

County Tax – Wage Exemption Calculation form

WAGE EXEMPTION CALCULATION
(to be filled out by employers only)

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| 1. Debtor's gross wages for period covered by this payment | \$ _____ |
| 2. Total amount required to be withheld by law for amount
in Line 1 (Federal and state withholding, Social Security, etc.) | \$ _____ |
| 3. Debtor's disposable wages (Subtract Line 2 from Line 1) | \$ _____ |
| 4. Normal exemption (Enter 75 percent of Line 3) | \$ _____ |
| 5. Minimum exemption (check one) | |
| ___ \$254 (payment of wages weekly) | |
| ___ \$ 509 (payment of wages every two weeks) | |
| ___ \$545 (payment of wages half-monthly) | |
| ___ \$1,090 (payment of wages monthly) | |
| ___ \$ _____ (Any other period longer than one week, including
partial payments for less than full pay period) (Multiply
\$254 by number of weeks or fraction of a week) | |
| 6. Wages exempt from garnishment (Line 4 or 5, whichever is greater) ... | \$ _____ |
| 7. Nonexempt wages (Subtract Line 6 from Line 3) | \$ _____ |
| 8. Amount withheld for this pay period pursuant to a support order under
support withholding process or another writ with priority | \$ _____ |
| 9. Wages subject to garnishment (Subtract Line 8 from Line 7)..... | \$ _____ |

INSTRUCTIONS FOR WAGE EXEMPTION CALCULATION FORM

If you employ the Debtor named in the notice of garnishment, you must fill out and return this Wage Exemption Calculation form. Each time you pay the Debtor for wages accruing on or before the date you received the notice of garnishment you must fill out and send a Wage Exemption Calculation form.

Normal wage exemption. The wage exemption calculation is based on the amount of the payment you make under the notice of garnishment. The normal wage exemption in Line 4 is 75 percent of the employee's disposable wages in Line 3.

Minimum wage exemption. The minimum exemption in Line 5 is also based on the amount of the payment you are making. The minimum exemption is designed to ensure that an employee receives at least a certain minimum amount in any one-week period. If the payment is for a one-week period (without regard to whether the period is a calendar week or any other seven-day period), the minimum exemption is \$254. The minimum exemption is \$509 if the payment is for a two-week period. If the payment is for one-half of one month (i.e., the Debtor is paid twice each month), the minimum exemption is \$545. The minimum exemption for a monthly payment is \$1,090.

If the payment you are making is based on some period of time other than one week, two weeks, half month or month, and the payment is for more than one week, you must calculate the minimum exemption by multiplying \$254 by the number of weeks covered by the paycheck, including any fraction of a week. You should round the amount calculated to the nearest dollar.

Example 1: You pay Debtor A every 10 days. Each 10-day period is equal to 1.429 weeks (10 divided by 7). The minimum exemption is \$363 (\$254 x 1.429 rounded to the nearest dollar).

You must use this same calculation for computing the minimum exemption when making a payment for less than a full pay period.

Example 2: You pay Debtor A on a monthly basis. You receive a notice of garnishment covering wages through October 15. You are required to make a payment under that notice of garnishment for the wages owing to Debtor A for the period beginning October 1 and ending October 15. This period is equal to 2.143 weeks (15 divided by 7). The minimum exemption is \$544 (\$254 x 2.143 rounded to the nearest dollar).

The amount of time actually worked by the Debtor during the period covered by the paycheck does not affect the calculation of the minimum exemption.

Example 3: You pay Debtor A on a weekly basis. Debtor A works two days per week. The minimum exemption is \$254 for each weekly payment you make for Debtor A.

If the payment you are making is based on a period of time less than one week, the minimum wage exemption may not exceed \$254 for any one-week period.

If you receive more than one writ or notice of garnishment. If you receive more than one writ or notice of garnishment for the same debtor, the writs and notices have priority based on the date on which you receive them. If the full amount of wages subject to garnishment for a given pay period is paid on the first garnishment, you should not make any payment on subsequently received writs or notices until the first writ or notice expires. In some cases, it may be necessary to make payments on two or more writs or notices for the same pay period.

Example 4. You have received a writ of garnishment for Debtor A. You pay Debtor A on a monthly basis. Before paying October wages, you receive a notice of garnishment. The writ expires on October 16. You will need to prepare two wage calculation forms for Debtor A's October wages and make payments under both garnishments. The wage exemption calculation form for the prior writ will be for the wages attributable to October 1 to October 15 as described in Example 2. The wage exemption calculation form for the notice will be for all wages for the month of October, but the amounts withheld under the prior writ must be subtracted on Line 8 to determine the October wages subject to garnishment under the second garnishment.