

**WAGE GARNISHMENTS**

A wage garnishment is any legal or equitable procedure through which an employee's earnings are required to be withheld by an employer for the payment of a debt incurred by the employee. Most garnishments are made by court order. Other types of legal or equitable procedures for garnishment include Internal Revenue Service or state tax collection agency levies for unpaid taxes and federal agency administrative garnishments for non-tax debts owed the federal government. Wage garnishments do not include voluntary wage assignments. The District shall adhere to all federal and state guidelines regarding wage garnishment.

Principles of Payroll Administration, Section 5  
American Payroll Association, Section 4  
California Code of Civil Procedure 706.074  
Senate Bill No. 1466