

# Garnishment Characteristics

V.3 01/28/2020

Garnishment Type	Legal Code	639 CFS/639 Item	Deduction Code	Withholding & Priority Order
<b>Order assigning salary or wages for support of a minor child</b>  (ongoing)	Family Code (FC), Section 150, 5200	8A	038	The deduction amount should not exceed 50% of disposable earnings unless the order specifies a higher % never to exceed 65%. This has priority over any other assignment order for support of earnings withholding order (EWO).
<b>Order assigning salary or wages for spousal support</b>  (ongoing)	FC 150, 5200	8A	038	The deduction amount should not exceed 50% of disposable earnings unless the order specifies a higher % never to exceed 65%. This order has priority over an assignment order for conservatee and EWO.
<b>Order assigning salary or wages for conservatee</b>  (ongoing)	Probate Code (PC) 3088	8A	038	The deduction amount should not exceed 50% of disposable earnings unless the order specifies a higher % never to exceed 65%. This order has priority over all EWO.
<b>Earnings withholding order for support, including FTB Child Support Collection Program Orders</b>  (arrearages)	Code of Civil Procedures (CCP) 706.030; Revenue & Taxation Code 19271	8B, 11B, 11D	339/002	The deduction amount is not to exceed 50% of disposable earnings.  EWO Priority order: <ol style="list-style-type: none"> <li>1. Child support</li> <li>2. Spousal support</li> <li>3. Conservatee</li> <li>4. Ordinary money judgements</li> </ol>
<b>Certification of Facts federal tax levy</b>	Government Code (GC) 926.8	8C, 11B, 11D	339/003	This type of levy has NO limit. If a EWO for state taxes has an earlier effective date, it takes priority; however, the IRS levy may be withheld if enough disposable earnings are available. The IRS imposes special withholding limits based on exemptions.
<b>Earnings withholding order for taxes, including FTB Registration Collection Program orders and court ordered debt</b>	CCP 706.072; Revenue & Taxation Code 10878 & 19280	8D, 11B, 11D	339/004	The deduction amount is not to exceed 25% of disposable earnings. Only one order for collection of state taxes can be active at the same time. Whatever order is served first will prevail.
<b>FTB Student Loan Collections</b>	GC 16583.5	8D, 11B, 11D	339/004	The deduction amount is not to exceed 10% of disposable earnings.
<b>Board of Equalization for taxes</b>	CCP 706.074	8D, 11B, 11D	339/004	The deduction amount is not to exceed 25% of disposable earnings. Only one order for collection of state taxes can be active at the same time. Whatever order is served first will prevail.

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<b>Unemployment insurance for taxes</b>	Unemployment Insurance Code 1755	8D, 11B, 11D	339/004	The deduction amount is not to exceed 25% of disposable earnings. Only one order for collection of state taxes can be active at the same time.
<b>Earnings withholding order for an ordinary money judgement</b>  (commonly assigned a levying officer with the Sheriff's Office)	CCP 706.125	8E, 11B, 11D	339/007	The deduction amount cannot exceed 25% of disposable income.
<b>Student Loan Default</b>	Higher Education Act of 1965: 20 U.S.C. Section 1095a	8F, 11D	339/008	The deduction amount can be 10% or 15% of disposable earning unless employee gives written consent to withhold a higher amount never to exceed 25%. Has same priority as ordinary money judgement. May be withheld simultaneously with EWO for an ordinary money judgement as long as the total amount to withhold does not exceed 25% of disposable earnings.