



BRIAN SANDOVAL
Governor

STATE OF NEVADA
DEPARTMENT OF HEALTH AND HUMAN SERVICES
**DIVISION OF WELFARE AND SUPPORTIVE
SERVICES**

Child Support Enforcement Program

1470 College Parkway
Carson City, Nevada 89706-7924
(775) 684-0704 • Fax (775) 684-0702

MICHAEL J. WILLDEN
Director

MICHAEL J. McMAHON
Administrator

Information for Employers:

New Hire Reporting:

State and Federal laws require all employers to report certain information on newly hired or re-hired employees to the Employment Security Division of the Department of Employment Training and Rehabilitation (DETR).

Any employer who hires (or re-hires 60 days or more after separation) employees for whom a W-4 is required by the IRS is required to report the following information to DETR:

- Employee's Full Name;
- Employee's Social Security Number;
- Employee's Address;
- Employee Start Date;
- Employer's Federal Identification Number;
- Employer's Name;
- Employer's Address;

*****This information must be reported for each employee within 20 days of hire/re-hire OR twice per month if reporting electronically.*****

• How to Report New Hires:

- o Online transmission on the [DETR website](#) using Secure File Transfer Protocol is preferred.
- o New Hire Reporting Forms for mail or fax may be found on the DETR website.
- o Copies of W-4 forms may be mailed or faxed to the Employment Security Division.
- o Written information, in any format, is acceptable as long as it contains the seven (7) data elements listed above and is mailed or faxed to the Employment Security Division.

For more information including forms and contacts, please visit their website: [Employment Security Division](#) or call (888) 639-7241 toll free or (775) 684-6370.

For Mail or Fax:

Department of Employment, Training and Rehabilitation Employment Security Division - New Hire Unit

500 East Third Street

Carson City, NV 89713-0033

Fax Number: (775) 684-6379

• Multi-State Employers:

If you have employees in more than one state, employees may be reported to the state in which they are working, or you may report all employees to one state. You must notify the Secretary of Health and Human Services of the state you choose.

For more information including the required forms and contacts, please visit their website at:

[OCSE Multistate Employer Registration Contacts](#).

Income Withholding Order/Notice:

Income withholding is the court or administratively ordered deduction of a specified amount from a parent's income for payment of child support. All employers must honor an income withholding order/notice for child support from any state. Out-of-state income withholding orders/notices are valid throughout the country including US Territories. All states are required to use a standardized withholding form entitled Order/Notice to Withhold Income for Child Support (OMB No. 0970-0154).

A child support income withholding order/notice must be paid before all other garnishments, with one exception. The only exception is a Federal (IRS) tax levy entered prior to when the child support order was established. It is the date the child support order is established, and not the date the withholding order/notice is served on the employer, that determines precedence.

The employer deducts the specified amount of child support each pay period and submits via EFT, online, by phone or mails to SCaDU.

NOTE: Please do not include the required \$2.00 fee amount with the regular child support payment; the \$2.00 fee is a separate payment to the Nevada State Treasurer and must be mailed to a separate address.

[Click Here for \\$2.00 fee information](#).

The following information must be included with each payment:

- ***Full Name of the employee***
- ***Social Security Number of the employee***
- ***Employer's Name and telephone number***
- ***Amount withheld for each employee***
- ***Case Number/UPI***

NOTE: Payments for the same UPI/Case Number with different suffixes (A, B, etc.) may be combined.

Submitting Payments:

1. Electronic Funds Transfer (EFT):

The State of Nevada prefers to accept funds electronically using the CCD+ format. We also have the capability of accepting the CTX820 format. Both formats contain an electronic addenda record as outlined by the National Automated Clearing House Association (NACHA). Please contact your financial institution prior to sending money through this process to ensure that these format requirements can be met.

Prior to your first submission please notify us at [SCaDU EFT](#).

- o **EFT Routing Number: 021052053**
- o **EFT Account Number: 35239446**
- o **FIPS Code: 32000**

Reminder: NRS 31A.090 requires all employers with 50 or more employees to transfer electronically to the State the income withheld from employees pursuant to child support orders.

2. Online Payments:

We are pleased to now offer a convenient online payment option for child support! Online payments powered by an independent processor. [Submit Income Withholding Online](#)

- o The online payment option allows you to submit regular income withholdings for your employees and also to submit the required \$2.00 Income Withholding Fee. Each payment will be processed separately on the site.
- o You must provide your company name, phone number, and a valid e-mail address. You will also need the full name of the employee, employee's social security number and UPI/case number (optional), and the amount withheld.
- o The following payment types are accepted online: Credit and Debit cards with Visa®, MasterCard®, or Discover® logo or electronic check.
- **There will be a convenience fee of \$7.95 per payment.**
If you need to pay an amount over \$325.00, you will need to make more than one payment - the convenience fee applies to each income withholding payment submitted. Your bank may charge additional fees.

NOTE: Fees are waived for payments of the \$2.00 Income Withholding Fee to the Treasurer's Office.

3. Telephone Payments:

- o To pay by phone, please call **1-855-288-2352** and follow the instructions.
- o You will need to provide the full name of the employee, employee's social security number and UPI/case number (optional), and the amount withheld.
- o The following payment types are accepted: Credit and debit cards with Visa, MasterCard, or Discover logo and electronic check.
- o There will be a convenience fee of \$7.95 per payment. If you need to pay an amount over \$325.00, you will need to make more than one payment; the convenience fee applies to each payment made. Your financial institution may charge additional fees. Payments for the same UPI/Case Number with different suffixes (A, B, etc.) may be combined.

4. Mail-In Payments:

Payments sent by mail must be in the form of money order, cashier's check or business check payable to SCaDU and sent to the following address:

State Collections and Disbursement Unit (SCaDU)

PO Box 98950

Las Vegas, NV 89193-8950

NOTE: DO NOT include the required \$2.00 fee amount with the regular child support payment; the \$2.00 fee is a separate payment to the Nevada State Treasurer and mailed to a separate address described below.

***Payments sent via delivery service or any method requiring a signature must be sent to the physical location listed below instead of the PO Box.

5. In Person Payments:

Child Support Payments may be made *in person* or *via delivery service* Monday through Friday (excluding State Holidays) between 8:00 a.m. and 5:00 p.m. at the **State Collection and Disbursement Unit (SCaDU)** location:

Child Support Center of Southern Nevada

Greystone Building

1900 East Flamingo Road, Suite 136

Las Vegas, NV 8911936.1152-115.1268

Acceptable methods of payment at the SCaDU office are cash in the exact amount of payment, debit card, money order, cashier's check or business check.

\$2 Income Withholding Fee:

Employers are required to deduct an additional \$2.00 fee from the income due the employee for each income withholding, not to exceed two withholding fees (\$4.00 total) per month per employee. **Each payment to the State Treasurer must identify the full name, social security number, case number and amount transmitted for each employee.**

** This statute (NRS 31A.075) only applies to employers that are doing business in the State of Nevada and sending the collections to the Nevada State Collection and Disbursement Unit (SCaDU). If a Nevada employer receives a withholding order from another state that directs the money to be sent to the out-of- state collection and disbursement unit, the \$2.00 fee does not apply.

NOTE: This fee cannot be sent with the normal child support withholding payment, as it goes to a separate bank account and address. The income withholding fees are payable at least quarterly via:

1. EFT:

The State of Nevada prefers to accept funds electronically using the CCD+ format. We also have the capability of accepting the CTX820 format. Both formats contain an electronic addenda record as outlined by the National Automated Clearing House Association (NACHA). Please contact your financial institution prior to sending money through this process to ensure that these format requirements can be met.

To submit Income Withholding Fees via EFT, use the following information:

- o **EFT Routing Number: 021052053**
- o **EFT Account Number: 99167310**
- o **FIPS Code: 32000**

2. Online:

The required income withholding fee may be paid online without a convenience fee.

<https://dwss.nv.gov?ChildSupportOnlinePayments.html>

3. Telephone Payments:

To pay by phone, please call **1-877-836-6550** and follow the instructions.

You will need to provide the full name of the employee, employee's social security number and UPI/case number (optional).

The following payment types are accepted: Credit and debit cards with Visa, MasterCard, or Discover logo and electronic check. There is no convenience fee for this service. Your financial institution may charge additional fees.

4. Mail-in:

Payments by mail must be made by money order, cashier's check or business check payable to Nevada State Treasurer and sent to the following address:

NEVADA STATE TREASURER'S OFFICE
PO BOX 844500
LOS ANGELES, CA 90084-4500

****NOTE: This address is for the \$2.00 FEE ONLY. CHILD SUPPORT PAYMENTS MUST BE SENT TO THE SCADU PO BOX ADDRESS AS NOTED ABOVE****

If an employer receives notices to withhold income for more than one employee, the employer may consolidate the fee amounts payable to the State Treasurer and pay those amounts with one submission or check.

Employer's Cost Recovery:

NRS 31A.090 allows employers to deduct up to \$3.00 for each withholding from the amount paid the employee as reimbursement for the employer's cost of carrying out their responsibilities.

National Medical Support Notice (NMSN):

To help obtain health care coverage for children, State and Federal laws mandate the use of the National Medical Support Notice (NMSN). An appropriately completed NMSN is considered to be a "Qualified Medical Child Support Order," or QMCSO, and as such must be honored by the employer's group health plan.

The NMSN complies with section 609 (a)(3) and (4) of ERISA, which pertains to informational requirements and restrictions against requiring new types or forms of benefits. It also includes:

- applicable state law provisions for withholding employee contributions due under any group health plan in connection with coverage required to be provided;
- duration of the withholding requirement;
- applicability of limitations on such withholding under Title III of the Consumer Credit Protection Act (CCPA), or similar state law;
- the name and telephone number of the appropriate unit or division to contact at the state agency regarding the NMSN.

The NMSN is actually four documents and instructions:

1. Part A- Notice to Withhold For Health Care Coverage, will be completed by the child support Agency and sent to the employer with the rest of the packet.

2. "Employer Response" is just that, your opportunity to respond to the request if one of the following situations exist:
 - o You do not provide health care coverage for your employees.
 - o The employee is not eligible for the health care coverage you provide.
 - o The employee has been terminated or has left this employment.
 - o The deduction for health care coverage cannot be made because of state or federal withholding limits. These limitations will be included in the instructions for completing the NMSN.
 - o Otherwise, follow the steps below to comply with the NMSN.
3. Part B- Medical Support Notice To Plan Administrator. This document should be forwarded to your health care plan administrator for handling.
4. "Plan Administrator Response" is completed by your Plan Administrator according to the accompanying instructions and returned to the child support agency.

The plan administrator must send a copy of all health insurance information necessary to access benefits to the custodial parent including health plan identification cards and claim forms if applicable.

The employer must notify the issuing agency if the employment or health care coverage stops.

The National Medical Support Notice - OMB-0970-0222 form may be accessed on the Internet at http://www.acf.hhs.gov/sites/default/files/ocse/omb_0970_0222.pdf

What to do when you Receive a NMSN:

1. Once you receive the NMSN, determine whether any of the four categories on the Employer Response apply to you or this employee. You may only be able to determine whether one of the first three apply at this stage.
2. If so, complete the Employer Response form and return it to the Issuing Agency within 20 business days. If none of the four categories on the Employer Response apply to you or this employee, forward Part B to your plan administrator.
3. The plan administrator will notify you when enrollment has been completed. You must then notify your payroll to make the appropriate deductions for employee contribution required under the health plan. It is at this point that you may determine that the total deductions exceed the maximum allowed under the Consumer Credit Protection Act (CCPA), and any applicable state law.
4. If, in fact you determine that the amount of support coupled with the deduction for health care premiums exceeds the maximum deduction allowable, you must look to state law in the state where the employee is employed to determine the priority for withholding of the payment allowable (in the state of Nevada that limit is 50% of the employees aggregate disposable income).

The Nevada Child Support Enforcement Program adopted a state regulation, effective October 1, 2007, regarding income withholding hierarchy; please see the regulation below under the section titled Employer Responsibilities. If the CCPA limits preclude payment of ongoing support and health care premiums you must notify the issuing agency by completing No. 5 on the Employer Response form and send the form to the requesting child support agency within 20 days.

5. If enrollment cannot be completed until after a waiting period or other contingency, you must notify the Plan Administrator when the employee is eligible for enrollment. In order to be "qualified", a medical support order must clearly specify:
 - o the name and last known address of the participant and the name and address of each child covered by the order;
 - o a reasonable description of the coverage to be provided, or the manner in which coverage will be determined; and
 - o the period for which the order applies.

State laws require that health care coverage be provided under a medical support order even if the child:

- o was born out of wedlock,
- o is not claimed as a dependent for tax purposes, or
- o does not reside with the parent or in the insurer's service area.

Instructions to Employer:

This document serves as notice that the employee identified on this National Medical Support Notice is obligated by a court or administrative child support order to provide health care coverage for the child(ren) identified on this Notice. This National Medical Support Notice replaces any Medical Support Notice that the Issuing Agency has previously served on you with respect to the employee and the children listed on this Notice. If the employee already has enrolled the child(ren) in health care coverage, the employer should contact the issuing agency to provide coverage information.

The document consists of Part A - Notice to Withhold for Health Care Coverage for the employer to withhold any employee contributions required by the group health plan(s) in which the child(ren) is/are enrolled; and Part B - Medical Support Notice to the Plan Administrator, which must be forwarded to the administrator of each group health plan identified by the employer to enroll the eligible child(ren), or completed by the employer, if the employer serves as the health plan administrator.

Employer Responsibilities:

1. If the individual named above is not your employee, or if family health care coverage is not available, please complete items 1, 2, 3, 4, 5 of the Employer Response as appropriate, and return it to the Issuing Agency. NO FURTHER ACTION IS NECESSARY.
2. If family health care coverage is available for which the child (ren) identified above may be eligible, you are required to:
 - o Transfer, not later than 20 business days after the date of this Notice, a copy of Part B - medical Support Notice to the Plan Administrator to the administrator of each appropriate group health plan for which the child(ren) may be eligible, and

- o Upon notification from the plan administrator(s) that the child(ren) is/are enrolled, either: withhold from the employee's income any employee contributions required under each group health plan, in accordance with the applicable law of the employees principal place of employment and transfer employee contributions to the appropriate plan(s), or complete item 5 of the Employer Response to notify the Issuing Agency that enrollment cannot be completed because of prioritization or limitations on withholding.
3. If the plan administrator notifies you that the employee is subject to a waiting period that expires more than 90 days from the date of its receipt of Part B of this Notice, or whose duration is determined by a measure other than the passage of time (for example, the completion of a certain number of hours worked), notify the issuing agency of the enrollment timeframe and notify the plan administrator when the employee is eligible to enroll in the plan and that this Notice requires the enrollment of the child(ren) named in the Notice in the plan.

Limitations on Withholding:

The total amount withheld for both cash and medical support cannot exceed 50% of the employee's aggregate disposable weekly earnings. The employer may not withhold more under this National Medical Support Notice than the lesser of:

1. The amounts allowed by the Federal Consumer Credit Protection Act (15 U.S.C., section 1673(b));
2. The amounts allowed by the State of the employee's principal place of employment; or The Federal limit applies to the aggregate disposable weekly earnings (ADWE). ADWE is the net income left after making mandatory deductions such as State, Federal, local taxes; Social Security taxes; and Medicare taxes. As required under section 2.b.2 of the Employer Responsibilities on prior page, complete item 5 of the Employer Response to notify the Issuing Agency that enrollment cannot be completed because of prioritization or limitations on withholding.

Priority of Withholding:

If withholding is required for employee contributions to one or more plans under this notice and for a support obligation under a separate notice and available funds are insufficient for withholding for both cash and medical support contributions, the employer must withhold amounts for purposes of cash support and medical support contributions in accordance with the law, if any, of the State of the employee's principal place of employment requiring prioritization between cash and medical support. The Nevada Child Support Enforcement Program adopted a state regulation regarding an income withholding hierarchy. Please allocate the funds available according to the regulation below.

STATE REGULATION:

When there are insufficient funds available to meet the employees contribution necessary for health coverage for the child(ren) and also to comply with any income withholding orders received by the employer, up to the limits of the Consumer Credit Protection Act, 15 U.S.C. 1673 (b), the employer shall allocate the funds available in accordance with the following priority, unless a court or administrative order directs otherwise:

1. Current child and spousal support;
2. Health insurance premiums or current cash medical support;
3. Arrearages; and
4. Other child support obligations

If an employee has insufficient funds available to enroll the child(ren) in the health insurance program due to the CCPA limits, follow Section 2.b.2 of the Employer Responsibilities on the prior page and complete item 5 of the Employer Response, and return the form to the Issuing Agency advising enrollment cannot be completed due to insufficient funds.

Duration of Withholding:

The child(ren) shall be treated as dependents under the terms of the plan. Coverage of a child as a dependent will end when similarly situated dependents are no longer eligible for coverage under the terms of the plan. However, the continuation coverage provisions of ERISA may entitle the child to continuation coverage under the plan. The employer must continue to withhold employee contributions and may not disenroll (or eliminate coverage for) the child(ren) unless:

1. The employer is provided satisfactory written evidence that:
 - o The court or administrative child support order referred to above is no longer in effect; or
 - o The child(ren) is or will be enrolled in comparable coverage which will take effect no later than the effective date of dis-enrollment from the plan; or
2. The employer eliminates family health coverage for all of its employees.

Possible Sanctions:

An employer may be subject to sanctions or penalties imposed under State law and/or ERISA for discharging an employee from employment, refusing to employ, or taking disciplinary action against any employee because of medical child support withholding, or for failing to withhold income, or transmit such withheld amounts to the applicable plan(s) as the Notice directs.

Sanctions or penalties may be imposed under State law against an employer for failure to respond and or for non-compliance with this Notice.

Notice of Termination of Employment:

In any case in which the above employee's employment terminates, the employer must promptly notify the Issuing Agency listed above of such termination. This requirement may be satisfied by sending to the Issuing Agency a copy of Part A with item 4 checked or any notice the employer is required to provide under the continuation coverage provisions of ERISA or the Health Insurance Portability and Accountability Act.

Employee Liability for Contribution to Plan:

The employee is liable for any employee contributions that are required under the plan(s) for enrollment of the child(ren) and is subject to appropriate enforcement. The employee may contest the withholding under this Notice based on a mistake of fact (such as the identity of the obligor). Should an employee contest the withholding under this Notice, the employer must proceed to comply with the employer responsibilities in this Notice until notified by the Issuing Agency to discontinue withholding. To contest the withholding under this Notice, the employee should contact the Issuing Agency at the address and telephone number listed on the Notice. With respect to plans subject to ERISA, it is the view of the Department of Labor that Federal Courts have jurisdiction if the employee challenges a determination that the Notice constitutes a Qualified Medical Child Support Order.

Contact for Questions:

If you have any questions regarding this Notice, you may contact the Issuing Agency at the address and telephone number listed on the notice.

Instructions to Plan Administrator:

This Notice has been forwarded from the employer identified above to you as the plan administrator of a group health plan maintained by the employer (or a group health plan to which the employer contributes) and in which the non-custodial parent/participant identified above is enrolled or is eligible for enrollment.

This Notice serves to inform you that the non-custodial parent/ participant is obligated by an order issued by the court or agency identified above to provide health care coverage for the child(ren) under the group health plan(s) as described on Part B.

If the participant and child(ren) and their mailing addresses (or that of a Substituted Official or Agency) are identified above, and if coverage for the child(ren) is or will become available, this Notice constitutes a "qualified medical child support order" (QMCSO) under ERISA or CSPIA, as applicable. (If any mailing address is not present, but it is reasonably accessible, this Notice will not fail to be a QMCSO on that basis.) You must, within 40 business days of the date of this Notice, or sooner if reasonable:

Complete Part B - Plan Administrator Response - and send it to the Issuing Agency:

- **If you checked Response 2:**

Notify the non-custodial parent/participant named above, each named child, and the custodial parent that coverage of the child(ren) is or will become available (notification of the custodial parent will be deemed notification of the child(ren) if they reside at the same address);

- Furnish the custodial parent a description of the coverage available and the effective date of the coverage, including, if not already provided, a summary plan description and any forms, documents, or information necessary to effectuate such coverage, as well as information necessary to submit claims for benefits;

- **If you checked Response 3:**

1. If you have not already done so, provide to the Issuing Agency copies of applicable summary plan descriptions or other documents that describe available coverage including the additional participant contribution necessary to obtain coverage for the child (ren) under each option and whether there is a limited service area for any option;
2. If the plan has a default option, you are to enroll the child(ren) in the default option if you have not received an election from the Issuing Agency within 20 business days of the date you returned the Response. If the plan does not have a default option, you are to enroll the child(ren) in the option selected by the Issuing Agency.
3. If the participant is subject to a waiting period that expires more than 90 days from the date of receipt of this Notice, or has not completed a waiting period whose duration is determined by a measure other than the passage of time (for example, the completion of a certain number of hours worked), complete Response 4 on the Plan Administrator Response and return to the employer and the Issuing Agency, and notify the participant and the custodial parent; and upon satisfaction of the period or requirement, complete enrollment under Response 2 or 3, and
4. Upon completion of the enrollment, transfer the applicable information on Part B – Plan Administrator Response to the employer for a determination that the necessary employee contributions are available. Inform the employer that the enrollment is pursuant to a National Medical Support Notice. (B) If within 40 business days of the date of this Notice, or sooner if reasonable, you determine that this Notice does not constitute a QMCSO, you must complete Response 5 of Part B - Plan Administrator Response and send it to the Issuing Agency, and inform the non-custodial parent/participant, custodial parent, and child(ren) of the specific reasons for your determination. (C) Any required notification of the custodial parent, child(ren) and/or participant that is required may be satisfied by sending the party a copy of the Plan Administrator Response, if appropriate.

Unlawful Refusal to Enroll:

Enrollment of a child may not be denied on the ground that: (1) the child was born out of wedlock;(2) the child is not claimed as a dependent on the participant's Federal income tax return; (3) the child does not reside with the participant or in the plan's service area; or (4) because the child is receiving benefits or is eligible to receive benefits under the State Medicaid plan. If the plan requires that the participant be enrolled in order for the child(ren) to be enrolled, and the participant is not currently enrolled, you must enroll both the participant and the child(ren). All enrollments are to be made without regard to open season restrictions.

Payment of Claims:

A child covered by a QMCSO, or the child's custodial parent, legal guardian, or the provider of services to the child, or a State agency to the extent assigned the child's rights, may file claims and the plan shall make payment for covered benefits or reimbursement directly to such party.

Period of Coverage:

The alternate recipient(s) shall be treated as dependents under the terms of the plan. Coverage of an alternate recipient as a dependent will end when similarly situated dependents are no longer eligible for coverage under the terms of the plan. However, the continuation coverage provisions of ERISA or other applicable law may entitle the alternate recipient to continue coverage under the plan. Once a child is enrolled in the plan as directed above, the alternate recipient may not be disenrolled unless the plan administrator is provided satisfactory written evidence that either:

1. the court or administrative child support order referred to above is no longer in effect, or
2. the alternate recipient is or will be enrolled in comparable coverage which will take effect no later than the effective date of disenrollment from the plan;
3. The employer eliminates family health coverage for all of its employees; or
4. Any available continuation coverage is not elected, or the period of such coverage expires.

Termination Notices:**When to Report Terminations:**

A termination occurs when the employee quits, retires, is fired or laid-off. All terminated employees who have child support income withholding orders must report employee terminations to the child support office that issued the income withholding order/notice. Reporting a termination should be done as soon as possible following the termination date. Reporting a termination lets the child support office know why the employer is no longer withholding income. Thus the child support office is alerted to issue a new income withholding order as appropriate. Even if the employee left during the first pay period, a termination report must be made because:

- An employer-employee relationship existed
- The employee filled out a W-4 form
- A new hire report was submitted for that employee
- A withholding order/notice was received for that employee

How to Report Terminations:

Upon termination, mail or fax the following information to the office which sent the income withholding notice:

- Employees Full Name
- Employees Social Security Number
- Employees Last Known Home Address
- New Employer and Address (if known)
- Date of Separation

Additional information on medical support or insurance must be reported, primarily to avoid interruption of medical coverage for the employees child(ren).

The employee must make child support payments directly to SCaDU until a new income withholding order/notice is issued to a new employer. This action will avoid any interruption of child support payments and accrual of child support debt for the employees child(ren).

Frequently Asked Questions:

Common General Questions from Employers:

Which Nevada laws require me to withhold income from my employees or contractors and send the money to the Nevada Child Support Enforcement Program (CSE)?

Nevada Revised Statutes Chapter 31A give Nevada courts and the CSE authority to serve any employer or other payer of income with an Order to Withhold Income from any employee or contractor who owes child support. The money withheld must be sent to CSE as directed in the order.

The Order to Withhold Income requires me to withhold a certain amount on a monthly basis. I pay my employees every two weeks (or the first and the fifteenth, or every week, etc.). Can I divide the amount I withhold among the pay periods?

Yes. You can withhold in a manner which best fits your payroll system as long as you transmit the money withheld to the enforcing authority within seven (7) days after each scheduled payroll date AND you remit the total of the monthly amount to be withheld every month.

What amounts are considered income for my employee?

Income includes, but is not limited to wages, tips, salaries, bonuses, commissions and compensation as an independent contractor.

It costs me money to withhold income and send it to CSE. Can I recover my costs?

Nevada Revised Statute 31A.090 allows the employer to deduct up to \$3 for each withholding from the amount paid the employee as reimbursement for the cost of carrying out this responsibility.

What if I don't follow the Order to Withhold Income?

Under Nevada law, if an employer wrongfully refuses to withhold from the wages and commissions of a responsible parent as required in the Notice of Withholding from the enforcing authority, intentionally fails to deliver to the enforcing authority any money required to be withheld, or knowingly misrepresents the income of an employee the employer shall pay the amount refused to be withheld to the enforcing authority, and may be ordered to pay punitive damages of up to \$1,000 for each pay period of noncompliance.

What if an employee for whom I have an Order to Withhold Income quits or is laid off for a period of time?

The employer must notify the enforcing authority when the responsible parent subject to withholding terminates employment, and provide the responsible parent's last known address and the name of any new employer of that parent, if known.

Once I begin withholding, when must I send the money withheld to CSE?

Deliver the money withheld to the enforcing authority within seven (7) days after the date of each payment of the regularly scheduled payroll of the employer.

I have several employees for whom I have received Orders to Withhold Income. Must I send separate checks for each employee?

No. All child support agencies are required to have a centralized unit for the collection and disbursement of child support. The benefits for the employer include a reduction in check processing and postage and handling costs. All Nevada child support payments made through income withholding need to be payable to **SCaDU** and are required to have the following information:

1. Name (first, middle, last) and Social Security Number of the person responsible for paying child support
2. Child support case number, if applicable
3. Company name and telephone number
4. Amount withheld for each employee

Which can be mailed to:

SCaDU
PO Box 98950
Las Vegas, NV 89193-8950

Common Questions Regarding the \$2.00 State Treasurer Income Withholding Fee:

What is the withholding fee?

NRS 31A.075 requires employers to deduct a \$2.00 fee from each employee who is subject to a Nevada wage withholding for child support, up to two times per month. The fees collected pursuant to the statute are to be sent, separately from the child support withholdings, to the Nevada State Treasurer.

Is the \$2.00 fee withheld before or after the child support obligation is withheld?

Under NRS 31A.080(3), the fee is to be deducted from the income due the obligor after the withholding of child support pursuant to the statute.

An employer has a withholding order from another state. Does the employer collect the fee on that withholding as well?

No. The only withholding orders subject to the mandatory \$2.00 fee are those which state the money collected is to be sent to the Nevada State Collections and Disbursement Unit (SCaDU).

NRS 31A.080(5) requires that the State Treasurer be notified when an obligor's employment terminates. Since employers are already notifying the enforcing authority, is this necessary?

No - It is sufficient for employers to notify the enforcing authority when an employee terminates.

Do employers in other states have to withhold the fee?

The \$2.00 fee must be withheld by out of state employers if the fee is stated as a sum certain amount in the Income Withholding Order/Notice. However, if it is not, out of state employers are subject to the laws of their state. However, if they choose to avail themselves of the optional \$3.00 employer cost recovery fee allowed for withholdings under Nevada statute, then by analogy the \$2.00 Treasurer's fee should also be applied.

When an employee (obligor) has multiple child support orders, is the fee per order or per obligor?

The statute states the fee is to be deducted for each withholding of income. Employers who have more than one Nevada order to withhold for the same employee are to combine the orders and send one check for the combined amounts to the Nevada State Collections and Disbursement Unit (SCaDU).

That would constitute one withholding since the employer would have prorated the amount to be withheld among all the orders, and then deducted that one total amount from the employee's income. Therefore, the employer would withhold the \$2.00 fee for that withholding. If the employer is withholding for one or more Nevada orders in addition to an out of state order, they would only collect the \$2.00 for the Nevada withholding and send that to the State Treasurer's office. If the employer is sending one check with multiple employees, they would withhold the fee for each employee listed on the child support check being sent to the SCaDU, and send the fee amount (s) to the Treasurer's office.

Where do Employers Send the \$2 Withholding Fees?

EFT:

The State of Nevada prefers to accept funds electronically using the CCD+ format. We also have the capability of accepting the CTX820 format. Both formats contain an electronic addenda record as outlined by the National Automated Clearing House Association (NACHA). Please contact your financial institution prior to sending money through this process to ensure that these format requirements can be met. To submit Income Withholding Fees via EFT, use the following information:

- EFT Routing Number: 021052053
- EFT Account Number: 99167310
- FIPS Code: 32000

Mail In:

Payments by mail must be made by money order, cashier's check or business check payable to Nevada State Treasurer and sent to the following address:

NEVADA STATE TREASURER'S OFFICE
PO BOX 844500
LOS ANGELES, CA 90084-4500

*****NOTE: THIS ADDRESS IS FOR THE \$2.00 FEE ONLY. CHILD SUPPORT PAYMENTS MUST BE SENT TO THE SCADU PO BOX *****

If an employer receives notices to withhold income for more than one employee, the employer may consolidate the fee amounts payable to the State Treasurer and pay those amounts with one submission or check.

Each payment to the State Treasurer must be attached to a statement which provides the full name and social security number of each employee for whom the fee is made, and the fee amount(s) transmitted for the employee.

Telephone:

To pay by phone, please call 1-877-836-6550 and follow the instructions. You will need to provide the full name of the employee, employee's social security number and UPI / case number (optional). The following payment types are accepted: Credit and debit cards with Visa, MasterCard, or Discover logo and electronic check. There is no convenience fee for this service. Your financial institution may charge additional fees.

Online:

Visit the Department of Welfare and Supportive Services at

<http://dwss.nv.gov/?ChildSupportOnlinePayments.html>

Other:

Is there any additional reporting due when remitting the collected fees on a quarterly basis?
The only requirement under the statute is to include with every remittance a statement identifying by name and social security number each obligor from whom the fee was collected and the amount transmitted for that obligor.

If the employer has a weekly payroll do they have to send a check every week?
No. The maximum number of times employers must withhold this fee is twice per month per employee. They have the option of how often they send the monies collected to the State Treasurer's office, but must submit the fees at least quarterly.

Who do employers contact with additional questions?

For general questions employers may call the Division of Welfare and Supportive Services Customer Service Unit at (775) 684-0704. Questions may be emailed to: cse@dwss.nv.gov

To Recap:

1. Deduct child support payment, submit via EFT, online, or mail to SCaDU.
2. Deduct the \$2.00 Treasurer's Fee, submit via EFT, online, or mail to the State Treasurer.
3. Deduct up to \$3.00 for each withholding, which is retained by the employer.

Employer responsibilities regarding child support fall into four (4) areas:

1. Report all newly hired or re-hired employees.
2. Pursuant to an order, withhold income for child support and health insurance premiums for medical support.
3. Remit withheld payments.
4. Report terminated employees.

Employers who comply with child support laws help their communities:

- By deducting for child and medical support obligations - More than 70% of child support collections sent to families come from income withholding.
- By saving taxpayers' dollars - Child support collections reimburse public assistance spending and reduce government spending by increasing child support collections for families who would otherwise be forced to seek public assistance.
- By preventing and reducing fraud - State agencies use new hire employment information to reduce over payments in areas of public assistance, unemployment insurance, disability insurance, and workers' compensation benefits.
- By promoting a stable and reliable workforce - Employees whose children are provided consistent support will face less stress and be better able to focus on their jobs.
- By encouraging a future skilled workforce - Providing financial stability through child support contributes to the education and training of a new generation of **workers**.