6-33/310.00 Unemployment Insurance Contributions

The Legislature therefore declares that in its considered judgment the public good and the general welfare of the citizens of the State require the enactment of this measure under the police power of the State, for the compulsory setting aside of funds to be used for a system of unemployment insurance providing benefits for persons unemployed through no fault of their own, and to reduce involuntary unemployment and the suffering caused thereby to a minimum. (UIC 100) The program is managed by the Employment Development Department (EDD).

• 6-33/310.10 State Tax Lien

If any employing unit or other person fails to pay any amount imposed under this division at the time that it becomes due and payable, the amount thereof, including penalties and interest, together with any costs, shall be a perfected and enforceable state tax lien. (UIC 1703)

• 6-33/310.20 Priority of Lien

EDD has a priority where there has been a levy upon property of an absconding, concealed or absent employer even though he may be solvent. (UIC 1701(d)) It appears to have been a legislative intention to give the state priority over an attachment or execution levied in such cases. EDD does not have priority under any other circumstances over a prior attachment or execution, or a lien recorded or perfected prior to an EDD recorded lien. (UIC 1702, People v. Biscailuz 95 CA2d 635)

• 6-33/310.30 Notices of Levy

If an employer is delinquent in the payment of any contributions, EDD may collect on property under a State Tax Lien by serving, personally or by first-class mail, a Notice of Levy on third-parties having in their possession or under their control the property belonging to the employer. The third-party has five days from the service of the Notice of Levy to turn the property over to EDD. (UIC 1755)

• 6-33/310.40 Summary Judgments

If any employing unit is delinquent in the payment of any contributions, penalties or interest, EDD may file in the office of the Clerk of the Superior Court of Sacramento County, or with the clerk of the superior court of the county in which the employer has its principal place of business, a certificate specifying the amount of the contributions, interest and penalty due and the name and last known address of the employer liable therefor. The clerk of the court immediately upon the filing of the certificate shall enter a judgment for the State of California against the employer in the amount set forth in the certificate. (UIC 1815)

• 6-33/310.50 Execution

Execution shall issue upon such a judgment upon request of the director in the same manner as execution may issue upon other judgments and sales shall be held under such execution as prescribed in the Code of Civil Procedure. In all proceedings under this section the director or his authorized agents may act on behalf of the state. (UIC 1816)

• 6-33/310.60 Civil Action

In addition to any other procedures, EDD may file a regular civil action to collect delinquent contributions. (UIC 1852) EDD may obtain and collect on the judgment as in any other money judgment. The Sheriff's Department would have authority to act as levying officer as with other civil judgments. In such cases, refer to 6-20/000.00 WRIT OF EXECUTION (MONEY JUDGMENT) and/or 6-27/000.00 EXECUTION SALE.

• 6-33/310.70 Warrants for Collection

EDD may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the state. The warrant shall be directed to any sheriff, marshal, member of the California State Police Division, or constable and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. (UIC 1785) EDD is not exempt from the standard fee for service and must be provided in advance of the service. (UIC 1786, GC 6100, 26720, CCP 685.100) All Sheriff's Department's fees, commissions and expenses for such services may be added to the amount to satisfy the same as if levied under a writ of execution. (UIC 1787)

• 6-33/310.80 Preferred Labor Claims

Claims of the state for delinquent contributions are "subordinate" to preferred labor claims. (UIC 1701, CCP 1204(a)(1), 1206(a))