January 21, 2025

## GARNISHMENT FORMS (STD. 639/639CFS) COMPLETION GUIDE

BY THE STATE CONTROLLER'S OFFICE

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## Introduction

## Purpose

The purpose of this document is to help agencies/campus' Human Resource Professionals navigate garnishment submissions to the State Controller's Office. This guide is to help you know which documents to submit based on garnishment type, how to submit documents based on the scenario, and helpful form completion tips based on common errors.

## State Controller's Office Divisions for Garnishments

A levy on earnings (garnishment) is a court order requiring an employer to withhold funds from an employee's paycheck to satisfy a debt. The State Controller's Office (SCO) has two divisions that agencies/campus' work with to process garnishments:

- 1. SCO Personnel and Payroll Division (PPSD): Payroll Operations Garnishments
- 2. SCO Disbursements Division: Garnishments

PPSD Payroll Operations receives the required garnishment documents (STD. 639/639CFS) via ConnectHR to establish, modify or cancel the garnishment deductions and audits the forms for completion. The Disbursements Division then distributes the garnishment warrants and manages any changes related to the garnishment warrants (redepositing warrants, reissuing warrants, etc.).



Note: Outside of SCO, <u>California Department of Child Support Services - State</u> <u>Disbursement Unit (SDU)</u> is the centralized payment processing center that handles the collection and disbursement of child and family support (California Family Code 5236). The SDU address is hard coded on the STD. 639CFS as the payee and cannot be changed as the SDU distributes these funds.

For out-of-state child support garnishments, SCO Disbursements will make the garnishment warrants out to the associated out-of-state State Disbursement Unit (SDU) that is entered on the STD. 639.

## Establishing, Modifying or Canceling a Garnishment

## Documents to Submit based on Garnishment Type

To establish, modify or cancel a garnishment, submit a STD. 639 or STD. 639CFS. The table below shows which form to submit based on garnishment type. Submit these forms to PPSD Payroll Operations – Garnishments via ConnectHR upload.

Garnishment Type	Documents to Submit
Child Support – California *	STD. 639CFS and copy of Court Order
Child Support – Out-of-State *^	STD. 639 Only
Spousal Support – California and Out-of- State *^	STD. 639 Only
IRS Levy Form 668-D	STD. 639 and if a payment arrangement was established (Items 11B or 11D), copy of IRS Form 668-D
All other California Court and Federal Garnishments ^	STD. 639 Only

\* For court orders that includes both child/family support and spousal support, review the following:

- If the dollar amount or address are different between the child/family support and the spousal support, then submit two completed forms:
  - 1. One STD. 639CFS for the child/family support if orders are from California (for out-of-state child/family support, use STD. 639 for the child support portion), and
  - 2. One STD. 639 for the spousal support.
- If the dollar amount or address are <u>not</u> clearly different for the spousal support, combine the child/family support and spousal support amounts and process on one STD. 639CFS (or one STD. 639 for out-of-state child/family support).

<sup>^</sup> The only out-of-state garnishments SCO processes are Child Support Orders, Spousal Support Orders & any Federal Levies (IRS, Defaulted Students Loans, etc.). Support orders payable to an out-of-state state disbursement unit (SDU) should continue to be forwarded to that state. All other garnishments must be served within the California Court for SCO to establish and withhold.

## How to Submit the Documents

The STD. 639 and STD. 639CFS must be submitted to PPSD Payroll Operations via ConnectHR. Anything related to the garnishment warrants must be sent to Disbursements via interoffice mail. Disbursements does not receive documents via ConnectHR.

SCO Division	Accepted Forms
PPSD Payroll Operations – Garnishments	STD. 639 or STD. 639 CFS forms uploaded via ConnectHR
Disbursements	Payroll Warrants, Garnishment Warrants, STD. 674 and CD 155 physically mailed to the Disbursements Division

## STD. 639 and STD. 639CFS Form Tips

There are a few differences between STD. 639 and STD. 639CFS. Most of these tips apply to both forms, and if not, the differences are clearly written.

Reminder: Do not submit a blank form, or with \$0.00 in the amount fields. This will result in a PR250 (Ding Notice).

- Item 5 Enter the correct 'Effective Date'.
  - To establish a new garnishment, the 'Effective Date' cannot be more than 10 days into the future of the day you uploaded to ConnectHR.
  - To Modify an Existing Garnishment, the 'Effective Date' is the same date of the original 'Establish Date'. Do not enter the current date.
    - Verify in Pay History that a garnishment is active and not already satisfied in our system prior to sending a modification. You cannot modify a garnishment that is not currently active in the system.
    - If the garnishment is no longer active or is showing satisfied in the SCO system, submit a request to "Establish a New Garnishment" as there is no active garnishment that you can modify.
  - To Cancel an Existing Garnishment, enter the termination date in Item 5. Then, in Item 6, enter the original 'Establish' date next to 'Cancel'.
    - Verify in Pay History that a garnishment is active and on file prior to sending a cancellation. You cannot cancel a garnishment that is not currently active.
- Item 8 Select the correct option based on the court order type.

- Item 8A Complete this Item fully to establish an ongoing monthly or per pay period support.
- Items 8B-8G You must also fill out Item 9 (the total garnishment amount owed).
- Item 8D (Federal Tax Levies) You must also complete the (1) Number of Dependents and (2) Standard Deductions fields in this item.
  - 668W-C must be completed by the employee to determine withholding amounts in 8D.
  - Do not use the tax withholding information filed on their EAR as it may not reflect the employee's true dependents/exemptions.
- If there is a specified fixed monthly deduction on the court order, you must also complete Item 11B or 11D in addition to completing Items 8 and 9.
- Item 9 You must complete this Item for Items 8B-8G.
  - Item 8C (Child Support Arrearages) If the total garnishment owed is unknown, enter 99,999.99 in Item 9.
- Item 10 Optional for STD. 639. Required on STD. 639CFS.
- Item 11- Only complete if the court order specifies a fixed monthly deduction.
  - 11B is the maximum amount deducted per month. The garnishment deduction will not exceed the amount entered here and will automatically adjust based on the employee's disposable income. This option is recommended if the employee's disposable income fluctuates.
  - 11D is a specific amount deducted per month. This amount will be deducted each month regardless of pay fluctuations. It is your responsibility to calculate the garnishment amount correctly.
- Item 12 must be completed and not left blank. This is who the garnishment check will be made payable to. Enter the information from the court order.
  - On the STD. 639CFS, Item 12 includes a pre-printed address to SDU to PO Box 989067. Do not try to overwrite and change this address. If you have a different address than what is pre-printed on the STD. 639CFS, you are probably using the incorrect garnishment form. Refer to the <u>Documents to Submit based on Garnishment Type</u> to determine which form to use.
- Item 15 A signature is required.

## **Garnishment Deduction Information**

Garnishments are deducted automatically at a percentage, except in two cases:

- Item 8A (On-going Child/Family/Spousal Support): This is a specific amount taken either per month or per pay period, depending on how you complete the form.
- Item 11D (payment arrangement for a specific amount): This is a specific amount deducted per month, if enough disposable income is available. If the disposable income does not cover this amount, then no amount will be deducted.

For all garnishments that are taken at a percentage, the amount will be deducted from all payment types issued to the employee. Since Item 8A and Item 11D take a specific amount, these only deduct one time per what is specified on the form (monthly or per pay period).

## Garnishments Processing Times

SCO processes garnishments daily for Monthly Cut-Off at noon. Below are the potential reasons why the garnishment request did not post:

- If you submit the form after Monthly Cut-Off, the garnishment will not take effect until the next pay period.
- Any forms submitted on the day of Monthly Cut-Off after 12pm (noon) are not guaranteed to be processed for the next pay period.
- An error (PR250 Ding Notice) was not resolved prior to Monthly Cut-Off.
- Newly established garnishments and modifications to child support may take up to a week to process. If the Weekly Processing Dates pass the ConnectHR upload date, then contact the Statewide Customer Contact Center ((916) 372-7200 options 2, 4, 3) to check on the status.

# Returning Warrants for Redeposit due to Garnishment Deductions

After SCO processed the STD. 639/639CFS and you received the garnishment warrant(s) and the payroll warrant with the associated garnishment deduction, your agency/campus must verify that they are correct. There may be times when those warrants require redeposit and reissuance. The table below outlines different scenarios and the required documents for each scenario.

All the scenarios listed below require <u>physically mailing documents</u> directly to SCO Disbursements. Do not submit warrants or STD. 674 via ConnectHR.

Scenario	Description	Required Documents
Payroll Warrant issued without garnishment deduction	If an employee's regular payroll warrant was released to the agency/campus prior to the receipt/processing of the STD. 639/639CFS by Payroll Operations, the agency/campus must return the payroll warrant to the Disbursements Division for redeposit.	<ol> <li>Original Payroll Warrant (not a copy)</li> <li>STD. 674 to reschedule the payments</li> </ol>
Incorrect Payroll and Garnishment Warrant	If the payroll warrant and the garnishment warrant are incorrect, the agency/campus must return both warrants to the Disbursements Division.	<ol> <li>Original Payroll Warrant (not a copy)</li> <li>Original Garnishment Warrant (not a copy)</li> <li>STD. 674 for the Payroll Warrant</li> <li>STD. 674 for the Garnishment Warrant</li> <li>Original Payee Copy CD 155</li> <li>Copy of the STD. 639</li> </ol>
Returning Garnishment Warrant Only	If a levying officer returns a garnishment warrant to an agency/campus stating that the garnishment has been satisfied, the garnishment warrant must be mailed to the Disbursement Division with all required forms.	<ol> <li>STD. 674 for the Garnishment Warrant</li> <li>Original Garnishment Warrant (not a copy)</li> <li>Original Payee Copy CD 155</li> </ol>

Scenario	Description	Required Documents
Supplement Warrants appear to have too high of a garnishment deduction	When a regular payroll warrant is released and not returned, and the STD. 639 or STD. 639CFS was processed prior to the issuance of supplemental payments, the deduction amount on the supplemental warrant appears too high.	The supplemental warrant should not be re-deposited due to an exaggerated deduction amount. When the payroll system calculates the deduction amount, it aggregates all pay that issued for the pay period. When the regular payroll warrant is re-deposited and rescheduled, the system recalculates the deduction amount, and the correct percentage is taken. The system re-computes the amount due as each payment issues.
Inquiries on previously submitted STD. 674 regarding garnishments	Please wait to send an inquiry after at least 21 business days from the date the original STD. 674 was submitted. After 21 days, submit the following documents to the Disbursements Division.	STD. 674 with "Inquiry" marked in red at the top. It must have an original authorized signature and date on the form.

## STD. 674 Form Tips

- The net pay amount of the warrant that was issued and is being redeposited.
- Item 5 "Remarks" is required and must be included with next-step directions.
  - E.g. the warrant is being rescheduled for a garnishment deduction, garnishment warrant to be rescheduled payable to employee, garnishment warrant to be re-deposited only – payroll warrant is being redeposited, etc.
- Item 6 "Payment Should Be" MUST be completed for rescheduling.
- Include "GARNISHMENT" in bold letters at the top center portion of the form.

## Mailing Instructions to SCO Disbursements

Mail all required documents to the SCO Disbursements Division at:

State Controller's Office Disbursements Bureau-PIU

Attn: Payroll/Garnishment Redeposit Desk

PO BOX 94280

Sacramento CA 94250-5871

Note: After mailing the required documents to Disbursements Division, it is recommended to review the original STD. 639 or STD. 639CFS. If the garnishment needs to be modified or cancelled, submit a modified or cancelled STD. 639 or STD. 639CFS to PPSD Payroll Operations via ConnectHR.

## **Common Scenarios and Form Examples**

# Sample STD. 639 or STD. 639CFS for Child/Family On-Going Support and Arrearages

#### Determine which form to use - STD. 639 or STD. 639CFS

For child, family and spousal support, you must determine which form to use based on the circumstances. Below are the different scenarios and which form to use:

- For child/family support orders from California made payable to the California State Disbursement Unit, use STD. 639CFS.
- For child/family support from a different state disbursement unit, use STD. 639.
- For court orders that includes both child/family support and spousal support, review the following:
  - If the dollar amount or address are different between the child/family support and the spousal support, then submit two completed forms: one STD. 639CFS for the child/family support and one STD. 639 for the spousal support.
  - If the dollar amount or address are <u>not</u> clearly different for the spousal support, combine the child/family support and spousal support amounts and process on one STD. 639CFS (or one STD. 639 for out-of-state child support).

#### Establishing New On-Going Support Garnishment to California SDU

**Scenario:** You received an ongoing support order from California State Disbursement Unit (SDU) for one of your employees. The court order shows that Employee is ordered to pay \$300.00 per pay period for On-going Child Support.

Step 1: Determine which form to use. In this scenario, use STD. 639CFS.

Step 2: Complete Items 1-7.

Current Effective Date cannot be more than 10 calendar days into the future of the ConnectHR upload date (SCO received date).

STATE OF CALIFORNIA - STATE CONTROLLER'S OFFICE SALARY GARNISHMENT CHILD SUPPORT/FAMILY SUPPOR	NOTE: SUBMIT ORIGINAL T UNIT. SUBMIT ORIG	O THE STATE INAL, ONE CO	CONTROL PY AND C	LER'S GAR OURT ORDE	NISHMENT ER.
STD, 639 CFS (Rev. 3/2021)			DOCUMEN	IT NUMBER	
Reference Payroll Pro	cedures Manual Section H 300				
1. AGENCY NAME		4. POSITION N	UMBER		
Complete		(Agency)	(Unit)	(Class)	(Serial)
2. SOCIAL SECURITY NUMBER 3. NAME (F.I.) XXX-XX-XXXX Employee	(M.I.) (LAST) Name	XXX	XXX	XXXX	XXX
5. EFFECTIVE DATE 6. ACTION TYPE 05/15/2024 NEW	MODIFICATION OR CORRECTION OF ITEM		LATION OF GA	RNISHMENT DATE	
7. PAY FREQUENCY MONTHLY SEMI-MO	NTHLY BI-WEEKLY				

#### Step 3: Complete Item 8.

On-Going Support is Item 8A. As you can see, Item 9 is not an option for 8A.

(If you have an employee with semi-monthly pay, complete the "Deduction Amount per Pay Period).

8. GARNISHMENT TYPE (038) A. COURT ORDERED ASSIGNMENT SUPPORT) (FC 150 et seq., 5200 e \$	OF WAGES (ONGOING t seq. or PC 3088) (Monthiy Amount) (Deduction Amount per Pay Period)	DEDUCTION AMOUNT CHANGED FROM	\$ (Must be completed if changing 8A)	
				9. ARREARAGES
B. (339/001) EARNINGS WITHHOLDING ORE 706.070 et seq.) (including FTB C	s			
C. (339/002) EARNINGS WITHHOLDING ORE (including FTB Child Support Colle	S			

Step 4: Complete Item 10-11. In this scenario, leave Item 11 blank.

<sup>10.</sup> COMPLETE FOR USE BY DEPARTMENT OF CHILD SUPPORT SERVICES ONLY										
EMPLOYEE ADDRESS	Comp P	lete								
11. COMPLETE ONLY IF COURT SPECIFICALLY	STATES (Maj	only be comp	leted with 8C.)							
A TERMINATION DATE OF EARNINGS WITH	IHOLDING ORDER						_			
B AXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER MONTH \$										
		\$					_			
D SPECIFIC AMOUNT TO BE DEDUCTED PE	ER MONTH	\$					_			

Step 5: Complete Item 12-15

In Item 12, enter the Payee Name who is receiving the garnishment or the County that is handing this order. Do not try to change the address hardcoded in Item 12 of the STD. 639CFS.

12. WARRANT TO BE MADE PAYABLE TO ENTER CASE NUMBER	Ē	Must be completed Case Number				
PAYEE NAME	Ē	Complete				
C / O SDU This is hardcoded - Do Not Change PO BOX 989067 WEST SACRAMENTO CA 95798						
14, FORM COMPLETED BY Complete		TELEPHONE NUMBER AND EXTENSION       15, PAYROLL INFORMATION CERTIFIED IN ACCORDANCE WITH B/C RULE 633,7         AUTHORIZED SIGNATURE       DATE         Complete       Complete         EMAIL ADDRESS       EMAIL ADDRESS				
		Complete				

**Step 6:** Attach the court order to the completed STD. 639CFS and upload to ConnectHR.

The court order is only required for child and family support through the California State Disbursement Unit (STD. 639CFS).

If the child support was out-of-state or if it was a spousal support, do not attach the court order.

#### Modify an Existing On-Going Support Garnishment to California SDU

**Scenario:** On 07/01/2024, you received a modification of an ongoing support order to the California State Disbursement Unit (SDU) for one of your employees.

The court order is marked modification and shows a change in on-going deduction pay from \$300.00 per pay period to \$100.00 per pay period. The new total garnishment deduction amount is \$100.00

You verify in Pay History that the employee has an active garnishment of \$300.00 per month. Since the garnishment is currently active, you must submit a form to modify the existing garnishment on the system. If there was no active garnishment on the system, you would then establish a new garnishment deduction.

Step 1: Determine which form to use. In this scenario, use STD. 639CFS.

Step 2: Complete Items 1-7.

- Item 5: Effective date is the current date and not the original establish date.
- Item 6: Select Modification or Correction of Item and enter in 8A for on-going support.

STATE OF CALIFORNIA – STATE CONTROLLER'S OFFICE SALARY GARNISHMENT CHILD SUPPORT/FAMILY SUPPORT STD. 639 CFS (Rev. 3/2021)	NOTE: SUBMIT ORIGINAL UNIT. SUBMIT OR	L TO THE STATE ( RIGINAL, ONE COI	CONTROL PY AND C	LER'S GAR OURT ORDI	NISHMENT ER.
Reference Payroll Proced	lures Manual Section H 300	4 POSITION N	IMBER		
Complete		(Agency)	(Unit)	(Class)	(Serial)
2, SOCIAL SECURITY NUMBER 3. NAME (F.I.) (M.I., XXX-XX-XXXXX Employee Na	) (LAST) Me	XXX	XXX	XXXX	xxx
5. EFFECTIVE DATE Current date 07/01/2024			LATION OF GA L EFFECTIVE I	RNISHMENT DATE	
	Y BI-WEEKLY				

#### Step 3: Complete Items 8-10.

In Item 8A, you must include the current deduction amount that you are changing.

B. GARNISHMENT TYPE (038) A. COURT ORDERED ASSIGNMENT OF W SUPPORT) (C 150 et seq., 5200 et seq. (Mov \$	VAGES (ONGOING or PC 3088) DEDUCTION AMOUNT nthly Amount) duction Amount Pay Period)	Current Deduction Amount \$ 300.00 (Must be completed if changing 8A)				
			9. ARREARAGES			
B. (339/001) EARNINGS WITHHOLDING ORDER FI 706.070 et seq.) (including FTB Child Si	OR SUPPORT – ARREARAGES LUMP SUM (CCP Sec upport Collection Program, Revenue & Taxation Code 19	tion 706.030, 706.052, and 1271)	\$			
C. (339/002) EARNINGS WITHHOLDING ORDER F( (including FTB Child Support Collection	OR SUPPORT - ARREARAGES (CCP Section 706.030, Program, Revenue & Taxation Code 19271)	706.052, and 706.070 et seq.)	\$			
10. COMPLETE FOR USE BY DEPARTMENT OF CHILD SUPPORT SERVICES ONLY						
EMPLOYEE ADDRESS	Complete					
EMPLOYEE DATE OF BIRTH (MM/DD/YYYY)	<pre>   Complete</pre>					

#### Step 4: Complete Items 11-15.

In Item 12 on the STD. 639CFS, include Payee name or County name.

11. COMPLETE ONLY IF COURT SPECIFICALLY STATES	(May only be completed with 8C.)						
A TERMINATION DATE OF EARNINGS WITHHOLDING	ORDER						
B MAXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER I	молтн \$						
C SUPPORT EXEMPTION AMOUNT	\$						
D SPECIFIC AMOUNT TO BE DEDUCTED PER MONTH	\$						
12. WARRANT TO BE MADE PAYABLE TO							
~	Must be completed Case Number	,					
ENTER CASE NUMBER	Complete						
PAYEE NAME	Complete						
	C / O SDU This is hardcoded - Do Not Change PO BOX 989067 WEST SACRAMENTO CA 95798						
13. REMARKS							
14, FORM COMPLETED BY	TELEPHONE NUMBER AND EXTENSION	15, PAYROLL INFORMATION CERTIFIED IN ACCORDANCE WITH B/C RULE 633.7					
Complete		AUTHORIZED SIGNATURE DATE					
Complete		🖎 Complete Complete					
		EMAIL ADDRESS					
Complete							

**Step 5:** Attach the court order to the completed STD. 639CFS and upload to ConnectHR.

The court order is only required for child and family support through the California State Disbursement Unit (STD. 639CFS). If the child support was out-of-state or if it was a spousal support, do not attach the court order.

#### Cancelling On-Going Support Garnishment Deduction to California SDU

**Scenario:** On 09/01/2024, you received a termination order for on-going support (deduction code 038). \$300.00 was on the court order with termination marked. The court order was from California.

You verify in Pay History that the employee has an active 038 garnishment deduction of \$300.00 per month. This garnishment was originally established on 05/15/2024. Since the garnishment is currently active, you must submit a form to cancel the existing garnishment on the system.

**Step 1:** Determine which form to use. In this scenario, use STD. 639CFS.

Step 2: Complete Items 1-8.

- Item 5: Effective date is the current date and not the original establish date.
- Item 6: Select Cancellation of Garnishment and enter in the original effective date (05/15/2024).
- Item 8: Select 8A for on-going monthly support. Enter in \$300.00 in the Monthly Amount to be cancelled.

January 21, 2025

STATE OF CALIFORNIA – STATE CONTROL SALARY GARNISHME CHILD SUPPORT/FAM STD, 639 CFS (Rev, 3/2021)		DTE: SUBMIT ORI UNIT. SUBM	GINAL TO THE STAT IIT ORIGINAL, ONE C		LLER'S GARI COURT ORDE	IISHMENT R.
Refer	ence Payroll Procedures Man	ual Section H 300				
1. AGENCY NAME Complete			4. POSITIO (Agency)	N NUMBER (Unit)	(Class)	(Serial)
2. SOCIAL SECURITY NUMBER	3, NAME (F.I.) (M.I.) (LAST) Employee Name		XXX	XXX	xxxx	XXX
5. EFFECTIVE DATE Termination 09/01/2024 Date	6. ACTION TYPE MODIFIC	ATION OR TION OF ITEM		CELLATION OF G	ARNISHMENT 05/	15/2024
7. PAY FREQUENCY MONTHLY	SEMI-MONTHLY	BI-WEEKLY				
8. GARNISHMENT TYPE (038) A. COURT ORDERED ASSIGNMENT SUPPORT) (FC 150 et seq., 5200 e \$ 300.00	OF WAGES (ONGOING seq. or PC 3088) DEDUCT (Monthiy Amount)	ION AMOUNT D FROM \$	completed if changing RA			
\$	(Deduction Amount per Pay Period)	(Must be	completed in changing on)			

## Step 3: Complete Items 10-11. Leave Item 11 blank.

<sup>10.</sup> COMPLETE FOR USE BY	DEPARTME	NT OF CHI	LD SUF	PORT	SER	VICE	S ON	ILY					
EMPLOYEE ADDRESS	Co @	mplete											
EMPLOYEE DATE OF BIRTH (MM/DD/YYYY)	ۍ ل	mplete				 ]							
11. COMPLETE ONLY IF COURT SPECIFICALLY	STATES	(May only be c	ompleted v	with 8C.)						_	 	 	 
A TERMINATION DATE OF EARNINGS WITH	HOLDING ORDER												
B MAXIMUM GARNISHMENT AMOUNT DEDUC	TIBLE PER MONTH	\$											
C SUPPORT EXEMPTION AMOUNT		\$											
D SPECIFIC AMOUNT TO BE DEDUCTED PE	ER MONTH	\$											

#### Step 4: Complete Items 12-15.

12. WARRANT TO BE MADE PAYABLE TO				
		Must be completed Case Number		
ENTER CASE NUMBER	-A	Complete		
PAYEE NAME	Ŧ	Complete		
		C / O SDU This PO BOX 989067 WEST SACRAMENTO CA	is hardcoded - Do Not Change A 95798	
13. REMARKS				
14, FORM COMPLETED BY		TELEPHONE NUMBER AND EXTENSION	15. PAYROLL INFORMATION CERTIFIED IN ACCORDANCE WITH	B/C RULE 633.7
Complete			AUTHORIZED SIGNATURE D/	ATE
Complete			🖎 Complete	Complete
			EMAIL ADDRESS	
			Complete	

**Step 5:** Attach the court order to the completed STD. 639CFS and upload to ConnectHR.

The court order is only required for child and family support through the California State Disbursement Unit (STD. 639CFS).

If the child support was out-of-state or if it was a spousal support, do not attach the court order.

## Sample STD. 639

The general format in the following scenarios can be applied for all garnishment types. But since Child/Spouse/Family support are unique, we have different examples <u>here</u>.

#### Establish New Garnishment

**Scenario:** You received a FTB state tax levy for the total of \$1,234.56 for one of your employees.

Step 1: Complete Items 1-7.

Current Effective Date cannot be more than 10 calendar days into the future of the ConnectHR upload date (SCO received date). For example, 05/26/2024 will result in a ding notice to your agency.

STATE OF CALIFORNIA - STATE CONTRO SALARY GARNISHME STD, 639 (Rev. 3/2021) NOTE: SUBMIT ORI IF FAXED, F/	ILLER'S OFFICE <b>NT</b> Reference Payroll Procedures Manual Section H 300 GINAL TO THE STATE CONTROLLER'S GARNISHMENT UN AX ONLY ONCE AND DO NOT SUBMIT A HARD COPY.	IIT.	DOCUME	NT NUMBER	
1. AGENCY NAME		4. POSITION N	IUMBER		
Complete		(Agency)	(Unit)	(Class)	(Serial)
2. SOCIAL SECURITY NUMBER	3, NAME (F.I.) (M.I.) (LAST) Employee's Name	XXX	xxx	XXXX	XXX
5. EFFECTIVE DATE 04/26/2024	6. ACTION TYPE           MODIFICATION OR           NEW         CORRECTION OF ITEM		LATION OF GA	ARNISHMENT DATE	•
7. PAY FREQUENCY MONTHLY	SEMI-MONTHLY BI-WEEKLY				

Step 2: You must complete Item 8 and Item 9.

In Item 8, Earnings Withing Order for State Taxes is option 8E. The total garnishment amount goes in Item 9. The system will automatically calculate the deduction amount based on the employee's disposable income.

8. GARNISHMENT TYPE (038)         A.       COURT ORDERED ASSIGNMENT OF WAGES (ONGOING SUPPORT) (FC 150 et seq. or PC 3088)         \$	
B. (339/001) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES LUMP SUM (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	9, TOTAL GARNISHMENT AMOUNT \$
C. (339/002) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	s
D. (339/003)       (1) NUMBER OF       (2) STANDARD DEDUCTIONS         CERTIFICATION       DEPENDENTS       1 - SINGLE       3 - MARRIED FILING         OF FACTS       I       1 - SINGLE       3 - MARRIED FILING         (GC 926.8)       I       2 - MARRIED FILING       4 - HEAD OF	\$
E. (339/004) EARNINGS WITHHOLDING ORDER FOR STATE TAXES (CCP 706.072); FTB REGISTRATION COLLECTION PROGRAM (Revenue & Taxation Code 10878); FTB STUDENT LOAN COLLECTIONS (GC 15583.5); BOARD OF EQUALIZATION FOR TAXES (CCP 706.074); UNEMPLOYMENT INSURANCE (UI Code 1755); FTB SCUORT-ORDERED DEBT COLLECTIONS (Revenue & Taxation Code 15280)	s 1,234.56
F. (339/007) EARNINGS WITHHOLDING ORDER (CCP 706.125):	s
G. (339/008) Federally Guaranteed Student Loan (Higher Education Act of 1965: 20 USCA Section 1095a.)	s
10. SUM OF ALL AMOUNTS DUE AND OWING THIS AGENCY BY DEBTOR FOR SALARY ADVANCES OR FOR ANY OTHER PURPOSE.	\$

#### **Step 3:** Complete Item 11, if applicable.

Since this scenario does not include a payment arrangement, leave Item 11 blank.

ſ			
	11. COMPLETE ONLY IF COURT SPECIFICALLY STATES (	May only be completed with 8C, 8D, 8E, 8F, and 8G.)	
	A TERMINATION DATE OF EARNINGS WITHHOLDING ORDER (NOT APPLICABLE TO 8E)		
	B MAXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER MONTH (Iff is used for 8D, copy of IRS Form 668D must be attached.)	<sup>+</sup> 11B \$	
	C SUPPORT EXEMPTION AMOUNT	\$	
	D SPECIFIC AMOUNT TO BE DEDUCTED PER MONTH (# 11 is used for 8D, copy of IRS Form 668D must be attached.)	<sup>1D</sup> \$	

#### Step 4: You must complete Item 12-15.

12, WARRANT TO BE MADE PAYABLE TO		Must	bec	comp	etec	i	Levy	/ing O	ffice	r File I	Jumi	ber/C	Case I	Numb	per											
Enter Levying Officer File Number for warrants payable B to Sheriff's Office or Marshall's Departments (8C and 8F above). All others, enter Case Number.	С	as	e	lu 	mb 	er																				
INDICATE NAME SHOWN ON COURT ORDER, WRIT,	A	ddi 	res 	ss 	of י	wh	ere	e th	e (	gar	nis 	shn 	ner	nt v	vai 	rra 	nt	is	go	oin 	g					
5200 et seq. or PC 3088)	C	om	ple	ete 																						
									I														I			
13. REMARKS																										
14, FORM COMPLETED BY Complete	TEI		none mp	let	MBEF	R ANE	D EX1	rensi	ON	15. AU 29.		rizei om	L INF		URE	N C	ERT	IFIEI	N C	ACC	ORE	ANC	E W	в/с і Е <mark>4/2</mark>	RULE	633.7 2024
										EMA A	IL A		ss y's	U	niv	er	sa	IE	m	ail						

Step 5: Upload to ConnectHR using the correct drop-down options.

#### Modify Existing Garnishment with new Payment Arrangement

**Scenario:** Your employee has an established garnishment deduction on the system for State Tax Levy of \$1,234.56, and it has the original effective of 04/24/2024.

On 07/01/2024, you received a Payment arrangement letter from the FTB of \$50.00 deductions per month for the State Tax Levy. You will need to modify the existing garnishment on the system to deduct only \$50.00 per month.

Step 1: Complete Items 1-7.

- Item 5: The Effective Date must be the original effective date of 04/24/2024. You are modifying the existing garnishment on the system, and it must match what is already on the system.
- Item 6: Select "Modification or Correction of Item". In the line next to it, you must include the Item that is being modified. Here, we will be modifying 11B.

STATE OF CALIFORNIA – STATE CONTRO SALARY GARNISHME STD. 639 (Rev. 3/2021) NOTE: SUBMIT ORI IF FAXED, FA	LLER'S OFFICE INT Reference Payroll Procedures Manual Section H 300 GINAL TO THE STATE CONTROLLER'S GARNISHMENT UN AX ONLY ONCE AND DO NOT SUBMIT A HARD COPY.	IT.	DOCUME	NT NUMBER	
1. AGENCY NAME		4. POSITION N	IUMBER		
Complete		(Agency)	(Unit)	(Class)	(Serial)
2. SOCIAL SECURITY NUMBER	3. NAME (F.I.) (M.I.) (LAST) Employee's Name	XXX	XXX	XXXX	XXX
5. EFFECTIVE DATE 04/26/2024 7. PAY FREQUENCY	6. ACTION TYPE NEW MODIFICATION OR 11B CORRECTION OF ITEM 11B		LATION OF GA	HRNISHMENT DATE	

Step 2: Complete Items 8 and Items 9.

In Item 8, Earnings Withing Order for State Taxes is option 8E. The total garnishment amount goes in Item 9. Since Item 8 and Item 9 are not changing, these Items must be the same from when it was originally established.

8. GARNISHMENT TYPE (038)         A.       COURT ORDERED ASSIGNMENT OF WAGES (ONGOING SUPPORT) (FC 150 et seq. or PC 3088)         \$	
B, (339/001) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES LUMP SUM (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	9, TOTAL GARNISHMENT AMOUNT \$
C. (339/002) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	\$
D.(339/003) (1) NUMBER OF (2) STANDARD DEDUCTIONS CERTIFICATION DEPENDENTS 1 - SINGLE 3 - MARRIED FILING OF FACTS FEDERAL TAX LEVY 1 (GC 926.8) 1 2 - MARRIED FILING 4 - HEAD OF S-SURVIVING JOINTLY 4 - HEAD OF SPOUSE	\$
E. (339/004) EARNINGS WITHHOLDING ORDER FOR STATE TAXES (CCP 705.072); FTB REGISTRATION COLLECTION PROGRAM (Revenue & Taxation Code 10878); FTB STUDENT LONN COLLECTIONS (GC 15583.5); BOARD OF EQUALIZATION FOR TAXES (CCP 706.074); UNEMPLOYMENT INSURANCE (/// Code 1755); FTB COURT-ORDERED DEBT COLLECTIONS (Revenue & Taxation Code 19280)	s 1,234.56
F. (339/007) EARNINGS WITHHOLDING ORDER (CCP 706.125):	S

Step 3: Complete Item 11. You have two options:

1. Fill out 11B for Max amount (the system will take up to \$50.00 per month). This option will automatically adjust based on disposable income.

Or

2. Fill out 11D (the system will take exactly \$50.00 per month). If you use this option, it is your responsibility to make sure to calculate correctly to prevent over-garnishing an employee's wages. If the disposable income could not cover \$50.00, it will not take anything at all.

11. COMPLETE ONLY IF COURT SPECIFICALLY STATES (May or	nly be completed with 8C, 8D, 8E, 8F, and 8G.)	
A TERMINATION DATE OF EARNINGS WITHHOLDING ORDER (NOT APPLICABLE TO 8E)		
B MAXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER MONTH ( <i>if 11B</i> is used for 8D, copy of <i>iRS Form 668D must be attached.</i> )	\$_50.00	
C SUPPORT EXEMPTION AMOUNT	\$	
D SPECIFIC AMOUNT TO BE DEDUCTED PER MONTH (If 11D is used for 8D, copy of IRS Form 668D must be attached.)	\$	

Step 4: You must complete Item 12-15.

12, WARRANT TO BE MADE PAYABLE TO	м	ust k	e co	mple	eted		Levy	ring O	ffice	r File	Num	ber /	Cas	se Nu	mbe	r													_
Enter Levying Officer File Number for warrants payable to Sheriff's Office or Marshall's Departments (8C and 8F above). All others, enter Case Number.	Ca	se 	N	un	nbe 	er																							
INDICATE NAME SHOWN ON COURT ORDER, WRIT,	Ad	dro 	es	s c	of v	/he	ere	e th	e i	gai	ni	shi 	me	ent	W	ari 	rar 	nt i	s g	joi	ng								
5200 et seq. or PC 3088)	Co	m	ble	te																									
									I								Ι												
13. REMARKS																													
14, FORM COMPLETED BY Complete	C	on	ne i npl	ete	BER	AND	EXT	ENS	ON	15 AU		vro Drize	ED S	NFO SIGN	RMA ATU	TION RE	I CE	RTIF	IED	N A	000	RDA	NC	ΕW	TH E DAT SI	B/C R E gne	ed	<sub>633.7</sub> date	_
										EM.	AIL A	en	cy	s 's	Un	ive	ers	al	Er	na	il								

Step 5: Upload to ConnectHR using the correct drop-down options.

#### Modify Existing Garnishment with a new Total Amount Change

**Scenario:** Your employee has an established garnishment deduction on the system for State Tax Levy of \$1,234.56, and it has the original effective of 04/24/2024. In July 2024, the levy was modified to a maximum monthly deduction of \$50.00.

In September 2024, you received a letter changing the total garnishment amount. The new amount is now <u>654.32.</u>

You will need to modify the existing garnishment that is on the system.

Step 1: Complete Items 1-7.

- Item 5: The Effective Date must be the original effective date of 04/24/2024. You are modifying the existing garnishment on the system, and it must match what is already on the system.
- Item 6: Select "Modification or Correction of Item". In the line next to it, you must include the Item that is being modified. Here, we will be modifying 9.

IENT UNIT. PY.	DOCUME	NT NUMBER	
4. POSITION N (Agency)	UMBER (Unit)	(Class)	(Serial)
XXX	XXX	XXXX	XXX
	LATION OF G	ARNISHMENT	
	IENT UNIT. PY. 4. POSITION N (Agency) XXX CANCEL ORIGINA	IENT UNIT. PY.  4. POSITION NUMBER (Agency) (Unit) XXX XX CANCELLATION OF G/ ORIGINAL EFFECTIVE	IENT UNIT.     DOCUMENT NUMBER       4. POSITION NUMBER     (Agency)       (Magency)     (Unit)       XXX     XXX       XXX     XXX       CANCELLATION OF GARNISHMENT       ORIGINAL EFFECTIVE DATE

Step 2: Complete Items 8 and Items 9.

- Item 8: Earnings Withing Order for State Taxes is option 8E.
- Item 9: Since the total garnishment amount is changing, you will need to do some calculations to fill out the form correctly.
  - 1. Check the employee's Pay History to see how much this employee has already been deducted for this state tax garnishment. You see that \$700.00 have already been deducted.
  - 2. Add the deducted amount to the new total requested. \$700.00 + \$645.32 = \$1,354.32.
  - 3. The new total for the system is 1,354.32. With this amount in the system as anew total, the system will satisfy when \$654.32 has been paid.
  - 4. In Item 9, enter \$1,354.32.

8. GARNISHMENT TYPE (038)         A.       COURT ORDERED ASSIGNMENT OF WAGES (ONGOING SUPPORT) (FC 150 et seq. or PC 3068)         \$	
B, (339001) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES LUMP SUM (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	9, TOTAL GARNISHMENT AMOUNT \$
C. (339/002) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	s
D,(339/003)       (1) NUMBER OF       (2) STANDARD DEDUCTIONS         OF FACTS-       I       SINGLE       3 - MARRIED FILING         FEDERAL TAX LEVY       I       2 - MARRIED FILING       4 - HEAD OF         (GC 926.8)       I       JOINTLY       4 - HEAD OF	\$
E. (39/904) EARNINGS WITHHOLDING ORDER FOR STATE TAXES (CCP 706.072); FTB REGISTRATION COLLECTION PROGRAM (Revenue & Taxation Code 1092); FTB STUDENT LOAN COLLECTIONS (GC 16583.5); BOARD OF EQUALIZATION FOR TAXES (CCP 706.074); UNEMPLOYMENT INSURANCE (UI Code 1755); FTB COURT-ORDERED DEBT COLLECTIONS (Revenue & Taxation Code 19260)	<sub>\$</sub> 1,354.32
F. (339/007) EARNINGS WITHHOLDING ORDER (CCP 706.125):	S
G. (339/008) Federally Guaranteed Student Loan (Higher Education Act of 1965: 20 USCA Section 1095a.)	\$
10. SUM OF ALL AMOUNTS DUE AND OWING THIS AGENCY BY DEBTOR FOR SALARY ADVANCES OR FOR ANY OTHER PURPOSE.	\$

#### Step 3: Complete Item 11.

Since the current garnishment has a maximum amount to be deducted of \$50.00 per month on the system, you must mimic that on this form.

11. COMPLETE ONLY IF COURT SPECIFICALLY STATES (May	y only be completed with 8C, 8D, 8E, 8F, and 8G.)	
A TERMINATION DATE OF EARNINGS WITHHOLDING ORDER (NOT APPLICABLE TO 8E)		
B MAXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER MONTH (If 118 is used for 8D, copy of IRS Form 668D must be attached.)	<sup>B</sup> \$ 50.00	
C SUPPORT EXEMPTION AMOUNT	\$	
D SPECIFIC AMOUNT TO BE DEDUCTED PER MONTH (If 11D is used for 8D, copy of IRS Form 668D must be attached.)	\$	

Step 4: You must complete Item 12-15.

12, WARRANT TO BE MADE PAYABLE TO	M	ust k	e co	mple	eted		Levy	ring C	ffice	r File	Num	ber /	/ Cas	se Nu	mbe	r											_
Enter Levying Officer File Number for warrants payable to Sheriff's Office or Marshall's Departments (8C and 8F above). All others, enter Case Number.	Ca	se 	N	un	nbe 	er			1																		
INDICATE NAME SHOWN ON COURT ORDER, WRIT,	Ad	dro 	es	s c	of v	vhe 	ere	e th	e i	gai	ni	sh	me	ent	t w	ar 	rar 	nt i	s g	joi	ng						
5200 et seq. or PC 3088)	Co	m	ble	te																							
									I																		
13. REMARKS																											
14, FORM COMPLETED BY Complete	TELEPHONE NUMBER AND EXTENSION         15. PAYROLL INFORMATION CERTIFIED IN ACCORDANCE WITH B/C RULE           Complete         AUTHORIZED SIGNATURE         DATE           Xuthorized Signature         Signed				ed	633.7 date	_																				
										EM	AIL A	en	RES: CY	s 'S	Un	ive	ers	al	Er	na	il						

Step 5: Upload to ConnectHR using the correct drop-down options.

#### Cancel an Existing Garnishment

**Scenario:** Your employee has an established garnishment deduction on the system for State Tax Levy of \$1,234.56, and it has the original effective of 04/24/2024. In July 2024, the levy was modified to a maximum monthly deduction of \$50.00. In September 2024, the total garnishment amount was modified to \$1,354.32.

In December 2024, you received a terminator order. You will need to cancel the existing garnishment that is on the system.

**Step 1:** Complete Items 1-7.

- Item 5: The Effective Date is now today's date.
- Item 6: Select "Cancellation of Garnishment". In the line next to it, you must include the original effective date. In this scenario, that would be 04/26/2024.

STATE OF CALIFORNIA – STATE CONTRO SALARY GARNISHME STD. 639 (Rev. 3/2021) NOTE: SUBMIT ORIG IF FAXED, FA	NT NUMBER				
1. AGENCY NAME		4. POSITION N	UMBER		
Complete		(Agency)	(Unit)	(Class)	(Serial)
2. SOCIAL SECURITY NUMBER	3, NAME (F.I.) (M.I.) (LAST) Employee's Name	XXX	XXX	XXXX	XXX
5. EFFECTIVE DATE	6. ACTION TYPE	1			•
12/10/2024	NEW MODIFICATION OR CORRECTION OF ITEM		LLATION OF G/ AL EFFECTIVE	ARNISHMENT 04	/26/2024
7. PAY FREQUENCY MONTHLY	SEMI-MONTHLY BI-WEEKLY				

Step 2: Complete Items 8 and Items 9.

- Item 8: Earnings Withing Order for State Taxes is option 8E.
- Item 9: Enter in the Total Garnishment Amount that is shown on the system. Do not fill it as \$0.00 or to leave it blank. In this scenario, Item 9 is \$1,354.32.

8. GARNISHMENT TYPE (038)         A.       COURT ORDERED ASSIGNMENT OF WAGES (ONGOING         SupPORT) (FC 150 et seq., 5200 et seq. or PC 3088)       DEDUCTION AMOUNT         \$	
B, (339/001) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES LUMP SUM (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	9, TOTAL GARNISHMENT AMOUNT \$
C. (339/002) EARNINGS WITHHOLDING ORDER FOR SUPPORT - ARREARAGES (CCP Section 706.030, 706.052, and 706.070 et seq.) (including FTB Child Support Collection Program, Revenue & Taxation Code 19271)	\$
D. (339/003) (1) NUMBER OF DEPENDENTS (2) STANDARD DEDUCTIONS (2) STANDARD DED	s
E. (339/004) EARNINGS WITHHOLDING ORDER FOR STATE TAXES (CCP 706.072); FTB REGISTRATION COLLECTION PROGRAM (Revenue & Taxation Code 10878); FTB STUDENT LOAN COLLECTIONS (GC 15583.5); BOARD OF EQUALIZATION FOR TAXES (CCP 706.074); UNEMPLOYMENT INSURANCE (UI Code 1755); FTB COURT-ORDERED DEBT COLLECTIONS (Revenue & Taxation Code 19280) F. (339/007) EARNINGS WITHHOLDING ORDER (CCP 706.125);	s 1,354.32

#### Step 3: Complete Item 11.

Since the current garnishment has a maximum amount to be deducted of \$50.00 per month on the system, you must mimic that on this form.

Do not fill out \$0.00 or leave it blank if the employee has a Maximum Garnishment Amount (11B) or Specific Amount (11D) established.

11. COMPLETE ONLY IF COURT SPECIFICALLY STATES (May of	only be completed with 8C, 8D, 8E, 8F, and 8G.)	
A TERMINATION DATE OF EARNINGS WITHHOLDING ORDER (NOT APPLICABLE TO 8E)		
B MAXIMUM GARNISHMENT AMOUNT DEDUCTIBLE PER MONTH ( <b>If 11B</b> is used for 8D, copy of <b>IRS</b> Form 668D must be attached.)	\$ 50.00	
C SUPPORT EXEMPTION AMOUNT	\$	
D SPECIFIC AMOUNT TO BE DEDUCTED PER MONTH (If 11D is used for 8D, copy of IRS Form 668D must be attached.)	\$	

Step 4: You must complete Item 12-15.

Even though this is to cancel a current garnishment deduction, Item 12 must be completed. Do not leave blank.

12, WARRANT TO BE MADE PAYABLE TO	Must be completed	Levying Officer File Number / Case Number
Enter Levying Officer File Number for warrants payable B to Sheriff's Office or Marshall's Departments (8C and 8F above). All others, enter Case Number.	Case Number	
INDICATE NAME SHOWN ON COURT ORDER, WRIT,	Address of wh	ere the garnishment warrant is going
5200 et seq. or PC 3088)	Complete	

Step 5: Upload to ConnectHR using the correct drop-down options.

January 21, 2025