the CSE agency and/or the sender by returning this form to the address listed in the contact information below:

- This person has never worked for this employer nor received periodic income.
- This person no longer works for this employer nor receives periodic income.

Please provide the following information for the employee/obligor:

Termination date: Last known phone number:

Last known address:

Final payment date to SDU/ tribal payee: Final payment amount:

New employer's name:

New employer's address:

CONTACT INFORMATION

To Employer/Income Withholder: If you have any questions, contact:
 Employer Services

by phone: (800)332-2733 by fax: (617)660-3604
 by e-mail or website: CSEEMP@DOR.STATE.MA.US.

Send termination/income status notice and other correspondence to:

MASSACHUSETTS DEPARTMENT OF REVENUE
 CHILD SUPPORT ENFORCEMENT DIVISION
 PO BOX 7057
 BOSTON, MA 02204-7057

To Employee/Obligor: If the employee/obligor has questions, contact
 DOR/CSE CUSTOMER SERVICE

by phone: (800)332-2733 by fax: (617)887-7540
 by e-mail or website: CSEGEN@DOR.STATE.MA.US.

The Paperwork Reduction Act of 1995

This information collection and associated responses are conducted in accordance with 45 CFR 303.100 of the Child Support Enforcement Program. This form is designed to provide uniformity and standardization. Public reporting burden for this collection of information is estimated to average 5 minutes per response for Non-IV-D CPs; 2 minutes per response for employers; 3 seconds for e-IWO employers, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.