



Judicial Council of California

455 Golden Gate Avenue · San Francisco, California 94102-3688

www.courts.ca.gov

REPORT TO THE JUDICIAL COUNCIL

Item No.: 25-027

For business meeting on February 21, 2025

Title

Rules and Forms: Calculation of Earnings
Withholding Period

Report Type

Action Required

Effective Date

February 22, 2025

Rules, Forms, Standards, or Statutes Affected

Revise forms SER-001A, WG-002, WG-004,
WG-022, and WG-030

Date of Report

January 23, 2025

Recommended by

Judicial Council staff
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Executive Summary

Assembly Bill 2837 (Stats. 2024, ch. 514), enacted September 24, 2024, created an address verification requirement for service by the levying officer of documents related to enforcement of a judgment for personal debt and changed the start of the withholding period for an earnings withholding order. Judicial Council staff recommend revising five Judicial Council forms to implement the bill. The forms will be circulated for post-approval public comment as part of a larger proposal to implement AB 2837. The current changes are needed to ensure that the forms are not stating incorrect law in the meantime.

Recommendation

Judicial Council staff recommend that the Judicial Council, effective February 22, 2025:

1. Revise *Special Instructions for Writs and Levies—Attachment* (form SER-001A) to add an item explaining AB 2837's address verification requirement; and

2. Revise the following forms to reflect the change made by AB 2837 to the start of the withholding period for an earnings withholding order and to make technical corrections:

- *Earnings Withholding Order* (form WG-002);
- *Earnings Withholding Order for Support* (form WG-004);
- *Earnings Withholding Order for Taxes* (form WG-022); and
- *Earnings Withholding Order for Elder or Dependent Adult Financial Abuse* (form WG-030).

The proposed revised forms are attached at pages 5–15.

Relevant Previous Council Action

The council adopted form SER-001A effective January 1, 2024, and has not revised it since then. The council adopted forms WG-002, WG-004, and WG-022 in 1980 and adopted form WG-030 effective January 1, 2012. The council last revised forms WG-002 and WG-030 effective September 1, 2023, to reflect new statutory calculations of the amount of earnings withheld by an earnings withholding order. The council last revised form WG-004 effective January 1, 2012, to reflect a new statutory order of priority for earnings withholding orders. The council last revised form WG-022 effective January 1, 2007, to renumber the form.

Analysis/Rationale

AB 2837 (Link A) provides that if the levying officer¹ is required to serve “any writ, order, notice, or other paper” related to enforcement of a judgment for personal debt,² the judgment creditor must give the levying officer a declaration stating that the judgment debtor’s address has been verified using reasonable diligence within the past 12 months and describing the methods used to complete the verification.³

Additionally, AB 2837 changes the date on which an employer should begin withholding earnings if served with an earnings withholding order. Withholding should now begin on the 30th day after service of the earnings withholding order, rather than the 10th day after service.⁴ Or, if a claim of exemption is filed with the levying officer and the employer is given actual notice of the claim before the close of business on the 29th day after service of the earnings

¹ “Levying officer” means “the sheriff or marshal.” (Code Civ. Proc., § 680.260.)

² AB 2837 uses the definition of “personal debt” in Code of Civil Procedure section 683.110(d). (*Id.*, § 684.130(b).)

³ *Id.*, § 684.130(b)(2).

⁴ *Id.*, § 706.022(a).

withholding order on the judgment debtor, the withholding period commences on the 45th day after service of the earnings withholding order on the judgment debtor.⁵

To implement the address verification requirement, staff recommend revising *Special Instructions for Writs and Levies—Attachment* (form SER-001A) by adding an item on page 3 explaining the requirement. Form SER-001A is an attachment to *Request to Sheriff to Serve Court Papers* (form SER-001), which is used to provide statutorily mandated instructions to the sheriff or marshal whenever they are asked to serve documents.

To implement AB 2837's change to the start of the earnings withholding period, staff recommend revising item 2 on page 1 and the instructions on page 2 of forms WG-002, WG-004, and WG-030 to explain that the withholding period starts 30 days after the employer receives the order, or 45 days after service of the order on the employee if the employee files a claim of exemption and notifies the employer within 29 days. Staff also recommend revising these forms to clarify references to other Judicial Council forms by adding their form numbers; to correct the URL for the Self-Help Guide to the California Courts; and to clarify references to other pages of the forms by changing "on the reverse of this form" to "on page [1 or 2] of this form."

On form WG-022, staff recommend revising item 5d on page 1 to say "the 30th day" instead of "the 10th day." Staff also recommend revising the parentheticals in items 2a and 2c for clarity and revising item 3 to add the form number for *Claim of Exemption and Financial Declaration* (form WG-026). Form WG-022 is not issued until after any claim of exemption has already been filed and considered by the court, so it is unnecessary to mention on this form that the withholding period is different if the employee files a claim of exemption.

Policy implications

The proposed revisions to the forms implement an amended statute that created an address verification requirement for service by the levying officer of documents related to enforcement of a judgment for personal debt and that changed the start of the withholding period for an earnings withholding order. Accordingly, the key policy implication is to ensure that these council forms correctly reflect the law.

Comments

Public comments were not solicited for this proposal because the Rules Committee determined that the recommendations are within the Judicial Council's purview to adopt without circulation. (See Cal. Rules of Court, rule 10.22(d)(2).) Later this year, the Civil and Small Claims Advisory Committee plans to circulate a proposal to implement AB 2837 and will include the five forms discussed in this report. The current changes are needed to ensure that the forms are not stating incorrect law in the meantime.

⁵ *Ibid.*

Alternatives considered

The alternative of no action was not considered because the forms will not reflect current law unless they are revised.

Fiscal and Operational Impacts

Staff anticipate that this proposal will require courts to train court staff and judicial officers on the changes in law reflected in the revised forms. Because the revisions reflect changes in statute, these operational impacts cannot be avoided.

Attachments and Links

1. Forms SER-001A, WG-002, WG-004, WG-022, and WG-030, at pages 5–15
2. Link A: Assem. Bill 2837,
https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB2837

Sheriff File Number (for sheriff to complete, if needed):

Fill in case number:

Court Case Number:

Instructions

Generally, you **will not** need to complete this form if you are asking the sheriff to serve a complaint (unless with a writ of attachment) or a restraining order.

- Complete this form if you want the sheriff or marshal to enforce a writ. You must complete this form and form SER-001, *Request for Sheriff to Serve Court Paper*, and turn both forms in to the sheriff or marshal.
- You must include any writ and related order you want the sheriff to enforce.

This form is attached to form SER-001, *Request for Sheriff to Serve Court Papers*.

All information is required unless it is listed as optional or does not apply to your case.

For more information about what may be required in your case, go to <https://selfhelp.courts.ca.gov/sheriff-serves>.

**DRAFT
01/08/2025
NOT APPROVED
BY COUNCIL**

1 Additional Information About You (Person Requesting Service)

Are you a judgment creditor (person awarded money or property by the court)?

☐ Yes

☐ No (complete the section below):

(a) What is your role in the case?: _____

(b) Is there a judgment creditor in your case?

☐ No

☐ Yes (list the names of all judgment creditors):

2 Additional Information About Person or Entity You Want Served

The person or entity you want served (listed in item ③ of form SER-001):
(check one)

☐ Owes you money in this case (judgment debtor).

☐ Is not a party in this case but has the property.

☐ Is a person who lives on the property.

☐ Other (explain):

CONFIDENTIAL**This is not a court form. Do not file with the court.**

3 Information About the Writ and Judgment

- a. Date writ was issued: _____
- b. The writ included with this request is (*check one*):
- ☐ An original writ.
- ☐ A copy of the original writ issued by the court as an electronic record and has not already been given to the levying officer (sheriff or marshal).
- ☐ A copy of the original writ that has already been given to the levying officer (sheriff or marshal).
- c. Has a judgment been issued by the court?
- ☐ No
- ☐ Yes (*complete section below*):
- (1) Date judgment was issued: _____
- (2) If it is a money judgment, give amount: _____
- (3) List all judgment debtors (*people who owe money*) if there are any in this case:
If the judgment debtor is not a person, also include the type of organization (*example: corporation*).
- _____
- _____
- _____
- _____
- _____

4 Information About the Property to Levy

- a. Describe the property in as much detail as possible. For example:
- For bank accounts, give account number (if known).
 - For personal property, describe property and give the address where property is located.
 - For vehicles, give license plate number and address where vehicle is located.
 - For evictions, give address, and any information needed to access the property.
 - For real property (other than evictions), give legal description, address, and assessor's parcel number.
 - If requester is not the person receiving the property, give clear instructions on who will receive the property and how.
- _____
- _____
- _____
- _____
- _____
- ☐ Check here if you are including a map or other document to describe property.

CONFIDENTIAL**This is not a court form. Do not file with the court.**

- 4
- b. Is the property in the judgment debtor’s name?

☐ Yes

☐ No *(list the names of owners and explain their interest in the property, including any leasehold interest):*
- (Note: You may also need to have the people listed above served with your court papers. Check the Code of Civil Procedure for service requirements or talk with a lawyer. Your local court self-help center provides help for free and may be able to help you. To find your local self-help center, go to www.selfhelp.courts.ca.gov/find.)
- c. Are you asking the sheriff to levy on property that is a dwelling *(a place someone can live in)*?

☐ No

☐ Yes *(complete the section below):*

The dwelling is *(check one)*:

☐ Real property *(examples: house, condo, other building attached to land)*

☐ Personal property *(examples: houseboat, RV)*

5

Enforcement of a Judgment for Personal Debt

If you are the judgment creditor and you are asking the sheriff or marshal to serve a writ, levy, or other document related to enforcement of a judgment for personal debt (as defined in Code of Civil Procedure section 683.110(d)), you must verify the judgment debtor’s address before the sheriff or marshal can serve your papers. (Code Civ. Proc., § 684.130.)

6

Special Instructions for Sheriff

In some situations, you will have to give detailed instructions on how you want the sheriff to enforce the order. Use the space below to list any instructions. Some examples of when instructions may be needed include:

 - Instructions to serve the summons and complaint with a writ of attachment, if not previously served (see Code of Civil Procedure section 488.020(c)).
 - Instructions that the levying officer must place a keeper in charge of the property (see Code of Civil Procedure sections 700.070 and 700.080).
 - Instructions to seize personal property from a private place (see Code of Civil Procedure section 699.030).

☐ Check here if you need more space to list instructions. Use a separate piece of paper and write “SER-001A, Special Instructions for Sheriff” at the top. Turn it in with this form.

CONFIDENTIAL

This is not a court form. Do not file with the court.

Rev. February 22, 2025

Special Instructions for Writs and Levies—Attachment

SER-001A, Page 3 of 3

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For your protection and privacy, please press the Clear This Form button after you have printed the form.

Print this form

Save this form

Clear this form

ATTORNEY OR PARTY WITHOUT ATTORNEY: _____ STATE BAR NO.: _____ NAME: _____ FIRM NAME: _____ STREET ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____ TELEPHONE NO.: _____ FAX NO.: _____ EMAIL ADDRESS: _____ ATTORNEY FOR (name): _____	LEVYING OFFICER (name and address): <div style="font-size: 1.2em; font-weight: bold; padding: 10px;"> DRAFT 12/17/2024 NOT APPROVED BY COUNCIL </div>
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY: _____ ZIP CODE: _____ BRANCH NAME: _____	
PLAINTIFF/PETITIONER: _____ DEFENDANT/RESPONDENT: _____	
EARNINGS WITHHOLDING ORDER (Wage Garnishment)	LEVYING OFFICER FILE NO.: _____ COURT CASE NO.: _____
EMPLOYEE: KEEP YOUR COPY OF THIS LEGAL PAPER. EMPLEADO: GUARDE ESTE PAPEL OFICIAL.	

EMPLOYER: Enter the following date to assist your record keeping.

Date this order was received by employer (specify the date of personal delivery by levying officer or registered process server or the date mail receipt was signed):

TO THE EMPLOYER REGARDING YOUR EMPLOYEE:

Name and address of employer

Name and address of employee

 Social Security No. ☐ on form WG-035 ☐ unknown

1. A judgment creditor has obtained this order to collect a court judgment against your employee. You are directed to withhold part of the earnings of the employee (*see instructions on page 2 of this form*). Pay the withheld sums to the **levying officer** (name and address above).

If the employee works for you now, you must **give the employee a copy of this order and *Employee Instructions* (form WG-003)** within 10 days after receiving this order.

Complete both copies of *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.

2. The total amount due is: \$

Count **30** calendar days from the date when you received this order. If your employee's pay period ends before the **30th** day, **do not** withhold earnings payable for that pay period. **Do** withhold from earnings that are payable for any pay period ending on or after that **30th** day. If you receive notice that the employee has filed a claim of exemption, read the *Instructions to Employer on page 2 of this form* for more information about calculating the start of the withholding period.

Continue withholding for all pay periods until you withhold the amount due. The levying officer will notify you of an assessment you should withhold in addition to the amount due. Do not withhold more than the total of these amounts. Never withhold any earnings payable before the beginning of the earnings withholding period.

3. The judgment was entered in the court on (date):

The judgment creditor (if different from the plaintiff) is (name):

4. The *Instructions to Employer on page 2 of this form* tell you how much of the employee's earnings to withhold each payday and answer other questions you may have.

Date:

(TYPE OR PRINT NAME)



(SIGNATURE)
☐ LEVYING OFFICER ☐ REGISTERED PROCESS SERVER

INSTRUCTIONS TO EMPLOYER ON EARNINGS WITHHOLDING ORDERS

WG-002

The instructions in paragraph 1 on **page 1** of this form describe your early duties to provide information to your employee and the levying officer. Your other duties are TO WITHHOLD THE CORRECT AMOUNT OF EARNINGS (if any) and PAY IT TO THE LEVYING OFFICER during the *withholding period*.

The withholding period is the period covered by *Earnings Withholding Order* (this order). The withholding period begins 30 calendar days after you receive the order and continues until you have withheld the total amount due, plus additional amounts for costs and interest (which will be listed in a levying officer's notice). However, if the employee files a claim of exemption and notifies you of the filing no later than 29 days after you receive *Earnings Withholding Order*, then the withholding period begins 45 days after the date the employee was served with *Earnings Withholding Order*.

The withholding period may end sooner if (1) you receive a written notice signed by the levying officer specifying an earlier termination date, or (2) an order of higher priority (explained on the reverse of the *Employer's Return* (form WG-005) is received.

You are entitled to rely on and must obey all written notices signed by the levying officer.

Employer's Return (form WG-005) describes several situations that could affect the withholding period for this order. If you receive more than one *Earnings Withholding Order* during a withholding period, review form WG-005 for instructions.

If the employee stops working for you, the *Earnings Withholding Order* ends after no amounts are withheld for a continuous 180-day period. If withholding ends because the earnings are subject to an order of higher priority, the *Earnings Withholding Order* ends after a continuous two-year period during which no amounts are withheld under the order. **Return the Earnings Withholding Order to the levying officer with a statement of the reason it is being returned.**

WHAT TO DO WITH THE MONEY

The amounts withheld during the withholding period must be paid to the levying officer by the 15th of the next month after each payday. If you wish to pay more frequently than monthly, each payment must be made within 10 days after the close of the pay period.

Be sure to mark each *check with the case number, the levying officer's file number, if different, and the employee's name so the money will be applied to the correct account.*

WHAT IF YOU STILL HAVE QUESTIONS?

The garnishment law is contained in the Code of Civil Procedure beginning with section 706.010. Sections 706.022, 706.025, 706.050, and 706.104 explain the employer's duties.

The Federal Wage Garnishment Law and federal rules provide the basic protections on which the California law is based. Inquiries about the federal law will be answered by mail, telephone, or personal interview at any office of the Wage and Hour Division of the U.S. Department of Labor. Offices are listed in the telephone directory under the U.S. Department of Labor in the U.S. Government listing.

COMPUTATION INSTRUCTIONS

California law provides how much earnings to withhold, if any, for different amounts of disposable earnings and different pay periods, and takes into consideration different minimum wage amounts. The method of calculation is at Code of Civil Procedure section 706.050 and is described in the column to the right. You may also look on the California Courts Self-Help website for assistance in determining the maximum withholding amounts for different amounts of disposable income, for different pay periods, and with different minimum wage amounts. The information is at <https://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers>.

THESE COMPUTATION INSTRUCTIONS APPLY UNDER NORMAL CIRCUMSTANCES. THEY DO NOT APPLY TO ORDERS FOR THE SUPPORT OF A SPOUSE, FORMER SPOUSE, OR CHILD.

State law limits the amount of earnings that can be withheld. The limitations are based on the employee's disposable earnings, which are different from gross pay or take-home pay.

(A) To determine the CORRECT AMOUNT OF EARNINGS TO BE WITHHELD (if any), first compute the employee's *disposable earnings*.

Earnings include any money (whether called wages, salary, commissions, bonuses, or anything else) that is paid by an employer to an employee for personal services. Vacation or sick pay is subject to withholding as it is received by the employee. Tips are generally not included as earnings because they are not paid by the employer.

Disposable earnings are the earnings left after subtracting the part of the earnings a state or federal law requires an employer to withhold. Generally these required deductions are (1) federal income tax, (2) federal social security, (3) state income tax, (4) state disability insurance, and (5) payments to public employee retirement systems. Disposable earnings will change when the required deductions change.

(B) After the employee's disposable earnings are known, to determine what amount should be withheld, you may look to the statute, follow the directions below in (C), or seek assistance on the California Courts Self-Help website at <https://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers>. Note that you also need to know the amount of the minimum wage in the location where the employee works.

(C) Calculate the maximum amount that may be withheld from the employee's disposable earnings, which is the *lesser* of the following two amounts:

- 20 percent of disposable earnings for that week; or
- 40 percent of the amount by which the employee's disposable earnings that week exceed the applicable minimum wage. If there is a local minimum wage in effect in the location where the employee works that exceeds the state minimum wage at the time the earnings are payable, the local minimum wage is the applicable minimum wage.

To calculate the correct amount, follow the steps below:

Step 1: Determine the applicable minimum wage per pay period.

- For a daily or weekly pay period, multiply the applicable hourly minimum wage by 48.
- For a biweekly pay period, multiply the applicable hourly minimum wage by 96.
- For a semimonthly pay period, multiply the applicable hourly minimum wage by 104.
- For a monthly pay period, multiply the applicable hourly minimum wage by 208.

Step 2: Subtract the amount from Step 1 from the employee's disposable earnings during that pay period.

Step 3: If the amount from Step 2 is less than zero, do not withhold any money from the employee's earnings.

Step 4: If the amount from Step 2 is greater than zero, multiply that amount by 0.40.

Step 5: If the amount from Step 4 is lower than 20 percent of the employee's disposable earnings, withhold this amount. If it is greater than 20 percent of the employee's disposable earnings, withhold 20 percent of the disposable earnings.

Occasionally, the employee's earnings will also be subject to a *Wage and Earnings Assignment Order*, an order available from family law courts for child, spousal, or family support. The amount required to be withheld for that order should be deducted from the amount to be withheld for this order.

IMPORTANT WARNINGS

1. IT IS AGAINST THE LAW TO FIRE THE EMPLOYEE BECAUSE OF *EARNINGS WITHHOLDING ORDERS* FOR THE PAYMENT OF ONLY ONE INDEBTEDNESS. No matter how many orders you receive, so long as they all relate to a single indebtedness (no matter how many debts are represented in that judgment), the employee may not be fired.
2. IT IS ILLEGAL TO AVOID AN *EARNINGS WITHHOLDING ORDER* BY POSTPONING OR ADVANCING THE PAYMENT OF EARNINGS. The employee's pay period must not be changed to prevent the order from taking effect.
3. IT IS ILLEGAL NOT TO PAY AMOUNTS WITHHELD FOR THE *EARNINGS WITHHOLDING ORDER* TO THE LEVYING OFFICER. Your duty is to pay the money to the levying officer who will pay the money in accordance with the law that applies to this case.

IF YOU VIOLATE ANY OF THESE LAWS YOU MAY BE HELD LIABLE TO PAY CIVIL DAMAGES AND YOU MAY BE SUBJECT TO CRIMINAL PROSECUTION!

ATTORNEY OR PARTY WITHOUT ATTORNEY: NAME: FIRM NAME: STREET ADDRESS: CITY: TELEPHONE NO.: EMAIL ADDRESS: ATTORNEY FOR (name):	STATE BAR NO.: STATE: ZIP CODE: FAX NO.:	LEVYING OFFICER (name and address): <div style="text-align: center;"> DRAFT 12/20/2024 NOT APPROVED BY COUNCIL </div>
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
PLAINTIFF/PETITIONER: DEFENDANT/RESPONDENT:		COURT CASE NUMBER:
EARNINGS WITHHOLDING ORDER FOR SUPPORT (Wage Garnishment)		LEVYING OFFICER FILE NUMBER:

EMPLOYEE: KEEP YOUR COPY OF THIS LEGAL PAPER.

EMPLEADO: GUARDE ESTE PAPEL OFICIAL.

EMPLOYER: Enter the following date to assist your record keeping.

Date this order was received by employer (specify the date of personal delivery by levying officer or registered process server or the date mail receipt was signed):

TO THE EMPLOYER REGARDING YOUR EMPLOYEE:

Name and address of employee

Name and address of employee

Social Security No. ☐ on form WG-035 ☐ unknown

1. A judgment creditor has obtained this order to collect a court judgment against your employee. You are directed to withhold part of the earnings of the employee (see instructions on **page 2** of this form). Pay the withheld sums to the **levying officer** (name and address above).
 If the employee works for you now, you must **give the employee a copy of this order and Employee Instructions (form WG-003)** within 10 days after receiving this order.
Complete both copies of 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.
2. The total amount due is: \$
 Count **30** calendar days from the date when you received this order. If your employee's pay period ends before the **30th** day, **do not** withhold earnings payable for that pay period. **Do** withhold from earnings that are payable for any pay period ending on or after that **30th** day. If you receive notice that the employee has filed a claim of exemption, read the Employer's Instructions on **page 2** of this form for more information about calculating the start of the withholding period.
 Continue withholding for all pay periods until you withhold the amount due. The levying officer will notify you of an assessment you should withhold in addition to the amount due. Do not withhold more than the total of these amounts. Never withhold any earnings payable before the beginning of the earnings withholding period.
3. The judgment was entered in the court shown above. The judgment creditor is (name):
4. The **Employer's Instructions on page 2 of this form** tell you how much of the employee's earnings to withhold each payday **and contain special rules that apply to Earnings Withholding Order for Support (form WG-004)**. Follow those instructions unless you receive a court order or order from the levying officer giving you other instructions.

Date:

(TYPE OR PRINT NAME)

(SIGNATURE)

☐ LEVYING OFFICER

☐ REGISTERED PROCESS SERVER

EMPLOYER'S INSTRUCTIONS (EARNINGS WITHHOLDING ORDERS FOR SUPPORT)

The instructions apply only to *Earnings Withholding Orders for Support* (this order). Applicable instructions appear on other types of Earnings Withholding Orders.

The instructions in paragraph 1 on page 2 of this form describe your early duties to provide information to your employee and the levying officer.

Your other duties are TO WITHHOLD THE CORRECT AMOUNT OF EARNINGS (if any) and PAY IT TO THE LEVYING OFFICER during the *withholding period*.

The usual *withholding period* begins 30 calendar days after you receive the *Earnings Withholding Order for Support*. However, if the employee files a claim of exemption and notifies you of the filing no later than 29 days after you receive *Earnings Withholding Order for Support*, then the withholding period begins 45 days after the date the employee was served with *Earnings Withholding Order for Support*.

The *withholding period* for this order continues until one of two things happens:

- (1) the total amount specified in the Order, plus any amounts listed in a notice from the levying officer, has been withheld, or
- (2) you receive a court order or notice signed by the levying officer specifying a termination date.

You are entitled to rely on and should obey all written notices signed by the levying officer.

Employer's Return (form WG-005) describes several situations that could affect the withholding period for this order. If you receive more than one Earnings Withholding Order during a withholding period, review *Employer's Return* for instructions.

Your duty to withhold does not end merely because the employee no longer works for you. Withholding for *Earnings Withholding Order for Support* does not automatically terminate until one year after the employment of the employee by the employer ends.

WHAT TO DO WITH THE MONEY

The amounts withheld during the withholding period must be paid to the levying officer by the 15th of the next month after each payday. If you wish to pay more frequently than monthly, each payment must be made within 10 days after the close of the pay period.

Be sure to mark each check with the case number, the levying officer's file number, if different, and the employee's name so the money will be applied to the correct account

WHAT IF YOU STILL HAVE QUESTIONS?

The garnishment law is contained in the Code of Civil Procedure beginning with section 706.010. Sections 706.022, 706.025, and 706.104 explain the employer's duties.

The Federal Wage Garnishment Law and federal rules provide the basic protections on which the California law is based.

Inquiries about the federal law will be answered by mail, telephone or personal interview at any office of the Wage and Hour Division of the U.S. Department of Labor. Offices are listed in the telephone directory under the U.S. Department of Labor in the U.S. Government listing.

COMPUTATION INSTRUCTIONS

State and federal law limits the amount of earnings that can be withheld. The limitations are based on the employee's disposable earnings, which are different from gross pay or take-home pay. To determine the CORRECT AMOUNT OF EARNINGS TO BE WITHHELD (if any), compute the employee's *disposable* earnings.

(A) Earnings include any money, (whether called wages, salary, commissions, bonuses or anything else) that is paid by an employer to an employee for personal services. Vacation or sick pay is subject to withholding as it is received by the employee. Tips are generally not included as earning since they are not paid by the employer.

(B) *Disposable earnings* are the earnings left after subtracting the part of the earnings a state or federal law requires an employer to withhold. Generally these required deductions are (1) federal income tax, (2) federal social security, (3) state income tax, (4) state disability insurance, and (5) payments to public employees' retirement systems. Disposable earnings will change when the required deductions change.

After the employee's disposable earnings are known, WITHHOLD FIFTY (50) PERCENT of the *disposable earnings* for the Withholding Order for Support. For example, if the employee has monthly disposable earnings of \$1,432, the sum of \$716 would be withheld to pay to the levying officer on account of this order.

Occasionally, the employee's earnings will also be subject to a Wage and Earnings Assignment Order, an order available for child support or spousal support. The amount required to be withheld for that order should be deducted from the amount to be withheld for this order. For example, if the employee is subject to a Wage and Earnings Assignment Order and the employer is required to withhold \$300 per month to pay on that order, when the employer receives this Earnings Withholding Order for Support, the employer should deduct the \$300 for the Wage and Earnings Assignment Order from the \$716 and pay the balance to the levying officer each month for this order.

IMPORTANT WARNINGS

1. IT IS AGAINST THE LAW TO FIRE THE EMPLOYEE BECAUSE OF EARNINGS WITHHOLDING ORDERS FOR THE PAYMENT OF ONLY ONE INDEBTEDNESS. No matter how many orders you receive, so long as they all relate to judgment (no matter how many debts are represented in that judgment) the employee may not be fired.
2. IT IS ILLEGAL TO AVOID AN EARNINGS WITHHOLDING ORDER BY POSTPONING OR ADVANCING THE PAYMENT OF EARNINGS. The employee's pay period must not be changed to prevent the order from taking effect.
3. IT IS ILLEGAL NOT TO PAY AMOUNTS WITHHELD FOR THE EARNINGS WITHHOLDING ORDER TO THE LEVYING OFFICER. Your duty is to pay the money to the levying officer who will pay the money in accordance with the laws that apply to this case.

IF YOU VIOLATE ANY OF THESE LAWS, YOU MAY BE HELD LIABLE TO PAY CIVIL DAMAGES AND YOU MAY BE SUBJECT TO CRIMINAL PROSECUTION!

ATTORNEY OR PARTY WITHOUT ATTORNEY: _____ STATE BAR NO.: _____ NAME: _____ FIRM NAME: _____ STREET ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____ TELEPHONE NO.: _____ FAX NO.: _____ EMAIL ADDRESS: _____ ATTORNEY FOR STATE TAX AGENCY: _____	FOR COURT USE ONLY DRAFT 12/17/2024 NOT APPROVED BY COUNCIL
NAME OF COURT: _____ STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY AND ZIP CODE: _____ BRANCH NAME: _____	
APPLICATION OF (Name): _____ <div style="text-align: right;">TAXPAYER / RESPONDENT</div>	
EARNINGS WITHHOLDING ORDER FOR TAXES	CASE NUMBER: _____
NAME OF STATE TAX AGENCY: _____	TAX AGENCY NUMBER: _____

1. The State's *Application for Earnings Withholding Order for Taxes* came on for hearing on

(date): _____ in ☐ Dept.: _____ ☐ Div.: _____ ☐ Room: _____
 before (name of judicial officer): _____

2. a. ☐ Attorney for state tax agency present in court (attorney name):
 b. ☐ Taxpayer present in court.
 c. ☐ Attorney for taxpayer present in court (attorney name):

3. The court has considered ☐ the taxpayer's *Claim of Exemption and Financial Declaration* (form WG-026)
☐ the evidence presented ☐ the parties' stipulation.

4. **THE COURT FINDS**

- a. The taxpayer (employee) is entitled to a monthly exemption of: \$ _____
 b. The taxpayer is employed by (name and address of employer): _____

- c. ☐ \$ _____ has been withheld from the employee's earnings under a *Temporary Earnings Withholding Order for Taxes*.

5. **THE COURT ORDERS the employer to**

- a. withhold and pay to the state tax agency: \$ _____ from the employee's disposable earnings each month.
 b. pay to the employee any disposable earnings above that amount, not to exceed: \$ _____ per month.
 c. WITHHOLD AND PAY TO THE STATE TAX AGENCY ANY DISPOSABLE EARNINGS ABOVE THOSE SET FORTH IN ITEMS 4a AND 4b.
 d. begin withholding with the first pay period that ends on or after the 30th day after this order is served.
 e. continue withholding until the tax liability has been satisfied unless an order with higher priority is received.
 f. send all sums withheld to the state tax agency within 10 days after the last paycheck of each month.
 g. ☐ other (specify): _____

Date: _____

 JUDICIAL OFFICER

(Instructions to employer on page 2 of this form)

Page 1 of 2

APPLICATION OF (Name):

CASE NUMBER:

TAXPAYER / RESPONDENT

INSTRUCTIONS TO EMPLOYER

A. When remitting withheld sums to the state tax agency, include the employee's name and social security number, and the tax agency number.

B. PRIORITY OF EARNINGS WITHHOLDING ORDERS

First: Order Assigning Salary or Wages

Second: Earnings Withholding Order for Support

Third: Earnings Withholding Order for Taxes

Fourth: Earnings Withholding Order

ATTORNEY OR PARTY WITHOUT ATTORNEY: _____ STATE BAR NO: _____ NAME: _____ FIRM NAME: _____ STREET ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____ TELEPHONE NO.: _____ FAX NO.: _____ EMAIL ADDRESS: _____ ATTORNEY FOR (name): _____	LEVYING OFFICER (name and address): DRAFT 12/17/2024 NOT APPROVED BY COUNCIL
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY AND ZIP CODE: _____ BRANCH NAME: _____	
PLAINTIFF: _____ DEFENDANT: _____	CASE NUMBER: _____
EARNINGS WITHHOLDING ORDER FOR ELDER OR DEPENDENT ADULT FINANCIAL ABUSE (Wage Garnishment)	LEVYING OFFICER FILE NUMBER: _____
EMPLOYEE: KEEP YOUR COPY OF THIS LEGAL PAPER. EMPLEADO: GUARDE ESTE PAPEL OFICIAL.	
EMPLOYER: Enter the following date to assist your record keeping. <i>Date this order was received by employer (specify the date of personal delivery by levying officer or registered process server or the date mail receipt was signed):</i> _____	

TO THE EMPLOYER REGARDING YOUR EMPLOYEE:

Name and address of employer

Name and address of employee

Social Security No. ☐ on form WG-035 ☐ unknown

1. A judgment creditor has obtained this order to collect a court judgment against your employee. You are directed to withhold part of the earnings of the employee (*see instructions on page 2 of this form*).
 Pay the withheld sums to the **levying officer** (name and address above). If the employee works for you now, you must **give the employee a copy of this order and Employee Instructions (form WG-003)** within 10 days after receiving this order.
Complete both copies of 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.
2. a. The total amount due is: \$ _____
 b. The amount arising from an elder or dependent financial abuse claim is: \$ _____
 Count **30** calendar days from the date when you received this order. If your employee's pay period ends before the **30th** day, **do not** withhold earnings payable for that pay period. **Do** withhold from earnings that are payable for any pay period ending on or after that **30th** day. **If you receive notice that the employee has filed a claim of exemption, read the Instructions to Employer on page 2 of this form for more information about calculating the start of the withholding period.**
 Continue withholding for all pay periods until you withhold the amount due. The levying officer will notify you of an assessment you should withhold in addition to the amount due. Do not withhold more than the total of these amounts. Never withhold any earnings payable before the beginning of the earnings withholding period.
3. The judgment was entered in the court on (date): _____
 The judgment creditor (if different from the plaintiff) is (name): _____
4. The Instructions to Employer on **page 2 of this form** tell you how much of the employee's earnings to withhold each payday. Follow those instructions unless you receive a court order or order from the levying officer giving you other instructions.

Date: _____

(TYPE OR PRINT NAME)

(SIGNATURE)

☐ LEVYING OFFICER ☐ REGISTERED PROCESS SERVER

INSTRUCTIONS TO EMPLOYER ON EARNINGS WITHHOLDING ORDERS

WG-030

The instructions in paragraph 1 on **page 1** of this form describe your early duties to provide information to your employee and the levying officer. Your other duties are TO WITHHOLD THE CORRECT AMOUNT OF EARNINGS (if any) and PAY IT TO THE LEVYING OFFICER during the *withholding period*.

The withholding period is the period covered by *Earnings Withholding Order* (this order). The withholding period begins 30 calendar days after you receive the order and continues until you have withheld the total amount due, plus additional amounts for costs and interest (which will be listed in a levying officer's notice). However, if the employee files a claim of exemption and notifies you of the filing no later than 29 days after you receive *Earnings Withholding Order*, then the withholding period begins 45 days after the date the employee was served with *Earnings Withholding Order*.

The withholding period may end sooner if (1) you receive a written notice signed by the levying officer specifying an earlier termination date, or (2) an order of higher priority (explained on the reverse of the *Employer's Return* (form WG-005) is received.

You are entitled to rely on and must obey all written notices signed by the levying officer.

Employer's Return (form WG-005) describes several situations that could affect the withholding period for this order. If you receive more than one *Earnings Withholding Order* during a withholding period, review **form WG-005** for instructions.

If the employee stops working for you, the *Earnings Withholding Order* ends after no amounts are withheld for a continuous 180-day period. If withholding ends because the earnings are subject to an order of higher priority, the *Earnings Withholding Order* ends after a continuous two-year period during which no amounts are withheld under the order. **Return the *Earnings Withholding Order* to the levying officer with a statement of the reason it is being returned.**

WHAT TO DO WITH THE MONEY

The amounts withheld during the withholding period must be paid to the levying officer by the 15th of the next month after each payday. If you wish to pay more frequently than monthly, each payment must be made within 10 days after the close of the pay period.

Be sure to mark each *check with the case number, the levying officer's file number, if different, and the employee's name so the money will be applied to the correct account.*

WHAT IF YOU STILL HAVE QUESTIONS?

The garnishment law is contained in the Code of Civil Procedure beginning with section 706.010. Sections 706.022, 706.025, 706.050, and 706.104 explain the employer's duties.

The Federal Wage Garnishment Law and federal rules provide the basic protections on which the California law is based. Inquiries about the federal law will be answered by mail, telephone, or personal interview at any office of the Wage and Hour Division of the U.S. Department of Labor. Offices are listed in the telephone directory under the U.S. Department of Labor in the U.S. Government listing.

COMPUTATION INSTRUCTIONS

California law provides how much earnings to withhold, if any, for different amounts of disposable earnings and different pay periods, and takes into consideration different minimum wage amounts. The method of calculation is at Code of Civil Procedure section 706.050 and is described in the column to the right. You may also look on the California Courts Self-Help website for assistance in determining the maximum withholding amounts for different amounts of disposable income, for different pay periods, and with different minimum wage amounts. The information is at <https://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers>.

THESE COMPUTATION INSTRUCTIONS APPLY UNDER NORMAL CIRCUMSTANCES. THEY DO NOT APPLY TO ORDERS FOR THE SUPPORT OF A SPOUSE, FORMER SPOUSE, OR CHILD.

State law limits the amount of earnings that can be withheld. The limitations are based on the employee's disposable earnings, which are different from gross pay or take-home pay.

(A) To determine the CORRECT AMOUNT OF EARNINGS TO BE WITHHELD (if any), first compute the employee's *disposable earnings*.

Earnings include any money (whether called wages, salary, commissions, bonuses, or anything else) that is paid by an employer to an employee for personal services. Vacation or sick pay is subject to withholding as it is received by the employee. Tips are generally not included as earnings because they are not paid by the employer.

Disposable earnings are the earnings left after subtracting the part of the earnings a state or federal law requires an employer to withhold. Generally these required deductions are (1) federal income tax, (2) federal social security, (3) state income tax, (4) state disability insurance, and (5) payments to public employee retirement systems. Disposable earnings will change when the required deductions change.

(B) After the employee's disposable earnings are known, to determine what amount should be withheld, you may look to the statute, follow the directions below in (C), or seek assistance on the California Courts Self-Help website at <https://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers>. Note that you also need to know the amount of the minimum wage in the location where the employee works.

(C) Calculate the maximum amount that may be withheld from the employee's disposable earnings, which is the *lesser* of the following two amounts:

- 20 percent of disposable earnings for that week; **or**
- 40 percent of the amount by which the employee's disposable earnings that week exceed the applicable minimum wage. If there is a local minimum wage in effect in the location where the employee works that exceeds the state minimum wage at the time the earnings are payable, the local minimum wage is the applicable minimum wage.

To calculate the correct amount, follow the steps below:

Step 1: Determine the applicable minimum wage per pay period.

- For a daily or weekly pay period, multiply the applicable hourly minimum wage by 48.
- For a biweekly pay period, multiply the applicable hourly minimum wage by 96.
- For a semimonthly pay period, multiply the applicable hourly minimum wage by 104.
- For a monthly pay period, multiply the applicable hourly minimum wage by 208.

Step 2: Subtract the amount from Step 1 from the employee's disposable earnings during that pay period.

Step 3: If the amount from Step 2 is less than zero, do not withhold any money from the employee's earnings.

Step 4: If the amount from Step 2 is greater than zero, multiply that amount by 0.40.

Step 5: If the amount from Step 4 is lower than 20 percent of the employee's disposable earnings, withhold this amount. If it is greater than 20 percent of the employee's disposable earnings, withhold 20 percent of the disposable earnings.

Occasionally, the employee's earnings will also be subject to a *Wage and Earnings Assignment Order*, an order available from family law courts for child, spousal, or family support. The amount required to be withheld for that order should be deducted from the amount to be withheld for this order.

IMPORTANT WARNINGS

1. IT IS AGAINST THE LAW TO FIRE THE EMPLOYEE BECAUSE OF *EARNINGS WITHHOLDING ORDERS* FOR THE PAYMENT OF ONLY ONE INDEBTEDNESS. No matter how many orders you receive, so long as they all relate to a single indebtedness (no matter how many debts are represented in that judgment), the employee may not be fired.
2. IT IS ILLEGAL TO AVOID AN *EARNINGS WITHHOLDING ORDER* BY POSTPONING OR ADVANCING THE PAYMENT OF EARNINGS. The employee's pay period must not be changed to prevent the order from taking effect.
3. IT IS ILLEGAL NOT TO PAY AMOUNTS WITHHELD FOR THE *EARNINGS WITHHOLDING ORDER* TO THE LEVYING OFFICER. Your duty is to pay the money to the levying officer who will pay the money in accordance with the law that applies to this case.

IF YOU VIOLATE ANY OF THESE LAWS YOU MAY BE HELD LIABLE TO PAY CIVIL DAMAGES AND YOU MAY BE SUBJECT TO CRIMINAL PROSECUTION!