# WEST VIRGINIA CODE: §48-14-407

**§48-14-407. Contents of notice to source of income.**

(a) The source of income of any obligor who is subject to withholding, upon being given notice of withholding, shall withhold from such obligor's income the amount specified by the notice and pay such amount to the Bureau for Child Support Enforcement for distribution. The notice given to the source of income shall contain only such information as may be necessary for the source of income to comply with the withholding order and no source of income may require additional information or documentation. Such notice to the source of income shall include, at a minimum, the following:

(1) The amount to be withheld from the obligor's disposable earnings and a statement that the amount to be withheld for support and other purposes, including the fee specified under subdivision (3) of this subsection, may not be in excess of the maximum amounts permitted under Section 303(b) of the federal Consumer Credit Protection Act or limitations imposed under the provisions of this code;

(2) That the source of income shall send the amount to be withheld from the obligor's income to the Bureau for Child Support Enforcement, along with such identifying information as may be required by the bureau, the same day that the obligor is paid;

(3) That, in addition to the amount withheld under the provisions of subdivision (1) of this subsection, the source of income may deduct a fee, not to exceed $1, for administrative costs incurred by the source of income for each withholding;

(4) That withholding is binding on the source of income until further notice by the Bureau for Child Support Enforcement or until the source of income notifies the Bureau for Child Support Enforcement of a termination of the obligor's employment in accordance with the provisions of section four hundred twelve of this article;

(5) That the source of income is subject to a fine for discharging an obligor from employment, refusing to employ or taking disciplinary action against any obligor because of the withholding;

(6) That when the source of income fails to withhold income in accordance with the provisions of the notice, the source of income is liable for the accumulated amount the source of income should have withheld from the obligor's income;

(7) That the withholding under the provisions of this part shall have priority over any other legal process under the laws of this state against the same income and shall be effective despite any exemption that might otherwise be applicable to the same income;

(8) That when an employer has more than one employee who is an obligor who is subject to

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wage withholding from income under the provisions of this code, the employer may combine all withheld payments to the Bureau for Child Support Enforcement when the employer properly identifies each payment with the information listed in this part. A source of income is liable to an obligee, including the State of West Virginia or the Department of Human Services where appropriate, for any amount which the source of income fails to identify with the information required by this part and is therefore not received by the obligee;

(9) That the source of income shall implement withholding no later than the first pay period or first date for payment of income that occurs after fourteen days following the date the notice to the source of income was mailed; and

(10) That the source of income shall notify the Bureau for Child Support Enforcement promptly when the obligor terminates his or her employment or otherwise ceases receiving income from the source of income and shall provide the obligor's last known address and the name and address of the obligor's new source of income, if known.

(b) The Bureau for Child Support Enforcement shall, by administrative rule, establish procedures for promptly refunding to obligors amounts which have been improperly withheld under the provisions of this part. When a court reduces an order of support, the Bureau for Child Support Enforcement is not liable for refunding amounts which have been withheld pursuant to a court order enforceable at the time that the bureau received the funds unless the funds were kept by the state. The obligee or obligor who received the benefit of the withheld amounts shall be liable for promptly refunding any amounts which would constitute an overpayment of the support obligation.

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