

State Lump Sum Information

State Contact Information and Address	Is there a State definition of Lump Sums?	Are Employers required to report lump sums? Cite the State law for lump sums.	What is the threshold amount for lump sum to be reported?	How long must the employer hold the lump sum?	Is the IWO used for lump sums?	Are other processes or document (s) used to attach lump sums?	Is the CCPA applied to lump sum payments?
<p>Alabama</p> <p>Melanie Duncan Phone: (334) 242-9300 Email: melanie.duncan@dhr.alabama.gov Website: www.dhr.state.al.us</p> <p>Alabama Department of Human Resources Child Support Enforcement Division Attention: Melanie Duncan P.O. Box 304000 Montgomery, AL 36116-4000</p>	No	No.			No		
<p>Alaska</p> <p>Marcia Allen, Employer Assistance Representative Phone: (907) 269-6089 Email: marcia_allen@alaska.gov</p> <p>Alaska Child Support Services Division 550 W. 7th Avenue, Suite 310 Anchorage, AK 99501-6699</p>	No	No			Yes.	Property withholding order	No Withhold 100% up to the amount of the debt

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<p>Arizona</p> <p>Arizona Department of Economic Security Phone: (602) 771-8000 OR (602) 771-8127 Fax: (602) 771-8130 Email: DCSE-POLICYQUESTIONS@azdes.gov Website: www.azdes.gov/dcse/</p> <p>Vicky Saenz Phone: (602) 771-9465 Email: vsaenz@azdes.gov</p> <p>Debbi Moring Phone: (602) 771-9477 Email: dmoring@azdes.gov</p> <p>Rosemary Hernandez Phone: (602) 771-9476 Email: rhernandez@azdes.gov</p> <p>AZ Dept. of Child Support Enforcement P.O. Box 40458 Phoenix, AZ 85067</p>	<p>Yes. Lump sum payment includes severance pay, sick pay, vacation pay, bonuses, insurance settlements, commissions, and stock options.</p>	<p>No.</p> <p>Arizona Revised Statute 25-505</p> <p>For additional information, visit the state website.</p>			<p>Yes.</p>	<p>Limited Income Withholding Order</p>	<p>No</p>

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<p>Arkansas</p> <p>Mary Smith Phone: (501) 682-6828 Email: mary.e.smith@ocse.state.ar.us</p> <p>Toni Erwin Phone: (800) 216-0224 Email: Employer.Relations@ocse.state.ar.us</p> <p>Arkansas OCSE Clearinghouse/SDU P.O. Box 8128 Little Rock, AR 72203</p>	<p>Yes, Lump Sum Payment means any: Form of income paid to an individual at other than regular or periodic intervals; or Payment regardless of frequency that is dependent upon meeting a condition precedent, including without limitation: The performance of a contract; A job performance standard or quota; he liquidation of unused sick or vacation pay or leave; The settlement of a claim; or An award for length of service. Net Lump-sum payment means the entire lump-sum payment less any amount required by law to be withheld.</p>	<p>No. Arkansas Code Ann. 9-14-201</p>	<p>N/A</p>	<p>N/A</p>	<p>Yes.</p>	<p>Garnishment process</p>	<p>The deduction is capped at 50% of the lump sum or the amount of the arrears whichever is less. Employers should contact OCSE to verify the amount of the arrears prior to releasing a lump-sum payment to the employee.</p>

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<p>California</p> <p>Jeanette Ramarui Phone: (916) 845-4920 Fax: (916) 636-2545 Email: jeanette.ramarui@dcss.ca.gov</p> <p>CA web address for counties: http://www.childsup.cahwnet.gov/county_locations.asp</p> <p>California Department of Child Support Services Attention: Jeanette Ramarui, MS-52 P.O. Box 419064 Rancho Cordova, CA 95741-9064</p>	<p>No, we do not specifically define lump sum payment; however our definition of income includes certain types of lump sum payments. Income includes wages, salary, bonus money, and benefits.</p>	<p>No. However, California does treat lump sum payments as income pursuant to California Family Code Section 5206; therefore they are subject to withholding. Employers are encouraged to contact the local child support agency when they know that an employee will be receiving a lump sum payment. The local child support agency will issue an Order/Notice to Withhold Income for the month in which the employee will receive the bonus to withhold part of the lump sum.</p>	<p>None</p>	<p>7 days</p>	<p>Yes.</p>	<p>None</p>	<p>Yes, and it cannot exceed 50% of disposable earnings.</p>

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<p>Colorado</p> <p>Arnold Erickson Phone: (303) 866-5178 Email: arnold.erickson@state.co.us</p> <p>Use county contact information provided on notice (number 10, "Additional Information to Employers").</p>	Yes.	<p>Yes.</p> <p>14-14-111.5,(4)(k.5) Colorado Revised Statutes.</p>	None	Normal remitting rules apply - Colorado requires that payments be remitted within 7 days from the date of withholding	Yes.	Garnishment	Yes, Colorado asks for 50% of the lump sum, up to the arrears balance.
<p>Connecticut</p> <p>Pam Hogan, Investigations Supervisor Phone: (860) 424-5124 Email: pamela.hogan@ct.gov</p> <p>Department of Social Services Bureau of Child Support Enforcement 25 Sigourney Street, 10th Floor Hartford, CT 06106-5033</p>	No.	No. CT statutes do not have a provision for collecting child support from lump sum bonuses payments.					
<p>Delaware</p> <p>Andrew Haman, Social Services Administrator Phone: (302) 395-6500 Email: Andrew.Haman@state.de.us</p> <p>DE Division of Child Support Enforcement P.O. Box 15012 Wilmington, DE 19850</p>							

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<p>District of Columbia</p> <p>Aggie Rhodes, Wage Withholding Manager Phone: (202) 724-2119 Email: Aggie.Rhodes@dc.gov</p> <p>Office of Attorney General Child Support Division 441 4th Street, NW, Suite 550N Washington, D.C. 20001</p>	No.	No. N/A	N/A	N/A	Yes.	No.	Yes.
<p>Florida</p> <p>Kristi Rushing Phone: (850) 488-9906 Email: rushingk@dor.state.fl.us</p> <p>Compliance Enforcement Process 4070 Esplanade Way, Suite 260 Tallahassee, FL 32399</p>	<p>"Lump sum" is not specifically defined in statute; however, F.S. 61.1301(1)(b)(5) states, "For purposes of this subparagraph, "bonus" means a payment in addition to an obligor's usual compensation and which is in addition to any amounts contracted for or otherwise legally due and shall not include any commission payments due an obligor."</p>	No. Employers are not required by statute to report lump sums.	There is no threshold amount for a lump sum to be reported.	There is no requirement for the employer to hold the lump sum. Payments must be remitted within 2 days of the pay date or the date of withholding.	Yes. The Income Deduction Notice is used for lump sums.	Court ordered liens are also used to attach lump sums.	No. The CCPA limits would apply to the regular wages but not to the lump sum portion.

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<p>Georgia</p> <p>Erica Thornton Phone: (404) 657-1131 Email: emthornton@dhr.state.ga.us</p> <p>Addresses for counties and mailing: http://ocss.dhr.georgia.gov</p> <p>Click on "Office Locations."</p>	No.	No. Not by statute. However, employers may be required to report and withhold lump sum payments such as bonuses, commissions or severance pay if that language is included in the court order.	Not applicable.	Not applicable.	No.	Order to Withhold and Deliver. Employer Status Letter. If the court order contains language regarding garnishments as an enforcement remedy the Employer Status Letter is used. If the court order does not contain this language the Order to Withhold and Deliver is processed.	Yes. 50% of disposable earnings up to the balance owed.
<p>Guam</p> <p>Yolanda Salalila, SDU Supervisor Phone: (671) 475-3324 x669 Fax: (671) 477-2159 Email: yolanda.salalila@guamcse.net</p> <p>GU State Disbursement Unit 287 West O' Brien Drive Hagatna, GU 96910</p>	No.	No.	None	N/A	No.	Notice of Lien	No.

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<p>Hawaii</p> <p>Kaleialoha Vierra Phone: (808) 692-7147 Fax: (808) 692-7134 Email: kalei.a.vierra@hawaii.gov</p> <p>Child Support Enforcement Agency State Administration Office Attention: Kaleialoha Vierra 601 Kamokila Blvd, Suite 207 Kapolei, HI 96707</p>	No.	No.			No.	No.	No.
<p>Idaho</p> <p>Kristy White Phone: (208) 334-4975 Email: Whitek@dhw.Idaho.gov</p> <p>Linda Jolly Phone: (208)-334-5715 Email: jollyl@dhw.idaho.gov</p> <p>Idaho Department of Health and Welfare Child Support Services P.O. Box 83720 Boise, ID 83720-0036</p>	No.	No.	N/A	N/A	If the employer voluntarily reports a lump sum payment, CSS will send an income withholding order that includes the total amount of arrears owed.	Not from employers.	Idaho Income Withholding Order statute limits attachment to 50% of disposable income.
<p>Illinois</p> <p>Patti Rhodes Telephone: (217) 557-3060 Email: patti.rhodes@illinois.gov</p>	No.	Yes. 750 ILCS 28/35 & 750 ILCS 28/15			Yes.	Notice of Lien - HFS 3741(R-1-06)	<p>Yes. Withholding Limits: For State orders, you may not withhold more than the leaser of:</p> <p>1) The amounts allowed by</p>

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IL Healthcare and Family Services Division of Child Support Enforcement Attention: Patti Rhodes 32 W. Randolph Street, 7th Floor Chicago, IL 60601							<p>the Federal Consumer Credit Protection Act (15 u.s.c. 1673(b)); or</p> <p>2) The amounts allowed by the State of the employee/obligor's principal place of employment. The federal limit applies to the aggregate disposal weekly earnings (ADWE). ADWE is the net income left after making mandatory deductions such as; state, federal, local taxes; Social Security taxes; statutory pension contributions; and Medicare Taxes. Under Illinois law, the amount actually withheld from the obligor's income for support and other purposes, including the payor withholding fee, may not be in excess of the maximum amount permitted under the Federal Consumer Credit Protection Act.</p> <p>The Federal CCPA limit is 50% of the ADWE for child support and alimony, which is increased by</p> <ol style="list-style-type: none"> 1) 10% if the employee does not support a second family; and/or 2) 5% if arrears greater than 12 weeks.

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<p>Indiana</p> <p>Employer Maintenance Unit Phone: (800) 292-0403 or (317) 232-0327</p> <p>Indiana State Child Support Bureau 402 West Washington Street, MS11 Indianapolis, IN 46204</p>	<p>No. There is not a definition of lump sum however our statute does give examples of the type of payment from an income payor that is subject to a withholding order. For example, severance pay, sick pay, vacation pay, commissions, bonus payments, or any other lump sum payment.</p>	<p>No, however if a NCP is going to receive a lump sum, then the income payor is obligated to withhold from the lump sum any child support arrearage. IC 31-16-15-19</p>	<p>Compliance by employers required for a IV-D case where there is an arrears; lump sums cannot be encumbered if there is no arrears.</p>	<p>N/A</p>	<p>Yes.</p>	<p>Possibly but not necessary for the withholding order</p>	<p>Yes, CCPA limits applicable if lump sum amount is an amount based upon/arising out of a "periodic" calculation. If lump sum not "disposable income", no percentage limit is applicable.</p>
<p>Iowa</p> <p>Lana Leuenberger Phone: (319) 226-7025 Phone: (877) 274-2580 Fax: (319) 226-7150 Email: csrue@dhs.state.ia.us Website: http://iowachildsupport.gov</p> <p>Legislation's website: http://www.legis.state.ia.us/iowaLaw.html</p> <p>Employers Partnering in Child Support (EPICS) P.O. Box 7201 Waterloo, Iowa 50704-7201</p>	<p>Yes. Sole payment or payments occurring at two-month or greater intervals.</p>	<p>No. Iowa Code section 252D.18C</p>			<p>Yes.</p>		<p>Yes, 50% of the obligor's disposable income unless the obligor agrees to a greater amount within these limits.</p>

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<p>Kansas</p> <p>Michael David Addington, Central Office and Interstate Counsel Phone: (785) 296-1955 Email: mdxa@srskansas.org</p> <p>Kansas Child Support Enforcement P.O. Box 497 Topeka, KS 66601-0497</p>	No.	No.				No.	Yes.
<p>Kentucky</p> <p>Pat Gaines, Supervisor Phone: (502) 564-2285, ext. 4461 Email: Pat.Gaines@ky.gov</p> <p>KY Division of Child Support P.O. Box 14059 Lexington, KY 40512-4059</p>	Yes. "Lump sum payment of any kind" means a lump sum payment of earnings as defined in Kentucky Revised Statutes 427.005 (Compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments pursuant to a pension or retirement program).	Yes. For employers with 20 or more employees. Kentucky Revised Statutes 405.465(6)(a) http://www.lrc.ky.gov/KRS/405-00/465.PDF	\$150 and over.	30 days from scheduled date of payment to NCP.	Yes.	Suggested process: Non-Wage Garnishment Order (takes less time) or court order.	

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<p>Louisiana</p> <p>Charlene Worley (SSA inquiries only) Phone: (225) 219-7688 Email: cworley@dss.state.la.us</p> <p>Louisiana Customer Service Center (for employer) Phone: (800) 256-4650 Email: lacsc@dss.state.la.us</p> <p>Louisiana Department of Social Services P.O. Box 94065 Baton Rouge, LA 70804-4065</p>	No.	No.			Yes.	Notice of Delinquency, SES 355	Up to 50% of disposable earnings per R.S. 13:3881
<p>Maine</p> <p>Mike Hughes Phone: (207) 287-2916 Email: mike.hughes@Maine.gov</p> <p>Maine Dept. of Health and Human Services Office of Integrated Access and Support Division of Support Enforcement and Recovery 268 Whitten Road 11 State House Station Augusta, ME 04333-0011</p>	No.	No. The Workers Compensation Board is required to report lump sum payments. 19-A MRSA Section 2360-A requires Workers Compensation Board to report lump sum payments.			Yes.	Notice of Lien/Garnishment/Order to Withhold or Deliver	No. Workers Compensation Board or Employers distributing bonuses may withhold up to 100% of lump sum payments.
<p>Maryland</p> <p>Elva Pinkney Phone: (443) 957-2688 Email: epinkney@dhr.state.md.us</p> <p>MD Child Support Enforcement Administration State Disbursement Unit Attention: Elva Pinkney 6000 Metro Drive, Suite 110 Baltimore, MD 21215</p>	No.	No.			Yes.	Liens	No.

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<p>Massachusetts</p> <p>Helen Connors Phone: (617) 887-5753 Email: Connorsh@dor.state.ma.us</p> <p>DOR/CSE 2nd floor 200 Arlington Street Chelsea, MA 02150</p>	Yes.	Yes. G.L. c. 62E, § 2; G.L. c. 151A, § 1	There is no threshold amount.	Payments must be remitted to the IV-D agency as directed in the levy.	Yes.	One-Time Order/Notice - Lump Sum Payment	Yes.

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<p>Michigan</p> <p>Employer Bonus Phone: (866) 540-0008 Fax: (517) 335-3030 Email: DHS-OCS-employerbonus@michigan.gov</p> <p>MI Department of Human Services Office of Child Support Employer Bonus P.O. Box 30744 Lansing, Mi 48909-8244</p>	<p>Yes. "Lump sum payment" is not defined specifically, but our definition of "income" includes certain types of lump sum payments. "Income" means any of the following: commissions, earnings, salaries, wages, and other income due or to be due in the future to an individual from his or her employer and successor employers. A payment due or to be due in the future to an individual from a profit-sharing plan, a pension plan, an insurance contract, an annuity, social security, unemployment</p>	<p>Yes. MCL 552.602(n)</p>	<p>Information provided on the income withholding notice directs employers to contact the Special Initiatives Unit (SIU) of the Office of Child Support when a lump sum payment is payable to the employee. The SIU then provides a report to the employer of employees for which lump sum withholding is required. Employees with no arrears will not be provided on the report, unless the lump sum is a bonus in which the employee is to provide a percentage of as a part of their support obligation.</p>	<p>The employer may process the lump sum payment as soon as the information is provided to them by the SIU. Lump sum payments, however, are sent to the Michigan State Disbursement Unit, not to the custodial parent.</p>	<p>Yes.</p>	<p>The type of document used depends on the type of income/funds being attached: *Private pension and retirement accounts are attached with a Qualified Domestic Relations Order (QDRO); *Government pension and retirement accounts are attached with an Eligible Domestic Relations Order (EDRO) *Inheritances, legal awards, worker's compensation and insurance settlements can be attached with a Notice of Lien *Non-employer lump sum payments may be garnished</p>	<p>Yes. Lumps sums are to be either the court ordered required percentage of a bonus for those orders with chargeable bonuses, or up to 50% of the bonus or arrears amount, which ever is less.</p>

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<p>Minnesota</p> <p>MN CSED Help Desk Phone: (651) 215-1717 or toll-free: (800) 657-3890</p> <p>MN CSED Help Desk 444 Lafayette Road North St Paul, MN 55155-3846</p>	<p>Yes, a lump sum is payment from a payor of funds of \$500 gross or more. Lump sums may include (but are not limited to):</p> <ul style="list-style-type: none"> -severance pay -accumulated vacation pay -accumulated sick pay -bonuses -commissions -other types of pay or benefits 	<p>Employers are instructed to notify the public authority of the pending lump sum per the federal Order/Notice to Withhold Income for Child Support.</p> <p>Minn. Stat. § 518.53, Subd.11</p>	<p>An employer is required to report all lump sum payments of \$500 or more.</p>	<p>The employer must hold the lump sum payment for 30 days after the date the lump sum payment would otherwise have been paid to the obligor, prior to releasing the funds to the State Disbursement Unit.</p>	<p>Yes.</p>	<p>Lien/levy</p>	<p>No. The CCPA limits would apply to the regular wages but not to the lump sum portion.</p>
<p>Mississippi</p> <p>Debra Johnson-Cockrell Phone: (601) 359- 4315 Email: djohnson-cockrell@mdhs.state.ms.us</p> <p>P.O. Box 352 Jackson, MS 39205-0352</p>	<p>No.</p>	<p>No.</p>				<p>Yes. Notice of Lien.</p>	
<p>Missouri</p> <p>Andy Wells Phone: (573) 751-9152 Email: andrew.s.wells@dss.mo.gov</p> <p>Family Support Division P.O. Box 2320 Jefferson City, Missouri 65102-2320</p>	<p>No.</p>	<p>No.</p>	<p>Not applicable.</p>	<p>Not applicable.</p>	<p>Yes.</p>	<p>Yes.</p>	<p>Yes, if the payment is "earnings" as defined by the CCPA.</p>

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<p>Montana</p> <p>Julie Bailey Phone: (406) 444-6893 Email: jbailey@mt.gov</p> <p>MT DPHHS P.O. Box 5955 Helena, MT. 59604-5955</p>	<p>No. The ordinary meaning of the phrase, meaning the payment of a single amount in contrast to installment payments.</p>	<p>No</p>	<p>N/A</p>	<p>N/A</p>	<p>No</p>	<p>Montana CSED uses either a writ of execution or a warrant for distraint.</p>	<p>No, unless a portion of the payment is attributable to wages.</p>
<p>Nebraska</p> <p>Denise Walker Phone: (402) 471-7363 Fax: (402) 471-7311 Email: denise.walker@dhhs.ne.gov</p> <p>Income Withholding-Lump Sum Unit 220. South 17th Street P.O. Box 94728 Lincoln, NE 68509</p>	<p>Nebraska Revised Statutes do not define lump sum payment.</p>	<p>Nebraska employers are under a duty to furnish information listed in the Nebraska Income of Withholding for Child Support Act set forth in N.R.S. Sec. 43-1719. The County or Authorized Attorney may file an action in the district court to enforce this section. Lump sum payments to obligors may be considered as salaries, wages, benefits, bonuses, and/or advances. Specified fees and costs from expenses drawn upon an account are not</p>	<p>There is no minimum threshold amount for an assignment upon wages paid either through a garnishment or a lump sum.</p>	<p>The employer may hold the lump sum for seven days consistent with Sec. 43-1723 (5) before remitting the properly garnished amount to the State Disbursement Unit. Unless the obligor's employer has a reasonable reason to delay said payment. The County or Authorized Attorney may file an action in the district court to enforce this section. Compliance with the</p>	<p>Yes.</p>	<p>A lump sum payment may be enforced through a properly served and perfected Notice of Child Support Lien filed under N.R.S. Section 25-1022-1055.</p>	<p>Yes, the CCPA applies to lump sum payments although obligor's employers should be aware that if the obligor receives wages in addition to the salary, benefit, bonus, advance amount giving the necessity of lump sum payment, the wages may have satisfied the CCPA.</p>

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		considered as wages or salaries.		Notice of Income Withholding by the employer or payor shall operate as a discharge of the employer's or other payor's liability as to the portion of the obligor's income withheld.			
<p>Nevada</p> <p>Debbie Fazzino Phone: (775) 684-0701 Email: dfazzino@dwss.nv.gov</p> <p>Nevada Child Support Enforcement Program 1470 College Parkway Carson City, NV 89706</p>	No.	<p>No, employers are not required to report.</p> <p>Lump sum is not defined, but most lump sum payments are subject to income withholding statutes.</p> <p>NRS 31A.016 "Income" defined. http://leg.state.nv.us/NRS/NRS-031A.html#NRS031ASec150</p>	N/A	N/A	Yes.	No.	<p>If the lump sum qualifies as income the CCPA applies. See the statutes listed below regarding what qualifies as income and limitations on earnings.</p> <p>NRS 31.295 Garnishment of earnings: Limitations on amount. http://www.leg.state.nv.us/NRS/NRS-031.html#NRS031Sec295RS 31.295</p>

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<p>New Hampshire</p> <p>Annette Harney Phone: (603) 271-4438</p> <p>Website: www.dhhs.nh.gov/dhhs/dcsc</p> <p>DCSS 129 Pleasant Street Concord, NH 03301</p>	No.	No.	There is no requirement for employers to report lump sums.	There is no requirement for employers to report lump sums.	No.	Yes. Lump sums may be attached through Lien process.	No.
<p>New Jersey</p> <p>Sara Pascale Phone: (609) 631 2787 Email: sara.pascale@dhs.state.nj.us</p>	No.	No.			Yes.	Notice of Lien; CSLN	No. Not required, but limits are applied on a case by case basis
<p>New Mexico</p> <p>Mark Youtzy Phone: (505) 222-9987 Email: mark.youtzy@state.nm.us</p> <p>NM State Disbursement Unit P.O. Box 2348 Santa Fe, NM 87504-2348</p>	No	No	N/A	N/A	N/A	Yes. NM Workers Compensation is required to report lump sum settlements to NM CSED. Also, FIDM, Liens on lottery winnings.	N/A

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<p>New York</p> <p>NYS Employer Help Line Phone: (888) 208-4485 (Select option 2 and then select option 1)</p> <p>Website: www.newyorkchildsupport.com</p> <p>NYS Child Support Processing Center P.O. Box 15363 Albany, NY 12212-5363</p>	No.	Yes. Civil Practice Law and Rules (CPLR) §5241 provides the definition of "Income" which includes lump sum.	There is no minimum threshold for reporting lump sum payments. The maximum threshold would be the current amount of the arrears owed. If the lump sum is for personal service, CCPA would apply (see below).	CPLR § 5241(g) states that deductions from income must begin no later than the first pay period that occurs 14 days after the Notice to Withhold Income for Child Support (NOTICE) is served, and payments must be remitted within seven business days of the date that the debtor is paid.	Yes.	Yes. Property execution and placement of a lien.	Yes. If the payments are for personal services, such as commissions, back pay, or severance pay, the CCPA limitations of 50%, 55%, 60%, or 65% apply. The employer/income withholder must withhold the amount of the support arrears up to the appropriate CCPA percentage. If the lump sum payment is not made for personal services, such as a bonus, dividend or interest payment, the employer/income withholder would withhold up to the full amount of the arrears.
<p>North Carolina</p> <p>NCCSE Customer Service Center Phone: (800) 992-9457</p> <p>Cindy Davis P.O. Box 190 Everetts, NC 27825 Email: nc.cse.csc@ncmail.net Fax: (252) 789-5202</p>	No	No	N/A	N/A			
<p>North Dakota</p>	Yes. Lump sum payment includes pay in lieu of	Yes. N.D.C.C. Section 14-09-09.34	Income payers (employers) to whom the lump sum reporting	Income payers (employers) to whom the	No.	Writ of execution and Child Support Deduction	No. Income payers (employers) to whom the lump sum reporting law applies may disburse one-

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<p>Suzanne "Sam" Witkowski Phone: (701) 328-3582 or toll-free (800) 231-4255 Email: sohire@nd.gov</p> <p><u>Correspondence Address</u> Employer Relations ND Child Support Enforcement P.O. Box 7190 Bismarck, ND 58507-7190</p> <p><u>Lump Sum Payment Address</u> Special Accounts – Administrative Executions and Deduction Orders P.O. Box 7425 Bismarck ND 58507-7425</p>	<p>vacation or other leave, bonus, commission, and any other payment to an obligor but does not include periodic payments made on regular paydays as compensation for services, reimbursement for expenses incurred by the obligor on behalf of the income payer (employer), severance pay, or advances.</p>	<p>Income payers (employers) to whom the lump sum reporting law applies (i.e., the lump sum to be paid to an obligor is \$1,000 or more and the income payer has received an income withholding order from ND CSE that includes an amount for past-due support) are required to "notify" IV-D before making any lump sum payment of \$1,000 or more to the obligor. No particular form of notification is mandated.</p>	<p>law applies are required to "notify" IV-D before making any lump sum payment of \$1,000 or more to the obligor. No particular form of notification is mandated.</p>	<p>lump sum reporting law applies may disburse one-half of the lump sum to the obligor and must hold the other one-half for 30 days or until authorized in writing by IV-D to pay the other one-half, whichever occurs first. Income payers (employers) must continue to hold the other one-half after the 30-day timeframe if the income payer (employer) has been notified that execution, garnishment, attachment, or other legal process has been initiated against the lump sum for</p>		<p>order</p>	<p>half of the lump sum to the obligor and must hold the other one-half for up to 30 days. During this 30 days, IV-D may attach the one-half being held in full or up to the amount needed to satisfy the arrears, whichever is less.</p>

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				child support arrears.			
<p>Ohio</p> <p>First choice: Contact county. Website for county contacts: http://jfs.ohio.gov/Ocs/employers/lumpsumcontact.pdf</p> <p>Second choice: Joyce Ellinwood, CSPC Project Manager Phone: (614) 682-2049 Email: Joyce.Ellinwood@jfs.ohio.gov</p> <p>Send correspondence to the county child support office listed on the order. If unable to locate that information, send correspondence to the SDU.</p>	<p>Yes. Lump sum payments are income other than personal earnings that the obligor is receiving, or eligible to receive, as a benefit of employment or as a result of termination of employment.</p> <p>"Cash out of vacation pay" means income disbursed to an employee in lieu of actual vacation or leave taken. Any cash out of vacation is considered a lump sum payment and shall be processed as any other lump sum payment.</p>	<p>Yes.</p> <p>No later than the earlier of 45 days before the lump sum payment is to be made, or the date on which that determination is made, (if the obligor's right to the payment is determined less than 45 days before it is to be made), the payor shall notify the county Child Support Enforcement Agency of any lump sum payment of any kind of \$150 or more that is to be paid to the obligor, hold each lump sum payment of \$150 or more for 30 days after the date on which it would otherwise be paid to the obligor, and on order of the court or CSEA, pay all or a specified</p>	\$150	Hold each lump sum payment of \$150 or more for 30 days after the date on which it would otherwise be paid to the obligor.	Yes.	The county CSEAs will follow up with all necessary court and/or administrative orders.	No.

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		amount of the lump sum to the Office of Child Support. Ohio Revised Code section 3121.12					
<p>Oklahoma Toby Hallows Phone: (405) 522-0607 Email: Toby.Hallows@okdhs.org</p> <p>OKDHS/CSE P.O. Box 53552 Oklahoma City, Oklahoma 73152</p>	There is no state statute or OKDHS policy that defines lump sums. Oklahoma Child Support Services has internal guidelines that define lump sums, but these carry no legal weight.	Employers are not required to report lump sums by state statute; however, we work with employers and encourage them to report on their own.	The instructions to staff used by Oklahoma Child Support Services do not specify a threshold amount for lump sums.	We ask employers to report to us at least a week in advance if at all possible.	Not at the present time, however a project is underway to allow workers to use the IWO for lump sums.	In addition to the IWO, an office can attach a lien to the lump sum to collect an amount above the CCPA limits, up to 100% of the lump sum.	The project mentioned will include the use of the CCPA guidelines.

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<p>Oregon</p> <p>Elene Orpilla Case Manager, Employer Services Phone: (503) 986-7112 Email: elene.orpilla@doj.state.or.us</p> <p>Backup: Bonnie Pierce Case Manager, Employer Services Phone: (503) 986-6064 Email: bonnie.pierce@doj.state.or.us</p> <p>Department of Justice P.O. Box 14506 Salem, Oregon 97309</p>	<p>Yes. ORS (Oregon Revised Statutes) 25.414(4) states: "Notwithstanding any other provision of this section, when withholding is from a lump sum payment or benefit, including but not limited to retroactive workers' compensation benefits, lump sum retirement plan disbursements or withdrawals, insurance payments or settlements, severance pay, bonus payments or any other similar payments or benefits that are not periodic recurring income, the amount subject to withholding for payment of a support obligation may not exceed one-fourth of the amount of the lump sum payment of benefit." (Periodic recurring income is defined as income that is received at least monthly on a regular basis.)</p>	<p>ORS 25.414(4)</p> <p>It is noted on the original withholding order that the Employer should contact the Oregon Child Support Program regarding whether to withhold or not from a lump sum payment.</p>	<p>The Employer can withhold 25% of disposable income up to the amount of arrears owed.</p>	<p>Send payment within 7 working days of the pay date/date of withholding.</p>	<p>Yes.</p>		<p>No. Oregon asks the Employer to separate the lump sum payment from the regular wages. We do not go by the CCPA limits (does not apply in the State of Oregon). The Employer can withhold up to 50% of the disposable income from regular wages and up to 25% of the disposable income from the lump sum payment.</p>

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<p>Pennsylvania</p> <p>Stephanie Rush Phone: (717) 772-8214 Email: strush@state.pa.us</p> <p>Bureau of Child Support Enforcement Central Registry Attention: Stephanie Rush P.O. Box 8018 Harrisburg, Pennsylvania 17105</p>	<p>Yes. Entitlements to money or lump sum awards factored into net income using a method and time period determined appropriate by the court without regard to source include: Lottery winnings, Income tax refunds, Insurance compensation, Settlements, Awards and Verdicts. Any form of payment due to and collectible by an individual.</p>	<p>Yes. Per Pa R.C.P. 1910.21(c) an employer shall not remit to the obligor any severance pay; commutation or compromise pay; worker's compensation benefits; or similar payment without contacting the DRS regarding the amount to be withheld from a lump-sum payment.</p>	<p>No threshold</p>	<p>Payment is due from the first check after the receipt of the income withholding order.</p>	<p>Yes.</p>	<p>Lump sum payments are attached a variety of different ways depending upon what type of lump sum payment is being attached and according to various laws of the 67 Pennsylvania county courts.</p>	<p>Yes. Pennsylvania law specifies that the limits on the amount of income that can be withheld from an obligor's aggregate disposable weekly earnings for support obligations are described in the Consumer Credit Protection (CCP) Act: A maximum of 50% can be withheld if the obligor has another family to support, but arrears are equal to or less than 12 weeks of support. A maximum of 55% can be withheld if the obligor has another family to support, and arrears represent support that became due more than 12 weeks prior to the current pay period. A maximum of 60% can be withheld if the obligor does not have another family to support but has arrears that are equal to or less than 12 weeks of support. A maximum of 65% can be withheld if the obligor does not have another family to support, and arrears represent support that became due more than 12 weeks prior to the current pay period.</p>

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<p>Puerto Rico</p> <p>ASUME Phone: (787) 767-1500, ext. 2772, 2704 or 2769 Fax: (787) 767-1852</p> <p>ASUME P.O. Box 70376 San Juan, Puerto Rico 00936-8376</p>	<p>No, however, Guidelines for Establishment and Modification of Child Support and state law defines income to be considered in arriving at the obligation amount. As such, lump sum payments would be included. For example, lump sum payments associated with lottery winnings, workers compensation settlements, bonus payments, severance payments.</p>	<p>Guidelines for Establishment and Modification of Child Supportrt Art.4(15)</p>			<p>No.</p>	<p>Under special/unusual circumstances, the wage withholding process may be used.</p>	<p>No.</p>
<p>Rhode Island</p> <p>Kathleen McCusker Phone: (401) 458-4427 Email: kmccusker@cse.state.ri.us Website: www.cse.ri.gov</p> <p>Office of Child Support Services 77 Dorrance Street Providence, RI 02903</p>	<p>No.</p>	<p>No.</p>			<p>No.</p>	<p>Yes. Lien and Levy form or Court ordered Lien.</p>	<p>Yes.</p>

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<p>South Carolina</p> <p>Jo Beasley Phone: (803) 898-9339 Email: Jo.beasley@dss.sc.gov</p> <p>South Carolina Dept. of Social Services P.O. Box 1469 Columbia, SC 29202</p>	No.	No.	N/A	N/A	We can direct withholding of any lump sum payments to satisfy an arrearage by noting the appropriate box on the OMB Order to Withhold.	We can also attach "lump sum" payments where we receive notice of the pendency of the disbursement of the sum through the use of a child support arrearage lien pursuant to SC Code section 63-17-2710 <i>et seq.</i> Liens may only be used, however, in cases where the arrears are \$1,000 or more.	The protections of the Consumer Credit Protection Act (CCPA) are applicable with respect to withholding above the base amount to recoup arrears. SC Code section 63-17-1460 specifies that the withholding order must "direct any payor to withhold an additional amount toward any arrearage until the arrearage is paid in full; however, amounts to be withheld under this item and item (1) may not exceed the limits set forth by the Federal Consumer Credit Protection Act (15 U.S.C. Section 1673(b))..."
<p>South Dakota</p> <p>Rocco Konop Phone: (605) 773-3641 Email: Rocco.Konop@state.sd.us</p> <p>Division of Child Support Attention: Rocco Konop 700 Governors Drive Pierre, SD 57501</p>	Yes. SDCL 25-7A-1(8)(8) "Income," any form of payment to a person, regardless of source, including wages, salary, commission, bonuses, compensation as an independent contractor, workers' compensation, unemployment compensation, disability, annuity and retirement benefits, gift or inheritance, all gain	No.		The employer is required to submit the lump sum withholding within 7 days of the payment.	Yes.		Yes. SDCL 25-7A-32 The amount actually withheld for support and arrearages may not be in excess of 50% of wages, salaries, commissions, bonuses, compensation as an independent contractor, workers compensation, unemployment compensation or disability benefits.

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	<p>derived from capital or labor, profit gained through the sale or conversion of capital assets, and any other payments, including personal property, money and credits on deposit with or in the possession of, or made by any person, private entity, federal or state government, any unit of local government, school district or any entity created by public act. However, for the purposes of income withholding, income excludes: (a) Any amount required by law or as a condition of employment to be withheld, other than creditor claims, including federal, state, and local taxes, social security and other retirement contributions; (b) Any amount exempted by federal law; and (c) Public assistance payments; and SDCL 25-7A-32. Amount withheld for support and arrearage. The amount actually withheld for support</p>						

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	and arrearage may not be in excess of fifty percent of wages, salaries, commissions, bonuses, compensation as an independent contractor, workers compensation, unemployment compensation, or disability benefits. However, the total amount of arrearage may be withheld from personal property, money, and credits, or other income not otherwise exempt herein.						
<p>Tennessee</p> <p>Pamela Harney Phone: 615-313-2282 Email: Pamela.C.Harney@state.tn.us</p> <p>TN Child Support Services Attn: Pamela Harney 400 Deaderick Street, 12th Fl Nashville, TN 37243</p>	No, however, the department's guidelines for determining child support obligations defines sources of income to be considered in arriving at the obligation amount. As such, lump sum payments would be included. For example, lump sum payments associated with lottery winnings, workers compensation settlements, bonus payments, severance payments.	Yes. Go to address http://www.state.tn.us/sos/rules/1240/1240-02-04.pdf This is the site of Tennessee's Child Support Guidelines. Go to section 1240-2-04 (3) Gross Income.	N/A	Fifteen (15) days is allowed for an appeal of the lien. Collections would immediately disburse according to finding of appeal or expiration of the appeal period.	No.	The Administrative Order of Seizure of Assets and / or Notice of Lien is used for in and out-of-state actions as the situation warrants. IWOs will also be used.	No

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<p>Texas</p> <p>Rebecca Foster Phone: (512) 460-6169 Email: Rebecca.Foster@cs.oag.state.tx.us</p> <p>Estella Bell- SSA lump sum contact Phone: (512) 460-6253 Email: Estella.Bell@cs.oag.state.tx.us</p> <p>Special Collections Unit P.O. Box 12027, MC 590 Austin, TX 78711-2027 Fax: (888) 272-5122 Email: txscu@cs.oag.state.tx.us</p>	<p>Yes. Texas Family Code §158.215(a) In this section, "lump-sum payment" means income in the form of a bonus or commission or an amount paid in lieu of vacation or other leave time. The term does not include an employee's usual earnings or an amount paid as severance pay on termination of employment.</p>	<p>Yes. Texas Family Code §158.215(c) An employer to whom this section applies may not make a lump-sum payment to the obligor in the amount of \$500 or more without first notifying the Title IV-D agency that issued the writ to determine whether all or a portion of the payment should be applied to the child support arrearages.</p>	<p>\$500</p> <p>Texas Family Code §158.215(c)</p>	<p>10 days</p> <p>Texas Family Code §158.215(d)(1)</p>	<p>Yes.</p>	<p>Order/Notice to Withhold Income for Child Support Administrative Writ of Withholding</p>	<p>Yes. State CCPA - 50 percent of the obligor's disposable earnings. See Texas Family Code section 158.009.</p>
<p>Utah</p> <p>Georgeia Wood or Virginia Geary Phone: (801) 536-8333 Email: orsempagency@utah.gov</p> <p>Office of Recovery Services P.O. Box 45011 Salt Lake City, UT 84145-0011</p>	<p>No.</p>	<p>No.</p>				<p>Notice of Lien Levy</p>	<p>No.</p>

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<p>Vermont</p> <p>Bille Jo Raymond Phone: (802) 241-2180 Email: billejo.raymond@ahs.state.vt.us</p> <p>103 South Main Street Waterbury, VT 05671-1901</p>	No.	No. Employers should inquire whether to issue to the employee or not.	No.	When notifying CSEA of lump sum, employer will get a response on whether to hold or not. If they are told to hold it is until an Order and Writ of Execution is received or a Discharge of Trustee Process. If employer doesn't receive hold request, they can release payment.	No.	Yes, Summons to Trustee followed by an Order and Writ	No, the full amount of bonus up to the amount of arrears owed.
<p>Virgin Islands</p>							

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<p>Virginia</p> <p>Employer Line Phone: (800) 257-9986 Email: askdcse@dss.virginia.gov</p> <p>Website for county contacts: http://www.dss.virginia.gov/family/dcseoffices.cgi</p> <p>Virginia Division of Child Support Enforcement Customer Services Unit, First Floor 7 North Eighth Street Richmond, VA 23219-3301</p>	No.	No.			Program- ming has begun to use the IWO in the future.	Lump sum payments are attached in a variety of ways. The majority are through the filing of liens and Orders to Withhold and Deliver	If the lump sum does not come from periodic income, Virginia does not require the CCPA limits to be applied.
<p>Washington</p> <p>Mark Mintzer Phone: (360) 664-5120 Email: mmintzer@dshs.wa.gov Washington Division of Child Support P.O. Box 9162 Olympia, WA 98507-9162</p>	No.	No.	N/A	Employers do not "hold" lump sums or release them to the custodial parent. Time frames for remitting the payments to the IVD agency apply when the child support agency has issued withholding notice.	Yes. The with- holding order is usually sent speci- fically to cover the lump sum.	Lien on the specific property, followed by an Order to Withhold and Deliver Property and Accounts.	Washington has a state imposed 50% limit on withholding earnings. The definition of earnings is broad enough to cover lump sum payments.

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<p>West Virginia</p> <p>Connie White, Manager, Employer Relations, Central Registry Phone: (304) 558-1409 Email: Connie.L.White@wv.gov</p> <p>Bureau for Child Support Enforcement Attention: General Counsel's Office 350 Capitol Street, Room 147 Charleston, WV 25301</p>	No.	Yes, if the lump sum is a bonus. [WV Code §48-14-408(10)]	N/A	N/A	Yes.	Yes. Writs of Execution or, if appropriate, a QDRO.	No. Only 50% of any bonus may be withheld. If the lump sum payment is not a bonus, 100% of most lump sum payments is to be withheld.
<p>Wisconsin</p> <p>David White Phone: (608) 267-1429 Email: david.white@dwd.state.wi.us</p> <p>Wisconsin Bureau of Child Support 201 E. Washington Ave. Room E200 P.O. Box 7935 Madison, WI 53707-7935</p>	No. Wisconsin's income withholding statute (767.75) does not address lump sum payments through an employer.	No.			No.		Yes.
<p>Wyoming</p> <p>Jay Mullendore, CSE Program Manager Phone: (307) 777-5653 Email: jmulle1@state.wy.us</p> <p>Wyoming Dept. of Family Services 2300 Capitol Avenue, 3rd Floor Cheyenne, WY 82002</p>	No.	No.	There is no threshold		Yes.	Writ of Garnishment.	No. Not less than 35% nor more than 65% of net income.