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### References

BPC – Business and Professions Code

CC – Civil Code

CCP – Code of Civil Procedure

COMM – Commercial Code

CRC – California Rules of Court

ELEC – Elections Code

FAM – Family Code

FIN – Financial Code

GC – Government Code

HNC – Harbors and Navigation Code

HS – Health and Safety Code

INS – Insurance Code

LAB – Labor Code

MVC – Military and Veterans Code

PC – Penal Code

PROB – Probate Code

RTC – Revenue and Taxation Code

UIC - Unemployment Insurance Code

VEH – Vehicle Code

WIC – Welfare and Institutions Code

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## • 6-23/100.00 Earnings Withholding Orders

The [Wage Garnishment Law](#) prescribes the procedures for levying against earnings of a judgment debtor, commonly known as an “Earnings Withholding Order.” In the case of child or spousal support, the earnings of the debtor may be garnished by a withholding order for support issued by the local child support agency and an earnings assignment order.

([CCP 706.020](#), [706.021](#))

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## • • 6-23/110.00 Definitions

**The following definitions are used in the Wage Garnishment Law. ([CCP 706.011](#))**

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**• • • 6-23/110.10 Earnings**

"Earnings" means compensation payable by an employer to an employee for personal services performed by such employee, whether denominated as wages, salary, commission, bonus, or otherwise.

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**• • • 6-23/110.20 Earnings Assignment Order for Support**

"Earnings assignment order for support" means an order, made pursuant to [Earnings Assignment Order in the Family Code](#) or [Probate Code 3088](#), which requires an employer to withhold earnings for support.

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**• • • 6-23/110.30 Employee**

"Employee" means a public officer and any individual who performs services subject to the right of the employer to control both what shall be done and how it shall be done.

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**• • • 6-23/110.40 Employer**

"Employer" means a person for whom an individual performs services as an employee.

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**• • • 6-23/110.50 Judgment Creditor**

"Judgment creditor," as applied to the state, means the specific state agency seeking to collect a judgment or tax liability.

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**• • • 6-23/110.60 Judgment Debtor**

"Judgment debtor" includes a person from whom the state is seeking to collect a tax liability under [Article 4](#), whether or not a judgment has been obtained on such tax liability.

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**• • • 6-23/110.70 Person**

"Person" includes an individual, a corporation, a partnership or other unincorporated

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association, a limited liability company, and a public entity.

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- • **6-23/120.00 Spouse's Earnings**

**An earnings withholding order may not be issued against the earnings of the spouse of the judgment debtor except by court order upon noticed motion. ([CCP 706.109](#))**

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- • **6-23/130.00 Forms**

The California Courts Judicial Council may provide by rule for the practice and procedure for earnings withholding orders, notwithstanding any other provision of law. ([CCP 706.100](#)) Consequently, any direction contained on a form, whether to the levying officer or other person, shall have the force of law and must be complied with.

The following prescribed forms are mandated ([CCP 706.120](#), [681.030](#)):

Application for Earnings Withholding Order ([WG-001](#))

Earnings Withholding Order (with Instructions to Employer on reverse) ([WG-002](#))

Confidential Statement of Judgment Debtor's Social Security Number ([WG-035](#))

Earnings Withholding Order for Elder or Dependent Adult Financial Abuse ([WG-030](#))

Employee Instructions ([WG-003](#))

Earnings Withholding Order for Support (with Employer's Instructions on reverse) ([WG-004](#))

Employer's Return ([WG-005](#))

Notice of Termination or Modification of Earnings Withholding Order ([WG-012](#))

Exemptions from the Enforcement of Judgments ([EJ-155](#))

Current Dollar Amounts of Exemptions from Enforcement of Judgments ([EJ-156](#))

Notice of Filing Claim of Exemption ([WG-008](#))

Notice of Opposition to Claim of Exemption ([WG-009](#))

Notice of Hearing on Claim of Exemption ([WG-010](#))

Order Determining Claim of Exemption ([WG-011](#))

The levying officer shall have copies of the following forms available at the levying officer's office for distribution without charge to a person who desires to make a claim of exemption for family of the judgment debtor, including the spouse or former spouse of the judgment debtor as described in

[CCP 706.051](#). ([CCP 706.129](#))

Claim of Exemption ([WG-006](#))

Financial Statement ([WG-007](#))

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- • **6-23/140.00 Types of Garnishments Involving Wages**

- • • **6-23/141.00 Earnings Assignment Order for Support**

An earnings assignment order for support shall be given priority over any earnings withholding order. ([CCP 706.031](#))

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• • • **6-23/142.00 Earnings Withholding Order for Support**

Upon receipt of an application which states the writ of execution was issued to collect delinquent child or spousal support, the levying officer shall issue a withholding order for support. ([CCP 706.030](#)) The Los Angeles County Sheriff's Department does not serve Earnings Withholding Orders for child support. Please see 6-23/142.10.

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• • • • **6-23/142.10 Local Child Support Agency**

The local child support agency may also issue and enforce a withholding order for support. ([CCP 706.030\(b\)](#))

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• • • **6-23/143.00 Earnings Withholding Order for Taxes**

This type of earnings withholding order is issued by a state agency seeking to collect state tax liability rather than the sheriff, constable, or marshal. The agency is deemed to be the "levying officer." ([CCP 706.073](#)) The Los Angeles County Sheriff's Department does not serve Earnings Withholding Orders for Taxes. ([CCP 706.102\(b\)](#))

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• • • **6-23/144.00 Final Earnings Withholding Order for Cost and Interest**

This type of earnings withholding order is for the collection of unsatisfied costs and interest. This order is only issued after an earlier earnings withholding order has been returned satisfied. Interest ceases to accrue on the date of issuance of the final earnings withholding order, and no additional cost may be added after that date, except for the statutory fee for service of the order and any other statutory fee for performing duties under the order. ([CCP 706.028](#))

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• • • **6-23/145.00 Earnings Withholding Order**

Upon receipt of an application for earnings withholding order from the judgment creditor which does not state the writ of execution was issued to collect delinquent child or spousal support, the levying officer shall issue this type of earnings withholding order.

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• • **6-23/150.00 Issuance of Earnings Withholding Orders**

The term "issue" means that the officer completes the earnings withholding order forms in preparation for service. To do this, the original earnings withholding order and a copy is completed, using the information provided in the application and the writ. The officer must also complete the upper portion of the front side of the Employer's Return (everything above "Employer: Complete this form") except the space provided for the employer to indicate the name of the person to whom notices should be sent.

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The levying officer in the county where the judgment debtor's employer is to be served must receive an original writ of execution, and a completed and signed application for earnings withholding order for each earnings withholding order to be served. The application shall be operative as the written and signed instructions to the levying officer and contains all the information required for service of the earnings withholding order. The application must be signed by declaration under the penalty of perjury. In all cases a signature must appear on the line for declarant's signature. The declarant, however, need not be the attorney or party whether with or without an attorney. The signature of the attorney or party without an attorney is necessary to give the levying officer the protection from liability afforded by [CCP 262](#), [687.010](#), and [687.040](#). Therefore, if the attorney or party without an attorney signs the application as the declarant under the penalty of perjury, the one signature is sufficient. If, however, the declarant's signature is not of the attorney or party without an attorney, then, in addition to the declarant's signature, the signature of the attorney or party without an attorney must appear in the space provided therefor above the declaration.

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• • • **6-23/151.00 The State of California Employment Development Department**

The State of California Employment Development Department (EDD) may issue an earnings withholding order directly, without the use of a levying officer, to collect overpayments of unemployment compensation or disability benefits. An earnings withholding order issued by EDD shall be served by registered or certified mail, postage prepaid, with return receipt requested. If EDD does not receive a return receipt within 15 days from the date of deposit in the mail of the withholding order, EDD shall refer the earnings withholding order to a levying officer for service. Although authorized to issue and serve an earnings withholding order, EDD is not a levying officer and lacks the authority to process claims of exemption and receive and disburse monies pursuant to an earnings withholding order. ([CCP 706.101\(c\)](#))

Consequently, The Sheriff is not involved and lacks authority until such time EDD provides the Sheriff with the following:

\$35 Fee ([GOV 26750](#))

Application for Earnings Withholding Order

EDD's Proof of Service of the earnings withholding order (EDD's proof of service shall be attached to the Sheriff's return when the writ is returned to court.)

Writ of Execution for Money Judgment

If EDD refers the issuance and service of an earnings withholding order to the Sheriff, the standard procedures for processing an earnings withholding order shall be followed.

## • • 6-23/160.00 Contents of Earnings Withholding Order

The "earnings withholding order" shall include all of the following (CCP 706.125):

- The name, address, and, if known, the social security number of the judgment debtor.
- The name and address of the employer to whom the order is directed.
- The court where the judgment was entered, the date the judgment was entered, and the name of the judgment creditor.
- The date of issuance of the writ of execution to the county where the earnings withholding order is sought.
- The total amount required to satisfy the order on the date of issuance (which may not exceed the amount required to satisfy the writ of execution on the date of issuance of the order plus the levying officer's statutory fee for service of the order).
- A description of the withholding period and an order to the employer to withhold from the earnings of the judgment debtor for each pay period the amount required to be withheld under [CCP 706.050](#) or the amount specified in the order subject to [CCP 706.024](#), as the case may be, for the pay periods ending during the withholding period.
- An order to the employer to pay over to the levying officer at a specified address the amount required to be withheld and paid over pursuant to the order in the manner and within the times provided by law.
- An order that the employer fill out the "employer's return" and return it by first-class mail, postage prepaid, to the levying officer at a specified address within 15 days after service of the earnings withholding order.
- An order that the employer deliver to the judgment debtor a copy of the earnings withholding order and the "notice to employee of earnings withholding order" within 10 days after service of the earnings withholding order; but, if the judgment debtor is no longer employed by the employer and the employer does not owe the employee any earnings, the employer is not required to make such delivery.
- The name and address of the levying officer.

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## • • 6-23/170.00 Additional Costs

If an earnings withholding order is outstanding at the time costs are added to the judgment, the levying officer shall add the amount of those costs to the amount to be collected pursuant to the earnings withholding order if the levying officer receives either of the following before the earnings withholding order is returned and before distribution is made ([CCP 685.090](#)):

1. a certified copy of the court order allowing costs or
2. a certificate from the clerk of the court that the costs have been added to the judgment after a memorandum of costs has been filed.

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## • 6-23/200.00 Service

No earnings withholding order shall be served upon the employer after the expiration of 180 days from the date the writ was issued. ([CCP 699.530](#))

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## • • 6-23/210.00 Documents Served

The service of an Earnings Withholding Order does not require the levying officer to serve a copy of the writ or Notice of levy on the judgment debtor. ([CCP 684.310](#)) The levying officer shall serve upon the designated employer all of the following:

The Earnings Withholding Order ([WG-002](#))

Confidential Statement of Judgment Debtor's Social Security Number ([WG-035](#)) (if provided)

Two copies of the Employer's Return ([WG-005](#))

Addendum to Earnings Withholding Order

Lockbox Addendum

The Los Angeles County Sheriff's Department will provide the employer with an employee's package to be given to the employee at the time of service which includes the following:

A copy of the Earnings Withholding Order ([WG-002](#))

Employee Instructions ([WG-003](#))

Claim of Exemption ([WG-006](#))

Financial Statement ([WG-007](#))

The debtor may also request copies of the Claim of Exemption and Financial Statement forms from the levying officer at no charge. The forms are available in the [Links](#) section of the Civil Management Bureau's public website: [civil.lasd.org](http://civil.lasd.org).

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## • • 6-23/220.00 Manner of Service

An earnings withholding order shall be served by the levying officer upon the employer by delivery of the order to the managing agent or person in charge of the branch or office where the employee works or is paid, or to any person to whom a copy of the summons and complaint may be served ([CCP 415.10](#), [415.20](#)). ([CCP 706.101](#)) Service on a receptionist or person at a front desk does not constitute valid service unless the person specifically conveys they are a managing agent or person in charge or is a person to whom a summons and complaint may be served.

The Los Angeles County Sheriff shall serve earnings withholding orders by first class mail exclusive of the Los Angeles office serving areas. Special Instructions from the attorney of record or party without an attorney requesting the earnings withholding order be served personally will not be honored.

All earnings withholding orders received shall be processed by the office receiving them. Earnings withholding orders will not to be forwarded to the office which would serve the earnings withholding order in the field. The office in receipt of the earnings withholding order shall make up and mail the process by first class mail. Service is complete on the date of receipt as indicated on the employer's return or the date of mailing if the receipt date is not listed on the employer's return. If the employer's return is not received at the originating office within 25 days of mailing, the earnings withholding order shall be reprinted and forwarded to the office handling the service in the field who will then attempt personal service.

Any exception to service by mail requires approval from the CMB Operations which will compile and maintain a list employers exempted from the earnings withholding order Mailing Program. An example of an exempted employer is the Los Angeles County Auditor. The Los Angeles Office is located in the same complex as the County Auditor. In such an instance, personal service is clearly more efficient than service by mail.

**Note:** Due to the volume of current cases and future services, the CMB will continue to handle and personally serve all garnishments and other process services involving CT Corporation and their affiliates, Vcorp, NRAI, BFI, and Corpdirect, exclusively out of our Los Angeles office: 110 N. Grand Ave, Rm 525, Los Angeles CA 90012.

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## • • 6-23/230.00 Re-service of Earnings Withholding Order

If the earnings withholding order is terminated by the court, unless the court otherwise orders or unless there is a material change of circumstances since the time of the last prior hearing on the earnings withholding order, the judgment creditor may not apply for another earnings withholding order directed to the same employer with respect to the same judgment debtor for a period of 100 days following the date of service of the earnings withholding order or 60 days after the date of the termination of the order, whichever is later. ([CCP 706.105\(h\)](#))

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## • 6-23/300.00 Public Entity Employer

A plaintiff should be made aware that where the earnings withholding order is not served on the proper official, it may be ineffective. However, the officer should not delay in making the service as instructed by the judgment creditor's attorney.

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## • • 6-23/310.00 County or City Employer

Where the defendant is employed by a county or city or other district or public corporation,

the auditor or an official whose duty corresponds to that of auditor (controller, etc) should be served. Except as otherwise expressly provided by law, the earnings of a public officer or employee may only be withheld pursuant to the Wage Garnishment Law. Therefore an earnings withholding order will be served upon the state or its subdivision the same as any other employer.

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- • **6-23/320.00 State Agency Employer**

In the case of a state employee, the office from which the employee is paid does not include the Controller's Office unless the employee works directly for the Controller's Office. ([CCP 706.101\(a\)](#) (1)) A state department, board, or commission should be served directly, which in most cases will be in Sacramento. However, some state departments have their headquarters in other counties, such as the Los Angeles County Metropolitan Transportation Authority, which should be served in Los Angeles County.

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- • **6-23/330.00 Federal Government Employer**

Generally, the United States Government is not subject garnishment ([Buchanan v. Alexander, 45 U.S. 20, 4 Howard 20](#); [U.S. v. Morton, 467 U.S. 822, 104 S.Ct. 2769](#)). However, federal law honors a garnishment for wages in the same manner and to the same extent as if the federal agency employer was a private person. ([EXECUTIVE ORDER NO. 12897](#))

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- • • **6-23/330.10 Child and Spousal Support**

Payments made to federal employees are subject to levy under a writ of execution issued for alimony or child support obligations. ([42 USC §659](#))

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- • • **6-23/330.20 Other Debts**

The pay of a federal employee may be garnished as in the same manner and the same extent as a non-federal employee. ([5 USC §5520a](#))

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- • • **6-23/330.30 Service of Earnings Withholding Order**

There are no special documents required for service on the federal government other than that which is required by California law. However, in order to avoid a failure to honor a support earnings withholding order by the agency served, the creditor should provide the sheriff with a certified copy of the judgment showing that it is for alimony or support in addition to the original writ and application for earnings withholding order.

Federal law requires service by certified or registered mail, return receipt requested, or by

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personal service, upon the appropriate designated agent or the head of such agency, if no agent has been so designated. The process shall be accompanied by sufficient information to permit prompt identification of the employee and the payments involved. The agent for service shall respond within thirty days after the date effective service and shall, as soon as possible but not later than fifteen days after the date effective, send written notice to the affected employee at the employee's duty station or last-known home address. ([5 USC §5520a](#))

The earnings withholding order should include the full name, social security number and date of birth, if available and, in the case of military personnel, the branch of service, rank or grade, and if known, the name and location of current duty station.

It is the responsibility of the creditor to provide the name and address for service. The authorized agents for service of wage garnishments are listed in the [Code of Federal Regulations, Title 5, Parts 581 and 582, Appendix A](#) which is available on the internet.

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## • • 6-23/340.00 Frequently Served Federal Agencies

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### • • • 6-23/340.10 United States Department of Defense

The Department of Defense, pursuant to 5 USC 5520a, may collect a fee for processing garnishments against Department of Defense civilian employees and involuntary allotment applications against active duty military members to satisfy debts other than for alimony or child support. The fee is \$75.00, and will be collected from the monies payable to the creditor at the time the garnishment or involuntary allotment is first instituted.

Unless specifically listed below, all military members (active, retired, reserve, and national guard), and all civilian employees of the Department of Defense:

Assistant General Counsel for Garnishment Operations, Defense Finance and Accounting Service, Cleveland Center--Code L (DFAS-CL/L),

P.O. Box 998002

Cleveland, OH 44199-8002, (216) 522-5301

#### Air Force

Non-appropriated fund civilian employees of base exchanges:

Army and Air Force Exchange Service, Attention: FA-F/R

PO Box 650038

Dallas, TX 75265-0038, (214) 312-2119

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Non-appropriated fund civilian employees of all other Air force nonappropriated fund activities:

Office of Legal Counsel, Air Force Services Agency

10100 Reunion Place, Suite 503

San Antonio, TX 78216-4138, (210) 652-7051

Army

Civilian employees in Germany:

Commander, 266th Theater Finance Corps, Attention: AEUCF-CPF

Unit 29001, APO AE 09007, 011-49-6221-57-7977/6044

Non-appropriated fund civilian employees of the Army:

Post Exchanges

Army and Air Force Exchange Service, Attention: CM-C-RI

P.O. Box 660202

Dallas, TX 75266-0202, (214) 312-2011

Marine Corps

Non-appropriated fund civilian employees, process may be served on the commanding officer of the activity concerned.

Navy

Military Sealift Command Pacific Mariners:

Office of Counsel (Code N2), Military Sealift Command, Pacific, 280

Anchor Way, Suite 1W

Oakland, CA 94625-5010

Military Sealift Command Atlantic Mariners:

Office of Counsel, Military Sealift Command, Atlantic

Military Ocean Terminal, Building 42

Bayonne, NJ 07002-5399

Non-appropriated fund civilian employees of Navy Exchanges or related non-appropriated fund instrumentalities administered by the Navy Resale Systems Office:

Commanding Officer, Navy Exchange Service Command

3280 Virginia Beach Blvd., Virginia Beach

VA 23452, (804) 631-3614

Non-appropriated fund civilian employees at Navy clubs, messes or recreational facilities:

Chief of Navy Personnel, Director, Morale, Welfare, and Recreation Division (MWR)

Washington, DC 20370, (202) 433-3005

Non-appropriated fund personnel of activities that fall outside the purview of the Chief of Navy Personnel or the Commanding Officer of the Navy Exchange Service Command, such as locally established morale, welfare and other social and hobby clubs, such process may be served on the commanding officer of the activity concerned.

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• • • **6-23/340.20 Bureau of Alcohol, Tobacco, Firearms and Explosives**

Chief Counsel

650 Massachusetts Avenue, NW., Room 6100

Washington, DC 20226, (202) 927-7772

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• • • **6-23/340.30 Coast Guard**

Commanding Officer (LGL), Coast Guard Human Resources, Service and Information Center

444 SE. Quincy Street

Topeka, KS 66683-3591, (785) 357-3595

**Federal Aviation Administration**

Agent designated to accept legal process issued by courts in the States of Hawaii, Arizona, Nevada, and California:

Assistant Chief Counsel, AWP, Federal Aviation Administration

PO Box 92007

World Postal Center

Los Angeles, CA 90009, (310) 297-1270

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• • • **6-23/340.40 Internal Revenue Service**

Chief, Special Processing Unit, Garnishing Processing Center

214 North Kanawha Street

Beckley, WV 25801, (304) 256-6200

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• • • **6-23/340.50 Post Office**

United States Postal Service and Postal Rate Commission

Manager, Payroll Processing Branch

1 Federal Drive

Ft. Snelling, MN 55111-9650, (612) 293-6300

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• • • **6-23/340.60 Social Security Administration**

Chief, Payroll Operations Division, Attn.: Code D-2640

Bureau of Reclamation, Administrative Services Center, Department of the Interior

P.O. Box 272030

Denver, CO 80227-9030, (303) 969-7739

For the garnishment of benefits under Title II of the Social Security Act, legal process may be served on the office manager at any Social Security District or Branch Office. The addresses and telephone numbers of Social Security District and Branch Offices may be found in the local telephone directory.

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• • • **6-23/340.70 Department of Veterans Affairs**

The fiscal officer at each Department of Veterans Affairs (VA) facility shall be the designated agent for VA employee obligors at that facility. When a facility at which an individual is employed does not have a fiscal officer, the address and telephone number listed is for the fiscal officer servicing such a facility. In those limited cases where a portion of VA service-connected benefits may be subject to garnishment, service of process, unless otherwise indicated below, should be made at the regional office nearest the veteran obligor's permanent residence.

Fiscal Officer, Long Beach Medical Center

5901 East Seventh Street

Long Beach, CA 90822, (213) 498-1313, ext. 2101

Fiscal Officer, Los Angeles Regional Office, Federal Building

11000 Wilshire Blvd.

Los Angeles, CA 90024, (213) 209-7565

Los Angeles Data Processing Center, Send to:

Fiscal Officer, VA Regional Office, Federal Bldg.

11000 Wilshire Blvd.

Los Angeles, CA 90024, (213) 209-7565

Fiscal Officer, Los Angeles Medical Center--Brentwood Division

Los Angeles, CA 90073, (213) 478-3478

Fiscal Officer, Los Angeles Medical Center--Wadsworth Division

Los Angeles, CA 90073, (213) 478-3478

Fiscal Officer, Los Angeles Outpatient Clinic

425 South Hill Street

Los Angeles, CA 90013, (213) 894-3870

Los Angeles Regional Office of Audit, Send to:

Fiscal Officer, VA Medical Center--Brentwood Division

Los Angeles, CA 90073, (213) 824-4402

Los Angeles Field Office of Audit, Send to:

Fiscal Officer, VA Medical Center--Wadsworth Division

Los Angeles, CA 90073, (213) 478-3478

Los Angeles National Cemetery Area Office, Send to:

Fiscal Officer, VA Medical Center--Brentwood Division

Los Angeles, CA 90073, (213) 478-3478

Riverside National Cemetery Area Office, Send to:

Fiscal Officer, VA Medical Center--Wadsworth Division

Los Angeles, CA 90073, (213) 478-3478

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## • **6-23/400.00 Return of Service**

A proof of service is not issued. Instead, a return detailing the Sheriff's actions is prepared which accompanies the writ when it is returned to the court. However, a copy of the Employer's Return is mailed to the creditor upon receipt by the Sheriff.

Like other officer's returns, an earnings withholding order return must state all that has been done in making the service. Therefore, the return must state the method of service, name and address of the employer served, name and title of the person delivered to, and what documents were served. The documents indicated should include all those required to be served by the officer and also any additional documents that were served in a particular case, such as a court order to levy on the wages of a spouse. The return must also state whether an "Earnings Withholding Order," or an "Earnings Withholding Order for Support" was served. If no "Employer's Return" was received, such fact should be stated on the officer's return.

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## • • **6-23/410.00 Accounting for Collections**

All collections received from employers shall be accounted and paid to person entitled at least once every 30 days. At least every two years, the levying officer shall file an accounting with the court for all amounts collected under the earnings withholding order, including costs and interest added to the amount due. the levying officer may electronically file the accounting with the court. ([CCP 706.026](#), [706.025](#), [699.560](#), [263](#))

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- • **6-23/420.00 Service of Modification/Termination**

Service of any document or notice other than the earnings withholding order may be made by either personal delivery or by first-class mail, postage prepaid. If service is made on the employer after the levying officer has received the employer's return, the service shall be made on the person and at the address designated in the return to receive notices, whether or not such address is within the county. ([CCP 706.101\(c\)](#)) If the notice or document to be served runs in the debtor's favor, and the levying officer's permission has been obtained, it may be personally served by the debtor or the debtor's agent. ([CCP 684.140](#))

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- **6-23/500.00 Earnings Subject to Withholding**

"Earnings" means compensation payable by an employer to an employee for personal services performed by such employee, whether denominated as wages, salary, commission, bonus, or otherwise. ([CCP 706.011\(b\)](#)) Vacation or sick pay is only subject to withholding as it is payable to the employee. ([CCP 706.022\(b\)](#))

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- • **6-23/510.00 Withholding Amount**

In the case of a non-support order, the maximum amount to that can be withheld from an employee's wages is 25% of the employee's disposable earnings or 30 times the federal minimum hourly wage (\$7.25), whichever is less. ([CCP 706.050](#), [15 USC 1673\(a\)](#)) The maximum amount that can be withheld pursuant to an earnings withholding order for support order is 50% minus the amount required to comply with a earnings assignment order. ([CCP 706.052](#)) The Law Revision Commission commented in 706.052 CCP, "If 30 percent of the judgment debtor's earnings are withheld pursuant to a wage assignment for support, an additional 20 percent may be withheld pursuant to the earnings withholding order for the collection of delinquent amounts payable for child or spousal support." ([uncertified opinion; Gross v. Gross, No E057575](#))

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- • **6-23/520.00 Withholding Period**

The withholding period commences on the 10th day after service of the earnings withholding order on the employer. The employer is required to withhold from the earnings of the employee payable for any pay period which ends during the withholding period. The controlling date is the date when the pay period ends, not when the earnings are paid. ([CCP 706.022](#))

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- • **6-23/530.00 Termination of Order**

The employer must withhold wages until the earlier of:

1. The date the employer withheld the amount to satisfy. ([CCP 706.022\(a\)\(1\)](#), [706.032](#))
2. The date of termination in a court order served on the employers. (CCP 706.022(a)(2), [706.032](#))
3. The date of termination in a Notice of Termination served on the employer by the levying officer. ([CCP 706.022\(a\)\(3\)](#), 706.032)
4. The date of expiration of a dormant earnings withholding order (180 continuous days after no amounts are withheld because the employee terminated employment.) ([CCP 706.022\(a\)\(4\)](#), [706.032](#))
5. The date of expiration of the suspension of an order (two years after no amounts have been withheld due to an order or assignment with higher priority.) ([CCP 706.022\(a\)\(4\)](#), [706.032](#))
6. One year after the employee terminates if the earnings withholding order is for support. ([CCP 706.030\(c\)\(1\)](#))

If an earnings withholding order has terminated due to the expiration of a dormant or suspended order, the employer must return the earnings withholding order to the levying officer with a statement of the reasons for returning the order. ([CCP 706.032\(b\)](#))

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## • 6-23/600.00 Priorities of Wage Levy Orders

The [Employer's Return \(WG-005\)](#) provides instructions for the employer to follow if served with more than one wage levy for the same employee.

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### • • 6-23/600.10 Priority

First Priority . . . . . Wage and Earnings Assignment Order (For support)

Second Priority . . . Earnings Withholding Order for Support

Third Priority . . . . . Earnings Withholding Order for Taxes

Fourth Priority . . . . Earnings Withholding Order

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### • • 6-23/600.20 Same Priority

If two or more orders have the same priority, the employer must comply with the order received first.

If two or more orders with the same priority are received on the same date, the employer must comply with the order having the earliest date of entry of judgment.

If two or more orders with the same priority and date of entry of judgment are received on the same date, the employer may choose the order to comply with.

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[\(CCP 706.023\(a\)\)](#)

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- • **6-23/610.00 Withholding Status of Multiple Orders**

The status of multiple orders served on the same employer for the employee are:

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- • **6-23/620.00 Work Furlough**

If the work furlough administrator has, prior to service of an earnings withholding order to the employer of an employee who is a prisoner participating in the work furlough program, requested such employer to remit the prisoner's earnings to the administrator; such request shall have priority over any earnings withholding order. ([PC 1208\(e\)](#))

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- **6-23/700.00 23.21 Employer Duties, Liabilities and Protections**

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- • **6-23/700.10 Employer Compliance with Orders**

The employer has no civil or criminal liability for having complied with any written order or notice which purports to be given or served in accordance with the Wage Garnishment Law, except fraud. ([CCP 706.154 \(b\)](#))

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- • **6-23/700.20 Employer Withholding After Termination of Order**

The employer is not liable for amounts withheld from the earnings of the employee and paid to the levying officer after the termination of the earnings withholding order as specified in the court order or notice of termination from the levying officer, made prior to receipt from the court or levying officer of such order or notice. ([CCP 706.022\(c\)](#))

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- • **6-23/710.00 Delivery of Copy to Employee**

The employer must deliver to the judgment debtor a copy of the earnings withholding order and the copy of the employee instructions within 10 days from the date of service. ([CCP 706.104\(a\)](#))

### **23.21.2 Employer's Return**

The employer must complete the employer's return and return it to the levying officer within 15 days. ([CCP 706.104\(b\)](#)) The employer's return shall be executed under oath and must include the following ([CCP 706.126](#)):

The "employer's return" shall be executed under oath. The form for the return provided to the employer shall state all of the following information:

- The name and address of the levying officer to whom the form is to be returned.
- A direction that the form be mailed to the levying officer by first-class mail, postage prepaid, no later than 15 days after the date of service of the earnings withholding order.
- The name, the address, and, if known, the social security number of the judgment debtor.
- The date the earnings withholding order was served on the employer.
- Whether the judgment debtor is employed by the employer or whether the employer otherwise owes earnings to the employee.
- If the judgment debtor is employed by the employer or the employer otherwise owes earnings to the employee, the amount of the employee's earnings for the last pay period and the length of this pay period.
- Whether the employer was required on the date of service to comply with an earlier earnings withholding order and, if so, the name of the judgment creditor who secured the earlier order, the levying officer who served such order, the date it was issued, the date it was served, the expiration date of such order, and which of the earnings withholding orders the employer is required to comply with under the applicable statutory rules concerning the priority of such orders.
- Whether the employer was required on the date of service to comply with an earnings assignment order for support and, if so, the court which issued such assignment order and the date it was issued and any other information the Judicial Council determines is needed to identify the order.

The name and address of the person to whom notices to the

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### • • **6-23/730.00 Withhold Wages**

The employer must withhold the required amounts from all earnings of the employee payable for any pay period which ends during the withholding period. ([CCP 706.022](#))

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### • • **6-23/740.00 Remit Earnings to Levying Officer**

The employer must periodically remit to the levying officer the amounts withheld monthly or more frequently. ([CCP 706.025](#))

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### • • **6-23/750.00 Notify Levying Officer of Tax Withholding Order**

If an employer is required to cease withholding earnings pursuant to an earlier earnings withholding order because of receipt of an earnings withholding order for taxes, the employer shall notify the levying officer who served the earlier earnings withholding order that a supervening withholding order for taxes is in effect. ([CCP 706.077](#))

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### • • **6-23/760.00 Employer in Contempt**

The employer may be held in contempt of court for failure to deliver a copy of the earnings withholding order and the copy of the employee instructions within 10 days of service to an employee currently employed by the employer. ([CCP 706.104\(a\)](#))

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• • **6-23/770.00 Employer Misdemeanor**

The employer may be charged with a misdemeanor for withholding earnings pursuant to an earnings withholding order and, with the intent to defraud either the judgment creditor or the judgment debtor, failing to pay the amounts withheld to the levying officer. ([CCP 706.152](#))

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• • **6-23/780.00 Civil Action Against Employer**

A civil action may be brought against the employer by the judgment creditor to recover amounts that the employer failed to withhold. ([CCP 706.153](#), [706.154](#))

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• • **6-23/790.00 Employer Failure to Notify Employee**

There is no civil liability for failure to serve a copy of the earnings withholding order and instructions to the employee. However, the employer could be found in contempt of court. ([CCP 706.104\(a\)](#))

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• **6-23/800.00 Registered Process Server**

A registered process server may levy under a writ of attachment pursuant to [CCP 699.080](#). Prior to making a levy, the registered process server must open a file with the levying officer where the levy is to be served by doing the following ([CCP 706.108](#)):

- deposit a copy of the writ with the levying officer
- deposit a copy of the application for issuance of an earnings withholding order
- a copy of the earnings withholding order
- pay the required levying officer service fee (\$35) ([GOV 26750](#))

The registered process server shall serve on the employer:

- The original and one copy of the Earnings Withholding Order ([WG-002](#))
- Confidential Statement of Judgment Debtor's Social Security Number ([WG-035](#)) (if provided)
- Employee Instructions ([WG-003](#))
- The Employer's Return ([WG-005](#))
- Claim of Exemption ([WG-006](#))
- Financial Statement ([WG-007](#))

The Sheriff is requesting the registered process server also serve the Addendum to

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Earnings Withholding Order on the employer at the same time. A copy of the addendum is provided on the following page.

Within five court days after service under this section, all of the following shall be filed with the levying officer:

- The writ of execution, if it is not already in the hands of the levying officer.
- Proof of service on the employer of the papers listed above.
- Instructions in writing, as required by [CCP 687.010](#).

The levying officer shall perform all other duties required by this chapter as if the levying officer had served the earnings withholding order. If the registered process server does not comply with the requirements above, the service of the earnings withholding order is ineffective and the levying officer is not required to perform any duties under the order and may terminate the order and may release any withheld earnings to the judgment debtor.

COUNTY OF LOS ANGELES  
SHERIFF'S DEPARTMENT  
COURT SERVICES DIVISION

**ADDENDUM TO EARNINGS WITHHOLDING ORDER**

Effective January 1, 2011, Section 26746 of the California Government Code requires the Sheriff's Department to assess a \$12.00 processing fee for each disbursement of monies collected. It provides that the fee shall be collected from the judgment debtor in addition to, and in the same manner as, the monies collected under the writ. Consequently, \$12 will be deducted from each remittance (wages) sent to the Sheriff's Department. However, the \$12 processing fee is **not assessed** in any case by the **Los Angeles County Child Support Services Department** for enforcement of a **child support** obligation.

**EXAMPLE: Los Angeles County Child Support Services Department** (do not assess the \$12 fee)

Amount in Section 2:	\$975.00
Amount Withheld:	<u>-243.75</u>
BALANCE:	\$731.25
Processing Fee:	<u>0.00</u>
NEW BALANCE:	\$731.25

**EXAMPLE: Any other Earnings Withholding Order** (assess the \$12 fee)

Amount in Section 2:	\$975.00
Amount Withheld:	<u>-243.75</u>
BALANCE:	\$731.25
Processing Fee:	<u>12.00</u>
NEW BALANCE:	\$743.25

Complete both copies of the form **Employer's Return** (form WG-005) and mail them to the levying officer within **15 days** after receiving this order, whether or not the employee works for you. ***Failure to timely complete and return the Employer's Return may render you liable for costs and attorney fees incurred in obtaining the required information.***

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#### CASE INQUIRY

Please visit the Los Angeles County Sheriff's Department website (<http://civil.lasd.org>) to view up to date information about a case, including the remaining amount to satisfy the earnings withholding order (outstanding balance).

Follow these steps:

- Go to <http://civil.lasd.org>
- Select Case Inquiry
- Type in the Case Inquiry data
- Click the Submit button

EWO ADDENDUM REV 1/1/11

COUNTY OF LOS ANGELES  
**SHERIFF'S DEPARTMENT**  
**COURT SERVICES DIVISION**

Notice to Employer

Re: DEBTOR'S LAST NAME, DEBTOR'S FIRST NAME

**For WITHHELD FUNDS,**

send checks payable to:

**LOS ANGELES COUNTY SHERIFF'S DEPARTMENT**

**PO Box 843580**

**Los Angeles, CA 90084-3580**

You must include the following Levying Officer File Number on the check or statement:

**(13 digit Levying Officer File Number)**

**For ANSWERS and ALL OTHER CORRESPONDENCE,**

send to the Sheriff's Branch for this case:

**(Handling Sheriff's office address provided here)**

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