



# Judicial Council of California

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## REPORT TO THE JUDICIAL COUNCIL

*Item No.: 25-178*

For business meeting on December 12, 2025

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**Title**

Civil Practice and Procedure: Judgment  
Debtor Address Verification and Calculation  
of Earnings Withholding Period

**Report Type**

Action Required

**Effective Date**

January 1, 2026

**Rules, Forms, Standards, or Statutes Affected**

Revise forms EJ-130, WG-002, WG-003,  
WG-004, WG-015/EJ-135, WG-017/EJ-137,  
WG-022, WG-030

**Date of Report**

November 13, 2025

**Recommended by**

Judicial Council staff  
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### Executive Summary

Assembly Bill 774 (Stats. 2025, ch. 708), enacted October 13, 2025, makes several changes to the laws regarding enforcement of judgment, including a change to the start of the withholding period for earnings withholding orders. Judicial Council staff recommend revising eight Judicial Council forms to ensure they correctly state the law when AB 774 becomes effective on January 1, 2026. These revisions will be circulated for postapproval public comment as part of a larger proposal to implement AB 774.

### Recommendation

Judicial Council staff recommend that the Judicial Council, effective January 1, 2026:

1. Revise the following forms to reflect changes made by AB 774 to the address verification requirement in Code of Civil Procedure section 684.130:
  - *Writ of Execution* (form EJ-130)

- *Employee Instructions* (form WG-003)
  - *Declaration of Address Verification* (form WG-015/EJ-135)
  - *Application to Stay Levy or Garnishment* (form WG-017/EJ-137)
2. Revise the following forms to reflect the change made by AB 774 to the start of the withholding period for earnings withholding orders:
- *Earnings Withholding Order* (form WG-002)
  - *Earnings Withholding Order for Support* (form WG-004)
  - *Earnings Withholding Order for Taxes* (form WG-022)
  - *Earnings Withholding Order for Elder or Dependent Adult Financial Abuse* (form WG-030)

The proposed revised forms are attached at pages 5–19.

### **Relevant Previous Council Action**

The Judicial Council most recently took action on the eight forms in this report at its business meeting on October 24, 2025, when it approved a recommendation to adopt and revise forms to implement Assembly Bill 2837 (Stats. 2024, ch. 514). At that meeting, the council adopted forms WG-015/EJ-135 and WG-017/EJ-137 and revised forms EJ-130, WG-002, WG-003, WG-004, WG-022, and WG-030, effective January 1, 2026.

### **Analysis/Rationale**

Judicial Council staff recommend revising eight forms to implement AB 774 (see Link A), which amends several existing statutes regarding enforcement of judgment, including several statutes amended by AB 2837. When the AB 774 amendments become effective on January 1, 2026, some of the form revisions made to implement AB 2837 will no longer be correct. Judicial Council staff therefore recommend revising the forms in this report effective January 1, 2026, and recommend that the versions of the forms attached to this report supersede the versions approved by the Judicial Council on October 24 to implement AB 2837.<sup>1</sup>

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<sup>1</sup> The revised forms attached to this report include the revisions recommended to implement AB 774 as well as the revisions approved on October 24, 2025, to the extent the October 24 revisions do not conflict with AB 774. However, the highlighting in the attached forms reflects only the revisions recommended to implement AB 774. The form revisions approved on October 24 to implement AB 2837 are described in the advisory committee report to the Judicial Council titled *Civil Practice and Procedure: Implementation of Assembly Bill 2837* (Oct. 9, 2025), available at [jcc.legistar.com/View.ashx?M=F&ID=14853402&GUID=4BCDAB8E-02EF-4E98-828A-C07FE09EFC0A](https://jcc.legistar.com/View.ashx?M=F&ID=14853402&GUID=4BCDAB8E-02EF-4E98-828A-C07FE09EFC0A).

### **Address verification requirement**

Code of Civil Procedure section 684.130 provides that if the levying officer is required to serve “any writ, order, notice, or other paper” related to enforcement of a judgment for personal debt,<sup>2</sup> the judgment creditor must provide 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.<sup>3</sup> The judgment creditor must then file the signed declaration with the court. Section 684.130 currently requires the judgment creditor to file the declaration within 5 business days of delivering it to the levying officer, but AB 774 changes that deadline to 10 business days.<sup>4</sup> Staff recommend changing “5 business days” to “10 business days” in the following places:

- The notice on page 3 of form EJ-130;
- The notice on page 1 of form WG-003;
- The instructions on page 1 of form WG-015/EJ-135; and
- Item 4a(2) on form WG-017/EJ-137.

AB 774 also amends the portion of section 684.130 that sets forth methods for verifying the judgment debtor’s address. The statute currently states that acceptable address verification methods include sending a letter by certified mail or using a commercial address verification process that includes sending a letter by first-class mail.<sup>5</sup> AB 774 clarifies that a person employing either of these methods may send either a letter or a legal pleading. Staff therefore recommend revising items 4b and 4c on form WG-015/EJ-135 to change “letter” to “letter or legal pleading.”

### **Earnings withholding period**

Code of Civil Procedure section 706.022(a) currently states that the employer should begin withholding earnings on the 30th day after service of the earnings withholding order on the judgment debtor (the employee). Under AB 774, the start of the withholding period will be calculated based on service of the order on the employer, not the judgment debtor.<sup>6</sup>

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<sup>2</sup> The levying officer is statutorily required to serve certain documents related to enforcement of judgment, including notices of levy, writs of execution, and writs of possession. (Code Civ. Proc., §§ 700.010(a) (writs of execution and notices of levy), 715.020(a) (writs of possession).)

<sup>3</sup> Code Civ. Proc., § 684.130(b)(2).

<sup>4</sup> Assem. Bill 774 (Stats. 2025, ch. 708) § 1 (amending Code Civ. Proc., § 684.130(b)(6)).

<sup>5</sup> Code Civ. Proc., § 684.130(b)(2)(B), (C).

<sup>6</sup> Assem. Bill 774 (Stats. 2025, ch. 708) § 7.

Staff recommend the following revisions to forms WG-002, WG-004, WG-022, and WG-030 to implement this change in law:

- Revising item 2 on page 1 of forms WG-002, WG-004, and WG-030 to state that the withholding period should be calculated from “the date when you were served with this order.”
- Revising the relevant portions of the instructions on page 2 of forms WG-002, WG-004, and WG-030 to say “you were served” instead of “the employee was served.”
- Revising item 5d on form WG-022 to state that withholding begins “on or after the 30th day after this order is served on the employer.”

### **Policy implications**

The key policy implication is to ensure that the forms in this report correctly reflect the statutory amendments made by AB 774, effective January 1, 2026, to the address verification requirement in Code of Civil Procedure section 684.130 and the start of the withholding period for earnings withholding orders as set forth in section 706.022(a).

### **Comments**

Public comments were not solicited for this proposal because the revisions 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 will develop a proposal to implement AB 774 and will include the revisions discussed in this report in the solicitation for public comments on that proposal.

### **Alternatives considered**

Staff did not consider the alternative of taking no action because the forms will not reflect current law unless they are revised.

### **Fiscal and Operational Impacts**

The statutory amendments made by AB 774 and the resulting form revisions will require education and training of court staff and judicial officers and possibly some changes to computerized case management systems. These operational impacts are the result of changes in law and cannot be avoided.

### **Attachments and Links**

1. Forms EJ-130, WG-002, WG-003, WG-004, WG-015/EJ-135, WG-017/EJ-137, WG-022, and WG-030, at pages 5–19
2. Link A: Assem. Bill 774 (Stats. 2025, ch. 708),  
[leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202520260AB774](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202520260AB774)

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): _____ <input type="checkbox"/> ATTORNEY FOR <input type="checkbox"/> ORIGINAL JUDGMENT CREDITOR <input type="checkbox"/> ASSIGNEE OF RECORD	<b>FOR COURT USE ONLY</b>  <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY AND ZIP CODE: _____ BRANCH NAME: _____	
PLAINTIFF/PETITIONER: _____ DEFENDANT/RESPONDENT: _____	CASE NUMBER: _____
<b>WRIT OF</b> <input type="checkbox"/> <b>EXECUTION (Money Judgment)</b> <input type="checkbox"/> <b>POSSESSION OF</b> <input type="checkbox"/> <b>Personal Property</b> <input type="checkbox"/> <b>SALE</b> <input type="checkbox"/> <b>Real Property</b>	<input type="checkbox"/> <b>Limited Civil Case</b> (including Small Claims) <input type="checkbox"/> <b>Unlimited Civil Case</b> (including Family and Probate)

**1. To the Sheriff or Marshal of the County of:**

You are directed to enforce the judgment described below with daily interest and your costs as provided by law.

**2. To any registered process server:** You are authorized to serve this writ only in accordance with CCP 699.080 or CCP 715.040.

**3. (Name):**

is the ☐ original judgment creditor ☐ assignee of record whose address is shown on this form above the court's name.

**4. Judgment debtor (name, type of legal entity if not a natural person, and last known address):**

9. ☐ Writ of Possession/Writ of Sale information on next page.

10. ☐ This writ is issued on a sister-state judgment.

**For items 11–17, see form MC-012 and form MC-013-INFO.**

11. Total judgment (as entered or renewed) \$ \_\_\_\_\_

12. Costs after judgment (CCP 685.090) \$ \_\_\_\_\_

13. Subtotal (add 11 and 12) \$ \_\_\_\_\_

14. Credits to principal (after credit to interest) \$ \_\_\_\_\_

15. Principal remaining due (subtract 14 from 13) \$ \_\_\_\_\_

16. Accrued interest remaining due per CCP 685.050(b) (not on GC 6103.5 fees) \$ \_\_\_\_\_

17. Fee for issuance of writ (per GC 70626(a)(I)) \$ \_\_\_\_\_

18. **Total amount due** (add 15, 16, and 17) \$ \_\_\_\_\_

**19. Levying officer:**

a. Add daily interest from date of writ (at the legal rate on 15) (not on GC 6103.5 fees) ..... \$ \_\_\_\_\_

b. Pay directly to court costs included in 11 and 17 (GC 6103.5, 68637; CCP 699.520(j)) ..... \$ \_\_\_\_\_

20. ☐ The amounts called for in items 11–19 are different for each debtor. These amounts are stated for each debtor on Attachment 20.

**5. Judgment entered on (date):**

(See type of judgment in item 22.)

6. ☐ Judgment renewed on (dates):

**7. Notice of sale under this writ:**

a. ☐ has not been requested.

b. ☐ has been requested (see next page).

8. ☐ Joint debtor information on next page.

[SEAL]

Date: \_\_\_\_\_ Clerk, by \_\_\_\_\_, Deputy

**NOTICE TO PERSON SERVED: SEE PAGE 3 FOR IMPORTANT INFORMATION.**



Plaintiff/Petitioner: Defendant/Respondent:	CASE NUMBER:
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21. ☐ Additional judgment debtor(s) (name, type of legal entity if not a natural person, and last known address):


22. The judgment is for (check one):

- a. ☐ wages owed.
- b. ☐ child support or spousal support.
- c. ☐ personal debt, as defined in Code of Civil Procedure section 683.110(d). (If this box is checked, the judgment creditor must complete Declaration of Address Verification (form WG-015/EJ-135) before asking the sheriff to serve this form on the judgment debtor.)
- d. ☐ other (describe):

23. ☐ Notice of sale has been requested by (name and address):


24. ☐ Joint debtor was declared bound by the judgment (Code Civ. Proc., §§ 989–994)

- |  |  |
|--|--|
| a. on (date):  | c. on (date):  |
| b. name, type of legal entity if not a natural person, and last known address of joint debtor: | d. name, type of legal entity if not a natural person, and last known address of joint debtor: |


- e. ☐ Additional costs against certain joint debtors are itemized: ☐ below ☐ on Attachment 24c.

25. ☐ (Writ of Possession or Writ of Sale) **Judgment** was entered for the following:

- a. ☐ Possession of real property: The complaint was filed on (date):  
(Check (1) or (2). Check (3) if applicable. Complete (4) if (2) or (3) have been checked.)
- (1) ☐ The *Prejudgment Claim of Right to Possession* (form CP10.5) was served in compliance with Code of Civil Procedure section 415.46. The judgment includes all tenants, subtenants, named claimants, and other occupants of the premises.
- (2) ☐ The *Prejudgment Claim of Right to Possession* was NOT served in compliance with Code of Civil Procedure section 415.46.
- (3) ☐ The unlawful detainer resulted from a foreclosure sale of a rental housing unit. (An occupant not named in the judgment may file a *Claim of Right to Possession* at any time up to and including the time the levying officer returns to effect eviction, regardless of whether a *Prejudgment Claim of Right to Possession* was served.) (See Code Civ. Proc., §§ 415.46 & 1174.3(a)(2).)
- (4) If the unlawful detainer resulted from a foreclosure (item 25a(3)), or if the *Prejudgment Claim of Right to Possession* was not served in compliance with Code of Civil Procedure section 415.46 (item 25a(2)), answer the following:
- (a) The daily rental value on the date the complaint was filed was \$
- (b) The court will hear objections to enforcement of the judgment under Code of Civil Procedure section 1174.3 on the following dates (specify):



Plaintiff/Petitioner:	CASE NUMBER:
Defendant/Respondent:	

25. b. ☐ Possession of personal property.  
☐ If delivery cannot be had, then for the value (*itemize in 25e*) specified in the judgment or supplemental order.
- c. ☐ Sale of personal property.
- d. ☐ Sale of real property.
- e. The property is described ☐ below ☐ on Attachment 25e.

#### NOTICE TO PERSON SERVED

WRIT OF EXECUTION OR SALE. Your rights and duties are indicated on the accompanying *Notice of Levy* (form EJ-150).

WRIT OF POSSESSION OF PERSONAL PROPERTY. If the levying officer is not able to take custody of the property, the levying officer will demand that you turn over the property. If custody is not obtained following demand, the judgment may be enforced as a money judgment for the value of the property specified in the judgment or in a supplemental order.

WRIT OF POSSESSION OF REAL PROPERTY. If the premises are not vacated within five days after the date of service on the occupant or, if service is by posting, within five days after service on you, the levying officer will remove the occupants from the real property and place the judgment creditor in possession of the property. Except for a mobile home, personal property remaining on the premises will be sold or otherwise disposed of in accordance with Code of Civil Procedure section 1174 unless you or the owner of the property pays the judgment creditor the reasonable cost of storage and takes possession of the personal property not later than 15 days after the time the judgment creditor takes possession of the premises.

EXCEPTION IF RENTAL HOUSING UNIT WAS FORECLOSED. If the residential property that you are renting was sold in a foreclosure, you have additional time before you must vacate the premises. If you have a lease for a fixed term, such as for a year, you may remain in the property until the term is up. If you have a periodic lease or tenancy, such as from month to month, you may remain in the property for 90 days after receiving a notice to quit. A blank form *Claim of Right to Possession and Notice of Hearing* (form CP10) accompanies this writ. You may claim your right to remain on the property by filling it out and giving it to the sheriff or levying officer.

EXCEPTION IF YOU WERE NOT SERVED WITH A FORM CALLED PREJUDGMENT CLAIM OF RIGHT TO POSSESSION. If you were not named in the judgment for possession and you occupied the premises on the date on which the unlawful detainer case was filed, you may object to the enforcement of the judgment against you. You must complete the form *Claim of Right to Possession and Notice of Hearing* (form CP10) and give it to the sheriff or levying officer. A blank form accompanies this writ. You have this right whether or not the property you are renting was sold in a foreclosure.

JUDGMENTS FOR PERSONAL DEBT. If you are the judgment debtor identified in item 4 on this form, and if item 22 on this form says the judgment is for personal debt, the judgment creditor is required to verify your address before asking the levying officer to serve this *Writ of Execution*. The judgment creditor must give the levying officer a completed copy of *Declaration of Address Verification* (form WG-015/EJ-135) and must file completed form WG-015/EJ-135 with the court within 10 business days of giving a copy of the form to the levying officer. If the judgment creditor doesn't take these steps, you can ask the court to stay any wage garnishment order, bank account levy, or other levy related to this *Writ of Execution*. You can use *Application for Stay of Levy or Garnishment* (form WG-017/EJ-137) to ask the court to stay the levy or garnishment until the address verification has been completed.

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):  <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY: _____ ZIP CODE: _____ BRANCH NAME: _____	
PLAINTIFF/PETITIONER: _____ DEFENDANT/RESPONDENT: _____	
<b>EARNINGS WITHHOLDING ORDER</b> <b>(Wage Garnishment)</b>	LEVYING OFFICER FILE NO.: _____ COURT CASE NO.: _____
<b>EMPLOYEE: KEEP YOUR COPY OF THIS LEGAL PAPER. EMPLEADO: GUARDE ESTE PAPEL OFICIAL.</b>	

**EMPLOYER: Enter the following date to assist your recordkeeping.**

*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 *Employer's Return* (form WG-005) and mail it to the levying officer** within 15 days after receiving this order. You must do so even if the employee no longer works for you.

2. The total amount due is: \$

Count 30 calendar days from the date when **you were served** with this order. **Do not** withhold earnings payable for any pay period that ends before the 30th day. **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 initial 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 were served** with 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 were served** with *Earnings Withholding Order*, then the withholding period begins 45 days after **you were 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) you receive an order of higher priority (explained on page 2 of *Employer's Return* (form WG-005)).

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 explaining why 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 day 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.

Include the case number, levying officer's file number (if different from the case number), and the employee's name on each payment to ensure the money is 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. The Wage and Hour Division's contact information is available at [dol.gov/agencies/whd/contact](https://dol.gov/agencies/whd/contact).

### COMPUTATION INSTRUCTIONS

Code of Civil Procedure section 706.050 explains how to determine the amount to withhold (if anything) depending on the employee's disposable earnings, which are calculated based on the employee's pay period and the applicable hourly minimum wage. This calculation is summarized in the next section of this form and on the California Courts self-help website ([selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers](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 how much of an employee's earnings can be withheld. These limits are based on the employee's disposable earnings, not their 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, calculate the withholding amount as shown in Code of Civil Procedure section 706.050. You can follow the directions below in (C) or on the California Courts Self-Help website ([selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers](https://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers)). You will 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 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 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!**

## EMPLOYEE INSTRUCTIONS

### -NOTICE-

#### IMPORTANT LEGAL NOTICE TO EMPLOYEE ABOUT EARNINGS WITHHOLDING ORDERS (Wage Garnishment)

The **Earnings Withholding Order** requires your employer to pay part of your earnings to the sheriff or other levying officer. The levying officer will pay the money to a creditor who has a court judgment against you. The information below may help you protect the money you earn.

### -NOTICIA-

#### NOTICIA LEGAL IMPORTANTE RESPECTO A LAS ÓRDENES DE RETENCIÓN DE SUELDO

La **Orden de Retención de Sueldo** requiere que su empleador pague una parte de su sueldo a un oficial de embargo. El oficial le pagará el dinero retenido a su acreedor que ha conseguido una decisión judicial en contra de usted. Pida usted que un amigo o su abogado le lea este papel oficial. Esta información le puede ayudar a proteger su sueldo.

### CAN YOU BE FIRED BECAUSE OF THIS?

**NO.** You cannot be fired unless your earnings have been withheld before for a different court judgment. If this is the first judgment for which your wages will be withheld and your employer fires you because of this, the California Labor Commissioner ([dir.ca.gov/dlse/DistrictOffices.htm](http://dir.ca.gov/dlse/DistrictOffices.htm)) can help you get your job back.

### HOW MUCH OF YOUR PAY WILL BE WITHHELD?

The Earnings Withholding Order (abbreviated in this notice as **EWO**) that applies to you contains Employer Instructions. These explain how much of your earnings can be withheld. Generally, the amount is about 20 percent of your take-home pay until the amount due has been withheld. The levying officer will notify the employee of an additional assessment charged for paying out money collected under this order, and that amount will also be withheld.

If you have trouble figuring this out, ask your employer for help.

### IS THERE ANYTHING YOU CAN DO?

**YES.** There are several possibilities.

1. See an attorney. An attorney may be able to help you make an agreement with your creditor or help you stop your earnings from being withheld. You may wish to consider bankruptcy or asking the bankruptcy court to help you pay your creditors. These possibilities may stop your wages from being withheld. An attorney can help you decide what is best for you. Take your **EWO** to the attorney to help you get the best advice and the fastest help. Read California Courts self-help website for information about finding an attorney ([selfhelp.courts.ca.gov/hire-lawyer](http://selfhelp.courts.ca.gov/hire-lawyer)).
2. Try to work out an agreement yourself with your creditor. Call the creditor or the creditor's attorney, listed on the **EWO**. If you make an agreement, the withholding of your wages will stop or be changed to a smaller amount you agree on. (See item 4 on page 2 of this form for another way to make an offer to your creditor.)
3. You can ask for an EXEMPTION. An exemption will protect more, or maybe even all, of your earnings. You can get an exemption if you need your earnings to support yourself or your family, **but you cannot get an exemption if:**
  - a. You use some of your earnings for luxuries and they aren't really necessary for support; **OR**
  - b. You owe money to an attorney because of a court order in a family case; **OR**
  - c. You owe the debt for past due child support of spousal support (alimony); **OR**
  - d. You owe the debt to a former employee for wages.

### HOW DO YOU ASK FOR AN EXEMPTION?

See the other side of this form for instructions about claiming an exemption.

### IS THE EWO RELATED TO PERSONAL DEBT?

If the EWO is being used to enforce a judgment for personal debt, the judgment creditor is required to verify your address before asking the levying officer to serve the EWO. The judgment creditor must give the levying officer a completed copy of *Declaration of Address Verification* (form WG-015/EJ-135) and must file a completed form WG-015/EJ-135 with the court within **10** business days of giving a copy of the form to the levying officer. If the judgment creditor doesn't take these steps, you can ask the court to stay (pause) the wage garnishment order until the address verification is complete. You can use *Application for Stay of Levy or Garnishment* (form WG-017/EJ-137) to ask the court for a stay.



## HOW DO YOU ASK FOR AN EXEMPTION?

WG-003

1. Call or write the levying officer for three copies each of *Claim of Exemption* (form WG-006) and *Financial Statement* (form WG-007). Or go to [courts.ca.gov/rules-forms/find-your-court-forms](https://courts.ca.gov/rules-forms/find-your-court-forms) to download copies of the forms. These forms are free.
  2. Fill out both forms. If an item on the form has a box ☐ in front of it, only check the box if the item applies to your case.
  3. It is **your** job to prove with the *Financial Statement* form that your earnings are needed for support. Write down the details about your needs. For example, if your child has special medical expenses, tell which child, what illnesses, who the doctor is, how often the doctor must be visited, the cost per visit, and the costs of medicines. These details should be listed in item 6 on *Financial Statement*. If you need more space, write "See Attachment 6" in item 6 and attach a separate piece of paper labeled "Attachment 6" where you can explain your expenses in detail.
  4. You can use *Claim of Exemption* (form WG-006) to make an offer to the judgment creditor to have a specified amount withheld each pay period. Complete item 3 on the form to indicate the amount you agree to have withheld **each payday during the withholding period**. (Be sure it's less than the amount to be withheld otherwise.) If your creditor accepts your offer, he will not oppose your claim of exemption. (See item (1) in the "ONE OF TWO THINGS WILL HAPPEN" section below.)
  5. Sign *Claim of Exemption* and *Financial Statement*. Be sure *Claim of Exemption* shows the address where you receive mail.
  6. Mail or deliver two copies of each of the two forms to the levying officer. Keep one copy for yourself in case there is a court hearing. Do not use *Claim of Exemption* (form WG-006) or *Financial Statement* (form WG-007) to seek a modification of child support or alimony payments. These payments can be modified only by the family law court that ordered them.
- FILE YOUR CLAIM OF EXEMPTION AS SOON AS POSSIBLE FOR THE MOST PROTECTION.

## ONE OF TWO THINGS WILL HAPPEN AFTER YOU ASK FOR AN EXEMPTION

- (1) The judgment creditor will not oppose (object to) your claim of exemption. If this happens, after 10 days the levying officer will tell your employer to stop withholding or withhold less from your earnings. The part (or all) of your earnings needed for support will be paid to you or paid as you direct. And you will get back earnings the levying officer or your employer were holding when you asked for the exemption.
- OR—
- (2) The creditor will oppose (object to) your claim of exemption. If this happens, you will receive *Notice of Opposition to Claim of Exemption* (form WG-009) and *Notice of Hearing on Claim of Exemption* (form WG-010), where the creditor explains why your exemption should not be allowed. A box in the middle of form WG-010 tells you the time and place of the court hearing, which will be about 10 days after the creditor files form WG-010 with the court. Be sure to go to the hearing if you can.

If the judgment creditor has checked the box in item 3 on *Notice of Hearing on Claim of Exemption*, the creditor will not be in court. You do not have to go to the hearing if you are willing to have the court make its decision based on your *Financial Statement* and the creditor's *Notice of Opposition to Claim of Exemption*.

If you go to the hearing, take any bills, paycheck stubs, canceled checks, or other evidence (including witnesses) that will help you prove your *Claim of Exemption* and *Financial Statement* are correct and your earnings are needed to support you or your family. And bring any evidence that *Notice of Opposition to Claim of Exemption* is wrong. For example, if the notice says the judgment was for wages for a past employee, you might be able to give evidence that the person was not an employee or the debt was not for wages. If the judge at the hearing agrees with you, your employer will be ordered to stop withholding your earnings or withhold less money. The judge can even order that the **EWO** end before the hearing (so you would get some earnings back).

If the judge does not agree with you, the withholding will continue unless you **appeal** to a higher court. The rules for appeals are complex, so you should see an attorney if you want to appeal.

If you have one court hearing, you should not file another *Claim of Exemption* about the same **EWO** unless your finances have gotten worse in an important way.

If your **EWO** is changed or ended, the levying officer must serve your employer with the changed **EWO** or a notice that the **EWO** has ended.

## WHAT HAPPENS TO YOUR EARNINGS IF YOU FILE A CLAIM OF EXEMPTION?

Your employer must continue to hold back part of your earnings for the **EWO** until they receive a notice signed by the levying officer to change the order or end it early. The levying officer will keep your withheld earnings until your *Claim of Exemption* is denied or takes effect. At that time your earnings will be paid according to the law that applies to your case.

## REGARDING CHILD SUPPORT

If you are obligated to make child support payments, the local child support agency may help you to have an Order Assigning Salary or Wages entered. This order has the top priority claim on your earnings. When it is in effect, little or no money may be available to be withheld for an **EWO**. And, if the local child support agency is involved in collecting this support from you, it may agree to accept less money if this special order is entered.

## WHAT IF YOU STILL HAVE QUESTIONS?

If you cannot see an attorney, or don't want to see an attorney, you might be able to answer some of your questions by reading sections 706.050 and 706.105 of the California Code of Civil Procedure (available at [leginfo.ca.gov](https://leginfo.ca.gov) or your local law library). Other sections of the code, beginning with section 706.010 may also answer some of your questions.

Also, the office of the Wage and Hour Division of the U.S. Department of Labor may be able to answer some of your questions. The Wage and Hour Division's contact information is available at [dol.gov/agencies/whd/contact](https://dol.gov/agencies/whd/contact).

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;"> <b>DRAFT</b>  <b>10/17/2025</b>  <b>NOT APPROVED</b>  <b>BY COUNCIL</b> </div>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
PLAINTIFF/PETITIONER: DEFENDANT/RESPONDENT:		COURT CASE NUMBER:
<b>EARNINGS WITHHOLDING ORDER FOR SUPPORT</b> <b>(Wage Garnishment)</b>		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 recordkeeping.**

*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 <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	Name and address of employee <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
Social Security No. <input type="checkbox"/> on form WG-035 <input type="checkbox"/> 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 Employer's Return (form WG-005) and mail it to the levying officer** within 15 days after receiving this order. You must do so even if the employee no longer works for you.

2. The total amount due is: \$  
 Count 30 calendar days from the date **you were served** with this order. **Do not** withhold earnings payable for any pay period that ends before the 30th day. **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)	<div style="display: flex; align-items: center; justify-content: center;"> </div> _____ (SIGNATURE)
<input type="checkbox"/> LEVYING OFFICER	<input type="checkbox"/> 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 initial 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 were served** with *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 were served** with *Earnings Withholding Order for Support*, then the withholding period begins 45 days after the date **you were served** with *Earnings Withholding Order for Support*.

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

- (1) You have withheld the total amount specified in the order, plus any amounts listed in a notice from the levying officer; 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 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 *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 day 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.

Include the case number, levying officer's file number (if different from the case number), and the employee's name on each payment to ensure the money is 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. The Wage and Hour Division's contact information is available at [dol.gov/agencies/whd/contact](http://dol.gov/agencies/whd/contact).

### COMPUTATION INSTRUCTIONS

State and federal law limit how much of an employee's earnings can be withheld. These limits are based on the employee's disposable earnings, not their gross pay or take-home pay. To determine the CORRECT AMOUNT OF EARNINGS TO BE WITHHELD (if any), first 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 earnings 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.

WITHHOLD 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 a single 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 (name):	<b>FOR COURT USE ONLY</b>  <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PLAINTIFF/PETITIONER: DEFENDANT/RESPONDENT:	
<b>DECLARATION OF ADDRESS VERIFICATION</b> <b>(Wage Garnishment—Enforcement of Judgment)</b>	CASE NUMBER:
Instructions to the judgment creditor for completing this form: <ul style="list-style-type: none"> <li>If you are enforcing a judgment for personal debt, you are required to verify the judgment debtor's address no later than 12 months before you give the levying officer any papers to serve on the judgment debtor. (Code Civ. Proc., § 684.130.)</li> <li>You must notify the levying officer and the court that you have completed the address verification by completing this form, giving a copy to the levying officer, and filing the completed form with the court within <b>10</b> business days of giving a copy to the levying officer.</li> </ul>	

1. I am (*specify*): ☐ attorney for ☐ original judgment creditor ☐ assignee of record
2. I am asking the levying officer to serve *Writ of Execution* (form EJ-130), *Notice of Levy* (form EJ-150), or other documents related to enforcement of a judgment for personal debt.  
*(Personal debt means money due or owing because of a transaction for money, property, insurance, or services used primarily for the debtor's personal, family, or household purposes. Personal debt does not include rental debt or debts incurred due to, or obtained by, tortious or fraudulent conduct or judgments for unpaid wages, damages, or penalties owed to an employee. (Code Civ. Proc., § 683.110.))*
3. I am asking the levying officer to serve the judgment debtor at the following address:
4. Within the last 12 months, I verified the address in item 3, or someone verified the address in item 3 on my behalf, by (*check one*):
  - a. ☐ Receiving correspondence from the judgment debtor on (*date*): \_\_\_\_\_ that included a return address or other comparable verification of the judgment debtor's address.
  - b. ☐ Sending a letter or legal pleading to the judgment debtor's address on (*date*): \_\_\_\_\_ using certified mail, or through some other method of transmission through the United States Postal Service that provides a return receipt, and received a return receipt signed by the judgment debtor.
  - c. ☐ Using a commercial address verification service, including skip-tracing, or using a public records database. I then sent a letter or legal pleading to the verified address via first-class mail on (*date*): \_\_\_\_\_ and the letter or legal pleading was not returned to sender.
  - d. ☐ Using the following method (*describe the method and the date it was completed*): \_\_\_\_\_

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

\_\_\_\_\_  
(TYPE OR PRINT NAME)



\_\_\_\_\_  
(SIGNATURE)

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):	FOR COURT USE ONLY <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	LEVYING OFFICER (name and address):
PLAINTIFF/PETITIONER: DEFENDANT/RESPONDENT:	LEVYING OFFICER FILE NO.:
<b>APPLICATION TO STAY LEVY OR GARNISHMENT</b> <b>(Wage Garnishment—Enforcement of Judgment)</b>	COURT CASE NO.:

1. Judgment debtor (name):  
asks the court to stay (pause) a wage garnishment, bank account levy, or other levy.
2. The judgment debtor received (check all that apply; to list more documents, check here ☐ and attach a page labeled Attachment 2):
  - a. ☐ Notice of Levy (form EJ-150) issued on (date):
  - b. ☐ Earnings Withholding Order (form WG-002) issued on (date):
3. The levy or garnishment is for a judgment for personal debt.  
(Personal debt means money due or owing because of a transaction for money, property, insurance, or services used primarily for the debtor's personal, family, or household purposes. Personal debt does not include rental debt or debts incurred due to, or obtained by, tortious or fraudulent conduct or judgments for unpaid wages, damages, or penalties owed to an employee. (Code Civ. Proc., § 683.110.))
4. The judgment debtor asks the court to (check one):
  - a. ☐ Stay the levy or garnishment until the judgment creditor files *Declaration of Address Verification*. The judgment creditor asked the levying officer to serve the judgment debtor with the papers listed in item 1 and did not (check all that apply):
    - (1) ☐ Give the levying officer a completed *Declaration of Address Verification* (form WG-015/EJ-135).
    - (2) ☐ File the completed *Declaration of Address Verification* (form WG-015/EJ-135) with the court within 10 business days of giving a copy of the declaration to the levying officer.
  - b. ☐ Stay the levy or garnishment until after the hearing scheduled by *Notice of Hearing on Claim of Exemption* (form WG-010/EJ-175). The hearing is scheduled to take place more than 30 days after form WG-010/EJ-175 was filed:
    - (1) *Notice of Hearing on Claim of Exemption* was filed on (date):
    - (2) The hearing on the claim of exemption is scheduled for (date):

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

\_\_\_\_\_  
(TYPE OR PRINT NAME)



\_\_\_\_\_  
(SIGNATURE)

ATTORNEY OR PARTY WITHOUT ATTORNEY: NAME: FIRM NAME: STREET ADDRESS: CITY: TELEPHONE NO.: EMAIL ADDRESS: ATTORNEY FOR STATE TAX AGENCY:	STATE BAR NO.:  STATE:      ZIP CODE: FAX NO.:	<b>FOR COURT USE ONLY</b>  <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
NAME OF COURT: STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:		
APPLICATION OF (Name):  <div style="text-align: right;">TAXPAYER / RESPONDENT</div>		
<b>EARNINGS WITHHOLDING ORDER FOR TAXES</b>		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 on the employer.  
 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:

(Instructions to employer on page 2 of this form)

\_\_\_\_\_  
 JUDICIAL OFFICER





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):  <b>DRAFT</b> <b>10/17/2025</b> <b>NOT APPROVED</b> <b>BY COUNCIL</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: _____ MAILING ADDRESS: _____ CITY AND ZIP CODE: _____ BRANCH NAME: _____	
PLAINTIFF: _____ DEFENDANT: _____	CASE NUMBER: _____
<b>EARNINGS WITHHOLDING ORDER FOR ELDER OR DEPENDENT ADULT FINANCIAL ABUSE (Wage Garnishment)</b>	LEVYING OFFICER FILE NUMBER: _____
<b>EMPLOYEE: KEEP YOUR COPY OF THIS LEGAL PAPER. EMPLEADO: GUARDE ESTE PAPEL OFICIAL.</b>	
<b>EMPLOYER: Enter the following date to assist your recordkeeping.</b> <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 Employer's Return (form WG-005) and mail it to the levying officer** within 15 days after receiving this order. You must do so even if the employee no longer 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 were served** with this order. **Do not** withhold earnings payable for any pay period that ends before the 30th day. **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 initial 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 were served** with 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 were served** with *Earnings Withholding Order*, then the withholding period begins 45 days after the date **you were 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) you receive an order of higher priority (explained on page 2 of *Employer's Return* (form WG-005)).

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 explaining why 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 day 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.

Include the case number, levying officer's file number (if different from the case number), and the employee's name on each payment to ensure the money is 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. The Wage and Hour Division's contact information is available at [dol.gov/agencies/whd/contact](http://dol.gov/agencies/whd/contact).

### COMPUTATION INSTRUCTIONS

Code of Civil Procedure section 706.050 explains how to determine the amount to withhold (if anything) depending on the employee's disposable earnings, which are calculated based on the employee's pay period and the applicable hourly minimum wage. This calculation is summarized in the next section of this form and on the California Courts self-help website ([selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers](http://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 how much of an employee's earnings can be withheld. These limits are based on the employee's disposable earnings, not their 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, calculate the withholding amount as shown in Code of Civil Procedure section 706.050. You can follow the directions below in (C) or on the California Courts self-help website ([selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers](http://selfhelp.courts.ca.gov/guide-earnings-withholding-orders-employers)). You will 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 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 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!**