



This case is part of protracted postdissolution enforcement proceedings for an amended final judgment of dissolution entered in 2015. In June 2018, the trial court entered a final judgment on the Former Wife's third motion for contempt and enforcement. The court found that the Former Husband had alimony and child support arrearages of \$53,561.22. The court entered an amended IWO requiring his employer to withhold 65% of his monthly disposable income.

On appeal, this court affirmed the arrearage judgment in full and affirmed the portion of the amended IWO requiring the 65% deduction. See Moore, 272 So. 3d at 521. However, this court reversed the amended IWO to the extent that it failed to comply with the requirement of section 61.1301(1), Florida Statutes (2018), that it specify "how the arrearage amounts and the original obligations are to be treated in relation to the total percentage deducted." Moore, 272 So. 3d at 521. This failing made it impossible for a future employer to know how to apply the deduction amount and for a court to enforce payment. Id. It also made it impossible for the Former Husband to know how much he is paying toward his obligations and when his arrearage obligations expire. Id.

On remand in June 2019, the trial court entered the second amended IWO that is the subject of this appeal. That IWO is identical in all material respects to the first one, but it contains an addendum providing as follows:

Of the amount deducted from the payor's paycheck, the funds shall first be applied toward the ongoing alimony obligation of \$3,000.00 per month. Thereafter, any remaining funds shall be applied toward the ongoing child support obligation of \$915.64 per month and \$292.24 per month toward the payor's arrears, for a total child support payment of \$1,207.88 per month. Any remaining funds

deducted from the payor's paycheck shall be applied toward alimony arrears.

On appeal, the Former Husband argues that the second amended IWO does not comply with this court's mandate in Moore or section 61.1301. Specifically, he argues that the order fails to set forth (1) the amount of the arrearages and (2) the total amount of income to be deducted for each pay period both before and after arrearages are paid. He also argues that the order fails to comply with section 61.13(1)(a)(1) because it does not include a child support reduction/termination schedule.

Section 61.1301(1)(a) requires courts to enter an IWO upon entry of an order establishing, enforcing, or modifying an alimony and/or a child support obligation.

Section 61.1301(1)(b)(2) requires that an IWO

2. State the amount of arrearage owed, if any, and direct a payor to withhold an additional 20 percent or more of the periodic amount specified in the order establishing, enforcing, or modifying the obligation, until full payment is made of any arrearage . . . .

Section 61.13(1)(a)(1) requires that IWOs entered after October 1, 2010, provide the following additional information for child support obligations:

- a. For child support to terminate on a child's 18th birthday unless the court finds or previously found that s. 743.07(2) applies, or is otherwise agreed to by the parties;
- b. A schedule, based on the record existing at the time of the order, stating the amount of the monthly child support obligation for all the minor children at the time of the order and the amount of child support that will be owed for any remaining children after one or more of the children are no longer entitled to receive child support; and
- c. The month, day, and year that the reduction or termination of child support becomes effective.

We conclude that the second amended IWO does not comply with the requirements of sections 61.1301(1)(b)(2) and 61.13(1)(a)(1) or alleviate all of the

concerns expressed regarding the first amended IWO in Moore. While the addendum explains how to apportion the amounts deducted and in what priority, it does not set forth the total amounts of the arrearages. It also fails to set forth a schedule establishing when the Former Husband's child support obligation expires. Thus, it still does not allow the Former Husband to know how much he is paying toward his obligations and when his obligations expire.

We reject the Former Husband's argument that the second amended IWO must also specify in dollars the total amount of income to be deducted for each pay period both before and after arrearages are paid. In Moore, this court specifically stated that the opinion should not "be read as precluding the use of percentages rather than exact dollar amounts to determine the amount of the monthly income deduction and its application to the various obligations the income deduction order enforces." 272 So. 3d at 521.

Accordingly, we reverse the second amended IWO based on its failure to set out the total amount of arrearages for alimony and child support, respectively, and a schedule for child support reduction/termination. We remand for the court to enter a third amended IWO adding these specific provisions.

Reversed and remanded.

VILLANTI and BADALAMENTI, JJ., Concur.