

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

• 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))

• 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))

• 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

- **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](#))

- **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](#))

- **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](#))

- **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\(a\)](#))

- **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](#))

- **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](#))

- **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\(a\)](#))
