New Yorkno provision North Carolinapublic Hospitals: \$1.00 for	
each deduction	
North Dakota\$25.00 paid by creditor	
Ohio	
Oklahoma\$10 for answering summons	S
Oregon\$2.00 per week, assessed after garnishment has	
been paid off.	
Pennsylvania\$5 from landlord amount	
Puerto Ricono provision	
Rhode Island\$5.00 for each garnishment served	
South Carolinano provision	
South Dakota\$15 paid by creditor	
Tennessee may deduct \$5.00 for	
state employees	
Texas\$10.00 per month under state	te
or federal wage attach-	
ments (i.e. student loans)	
Utah	
and \$25 for continuing	
garnishment, paid by the	
creditor	
Vermont\$10 or \$50 paid by creditor	
Virginia\$10 for each garnishment summons served	
Washington\$20 for first answer and \$10	1
at the time second answe	
is submitted	
West Virginia no provision	
Wisconsin\$15 paid by creditor for	
garnishment summons	
Wyomingno provision	

ADP is not responsible for any inaccuracies contained in this guide. Wage deduction regulations are always subject to change.

Federal Law does not prohibit you from collecting fee, look at state law.

ADP has about 540,000 payroll clients; pays 1-in-6 U.S. employees - and approximately 31 million worldwide on their payday and printed and delivered over 52 million year-end tax statements in North America. Electronically moved over \$1 trillion in client tax, direct deposit, and related client funds in fiscal 2009.

Call on ADP for accurate and timely handling of your payroll requirements...to withhold the taxes, make the tax deposits and prepare/file your wage and tax reports.

Call our toll-free number, 1.800.CALL ADP (1.800.225.5237) or visit us at http://www.adp.com/tools-and-resources/products-demos-reference-pdfs/hr-management-and-benefits.aspx

The ADP Logo and ADP are registered trademarks of ADP, Inc.



ADP, Inc. One ADP Boulevard Roseland, NJ 07068

Employer Reimbursement **Guide for Child** Support and Garnishment **Processing**

CHILD SUPPORT ORDERS:

Fee For Employer's Administrative Costs

Most states allow an employer to charge a fee to the employee for the administrative costs of processing a court-ordered support withholding.

The fee is deducted from the employee's wages, not from the support payment. However, the combined amount of employer fee and support payment may not exceed the deduction limit set by the federal Consumer Credit Protection Act or the state's debtor protection laws, whichever is more favorable to employees.

If the support withholding by itself meets or exceeds Federal limits, an employer may reduce the amount withheld for support in order to collect the administrative fee. It is advisable to explain why the withholding was reduced by submitting a note with the remittance. If there is a deficiency between the amount withheld and the ordered support payment, the employer may charge the employee fee later as funds become available.

The maximum fee that a state allows usually is shown on the court's notice of withholding, and is on the following table.

State	Maximum Employer Fee Deduction
Alabama	•
Alaska	
Arizona	greater of \$1.00 per pay period or \$4.00 per month
Arkansas	\$2.50 per pay period
California	. \$1.50 per remittance
Colorado	. \$5.00 per month
Connecticut	. no provision
Delaware	. no provision
District of Columbia	. \$2.00 per remittance
Florida	. \$5.00 for first deduction;
	thereafter \$2.00 per remittance
Georgia	
	thereafter \$3.00 per remittance
Guam	
Hawaii	
Idaho	
Illinois	
Indiana	•
lowa	•
Kansas	lesser of \$5.00 per pay period
	or \$10 per month
Kentucky	
Louisiana	
Maine	
Maryland	
Massachusetts	\$1.00 per remittance

Michigan Income submitted by electronic
means: \$1 each payment,
but not to exceed \$2 per
month. Income submitted
by other means: \$2 each
payment, but not to exceed
\$4 per month
Minnesota\$1.00 per remittance
Mississippi\$2.00 per remittance
Missouri\$6.00 per month
Montana \$5.00 per month
Nebraska\$2.50 per month
Nevada\$3.00 per remittance
New Hampshire \$1.00 per remittance
New Jersey \$1.00 per remittance
New Mexico \$1.00 per remittance
New York no provision
North Carolina \$2.00 per remittance
North Dakota\$3.00 per month
Ohio greater of \$2.00 or 1% of the
amount remitted
Oklahoma
exceed \$10.00 per month
Oregon\$5.00 per month
Pennsylvania
Puerto Rico
South Carolina \$3.00 per remittance
South Dakota\$3.00 per month
Tennessee up to 5% of remittance not to
exceed \$5.00
Texas\$10.00 per month
Utah one time fee of \$25.00 payable
over several pay periods
Vermont\$5.00 per month
Virginia\$5.00 per remittance
Washington\$10.00 for the first remittance;
thereafter \$1.00 per remittance
West Virginia \$1.00 per remittance
Wisconsin \$3.00 per remittance
Wyoming\$5.00 per remittance

WAGE GARNISHMENT ORDERS:

Fee for Employer's Administrative Costs

Garnishment procedures enable creditors to obtain a court order to withhold some portion of an individual's wages for the payment of a debt. The court order is directed to the employer in order to reach the employee's wages before they are paid. Some states provide for an administrative fee to reimburse such employers for their efforts.

Unlike the administrative fees for child support, which are generally collected from the employee, state law may direct the administrative fee for a commercial garnishment to be paid by the creditor. The fee may be deducted from the payment to the creditor, or paid to the employer at the outset when the withholding order is served.

The following table indicates which states have a provision for the reimbursement of employer administrative costs related to garnishment orders.

State	Maximum Employer Fee
Alabama	
Alaska	.\$5.00 per order for student
	loans wage attachments
Arizona	
Arkansas	
California	
Colorado	•
Connecticut	
Delaware	
District of Columbia	
Florida	,
	\$2.00-thereafter
Georgia	
	is greater, but not to
_	exceed \$100.00
Guam	
Hawaii	
Idaho	
Illinois	•
	to be deducted
Indiana	.\$12 per garnishment notice
	or 3% of order; whichever
	is greater. Payable half by
	employee; half by creditor
lowa	.no provision
Kansas	
	period or per Ch. 61
	\$20 per 30-day period for
	which income is withheld.
Kentucky	.no provision
Louisiana	.\$3.00 per remittance
	.\$1.00 from amount withheld
	prior to remittance
Maryland	.no provision
Massachusetts	
	.\$6.00 paid by creditor, at the
_	time writ is served
Minnesota	.\$15 paid by creditor, at the
	time of writ is served
Mississippi	.no provision
Missouri	.\$8.00 or 2% of garnishment,
	whichever is greater
Montana	
Nebraska	
Nevada	•
	\$5.00 included with writ; paid
	by creditor
New Hampshire	•
New Jersey	
	creditor funds
New Mexico	