

6-30/216.00 Retirement Benefits from Private Plan

Upon filing a claim, all amounts held, controlled, in the process of distribution, or paid from a private retirement plan are exempt. However, amounts held in self-employed retirement plans and individual retirement annuities or accounts provided for in the [Internal Revenue Code of 1954](#), as amended, that exceed the maximum amounts exempt from federal income taxation under that code are not exempt. ([CCP 704.115](#))

In a judgment for child or spousal support, the court may determine the extent of the exemption pursuant to [CCP 703.070](#). If the amount sought to be applied to the judgment is payable periodically, the amount is subject to a wage assignment for support or any other applicable procedure, but the amount to be withheld shall not exceed the amount permitted on an earnings withholding order for support.

If a judgment other than for support, amounts in a self-employed retirement plan and individual retirement annuities or accounts provided for in the Internal Revenue Code are exempt only to the extent necessary to provide for the support of the judgment debtor when the judgment debtor retires and for support of the spouse and dependents of the judgment debtor. If the amount sought to be applied to the judgment is payable periodically, the amount to be withheld shall not exceed the amount that may be withheld from a like amount of earnings pursuant to an earnings withholding order.
