

PAYROLL CALCULATION SHEET

Wage Garnishment & Withholding Worksheet

Employee Name:

Employee ID:

Pay Period Ending:

Pay Date:

Garnishment Case #:

Filing Agency/Court:

Order Date:

Pay Cycle Frequency:

GARNISHMENT TYPE

- Child Support / Alimony
- Federal Student Loan
- Tax Levy (Federal/State)
- Creditor Garnishment
- Administrative Wage Garnishment
- Other Court Order

STEP 1: GROSS EARNINGS & STATUTORY DEDUCTIONS

DESCRIPTION	NOTES / FORMULAS	AMOUNT
Gross Pay	Total compensation earned in pay period	
Less: Federal Income Tax	Statutory withholding only	
Less: State Income Tax	Statutory withholding only	
Less: Social Security (FICA)	Statutory withholding only	
Less: Medicare	Statutory withholding only	
Less: State Disability / UI (If statutory)	Statutory mandated deductions	
Disposable Earnings	Gross Pay minus Mandatory Deductions	

STEP 2: CCPA LIMIT CALCULATION & GARNISHMENT DETERMINATION

CALCULATION STEP	APPLICABLE PERCENTAGE / LIMIT RULE	CALCULATED VALUE
Federal/State Garnishment Limit Percentage	e.g., 25% for Creditor; 50-65% for Child Support	
Maximum Allowable Under Percentage Limit	Disposable Earnings × Limit Percentage	
Federal Minimum Wage Protection Floor	Weekly; 30 × Federal Min Wage (\$7.25 = \$217.50)	
Maximum Allowable Under Minimum Wage Protection	Disposable Earnings minus Wage Floor Limit	

CALCULATION STEP	APPLICABLE PERCENTAGE / LIMIT RULE	CALCULATED VALUE
Maximum Legal Withholding Limit	Lesser of the percentage or wage floor limit	
Ordered Garnishment Amount	Amount requested in the official legal order	
Actual Withholding Amount	Lesser of Max Legal Limit or Ordered Amount	

Prepared By (Payroll Representative Signature)

Date: _____

Reviewed By (Authorized Approver Signature)

Date: _____