

Lump Sum Calculator

Employer Information



Not your employee?
[Report a termination](#)



[Withholding calculator](#)



[Calculator video](#)



Call or [email for lump sum payments](#)
[Lump sum calculator](#)



[Employer publications](#)



Question? [Write to us](#)

To use the Lump Sum Calculator, you will need your copy or copies of the [Income Withholding for Support](#) (PDF) for the employee. You will also need the amount of past-due support the employee owes for each child support order. Contact the Child Support Helpline at **1-888-208-4485** (TTY: **1-866-875-9975** to get the amount(s).

Employee Name

John Smith

Total arrears owed

To obtain the total arrears owed, please email nysdulumpsum@otda.ny.gov or call the Child Support Helpline at **1-888-208-4485** (TTY: **1-866-875-9975**).

Arrears total

2500.00

Lump sum payment

Amount of payment

1000.00



Deductions required by New York State law

Lump sum payments may be subject to deductions for federal, state, and/or other income taxes. The New York State Department of Taxation and Finance provides rules and guidance on withholding for supplemental wages, which may differ from regular income withholding. Additionally, some lump-sum payments may be considered payments for personal services subject to the Consumer Credit Protection Act (CCPA), but not considered wages subject to withholding under New York State law.

For general withholding guidance, see the *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*, [NYS-50](#).



Federal income tax	0.00
Social Security tax	0.00
Medicare tax	0.00
State income tax	0.00
City/Local income tax	0.00
Involuntary retirement or pension plan payments	0.00
Total deductions required by law	0.00
NEW PAYMENT AMOUNT	1000.00



Determine payment type: Personal/non-personal services

Compensation paid or payable for personal services includes but is not limited to wages, salaries, commissions, bonuses, and periodic payments from a pension or retirement program. Payments from an employment-based disability plan are also considered payments for personal services.

A lump sum payment unrelated to personal services rendered may include an interest payment or dividend.

Payment is for personal services



Payment is for personal services

If the payment is for personal services, CCPA limitations apply, so the maximum withholding must be calculated.

Employee owes arrears greater than 12 weeks



Department of
Social Services
Human Resources Administration
Department of Homeless Services

Office of Child
Support Services



Office of Temporary
and Disability Assistance

CCPA AND MAXIMUM

CCPA percentage is

0.50

Maximum Withholding = CCPA percentage ×
Disposable income

500.00



Department of
Social Services
Human Resources Administration
Department of Homeless Services

Office of Child
Support Services



Office of Temporary
and Disability Assistance

Number of IWOs

How many IWOs did you receive for this employee?

2



DISPLAY IWOS

RESELECT

Enter past-due (arrears) amounts from IWOs

IWO 1 Total Amount of Past-due Support

1500.00

IWO 2 Total Amount of Past-due Support

1000.00



TOTAL ALL IWOS

2500.00



CALCULATE WITHHOLDING

Allocated Withholding

IWO 1 Total

300.00

IWO 2 Total

200.00

Amounts to Withhold and Remit

Total Amount to Withhold

500.00

Total Amount to Remit

500.00

PRINT

NEW CALCULATION

RESET

