



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 2		SUBJECT: Earnings Withholding Orders/Tax Levy
POLICY NUMBER: 206		CATEGORY: Payroll
EFFECTIVE DATE: 7/1/13		APPROVED BY: <i>Paul Argento</i>

PURPOSE:

To establish policies, procedures, and clarification of the role of the Auditor-Controller's Office (ACO) and the role of other departments in processing employee's earnings withholding orders/tax levy.

SCOPE:

Applies to all County departments, agencies, special districts, and authorities—collectively referred to as "entities"—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY:

It is the policy of the ACO to follow the strict legal requirements as set forth in Federal and State Law, *Consumer Credit Protection Act (CPCA)*, *California Labor Code section 300*, *California Code of Civil Procedure Title 9 – Enforcement of Judgments*, *California Family Code section 5230-5247*, and *earnings withholding orders received from various garnishing agencies*.

PROCEDURE:

The ACO processes all wage assignments and levies for County of Riverside employees, as well as Special District employees. The assignments will be delivered to our office by U.S. mail, fax, or hand carried by courier or Sheriff's Deputy.

Employee's Role:

- Keeps department informed of any changes to mailing address.
- Contacts the garnishing agency directly if there are any questions, disputes, or concerns with the earnings withholding order.

Department's Role:

- Updates employee's status and address in PeopleSoft HRMS after notification.
- Forwards any earnings withholding orders received to ACO Payroll.
- Directs all inquiries, calls, and written communication regarding earnings withholding orders to the ACO Payroll Division.

ACO Payroll Division's Role:

- Notifies garnishing agency of employee status as requested in the order.
- Notifies garnishing agency of any employee status change. (leave of absence, retired, or terminated).

- Maintains records of earnings withholding orders while the order is active.
- Retains records of earnings withholding orders for 1 year after the order is released or the balance is paid in full.
- Notifies the employee in writing of any new, modified, of released earnings withholding orders.
- Maintains payroll deductions for earnings withholding orders in the PeopleSoft garnishment module.
- Forwards the withheld monies from the employee's paycheck to the garnishing agencies.
- Deducts from the employee's paycheck \$1.50 per deduction of support (current and arrears for child, spousal, family, or medical), Sheriff Writs, Internal Revenue Service Levies, Franchise Tax Board earnings withholding orders, State tax earnings withholding orders, California State Board of Equalization earnings withholding orders, or other creditor earnings withholding orders.
- Do not process voluntary wage assignments or Internal Revenue Service form 2159 "Payroll Deduction Agreement." If received, the ACO Payroll will return the wage assignment to the agency and/or employee.

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