



1.4 Garnishment Deductions

Policy Statement

The University of Georgia will comply with legally processed wage garnishment orders.

Reason for policy

The University of Georgia must establish responsibility for complying with wage garnishment orders and for properly calculating and deducting garnishments from employees' pay.

Procedures

The Payroll Department will receive court orders for processing a chapter 13 bankruptcy, garnishment, tax levy, child support order or education loan order deduction against an employee's earnings. The staff will calculate the amount of the deduction in accordance with statutory provisions or as stated in the order and will ensure that the deduction is processed against the employee's pay in a timely manner. The staff will properly account for the deductions and remit them to the appropriate court, agency, or individual in accordance with the garnishment order.

Additional contacts

Dan Seymour

Phone Number: 706-542-6932

Policy definitions

- **Garnishment:** A legal proceeding authorizing an involuntary transfer of an employee's wages to a creditor to satisfy a debt.
- **Tax Levy:** An order requiring an employer to deduct taxes (plus penalties and interest) owed by an employee from their wages and remit it to the Internal Revenue Service.

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: Payroll

Policy Contact: Julie Camp

Phone Number: 706-542-3431

Record Retention

Explanation: This series documents requests and court orders to withhold wages from employee earnings for garnishments, tax levies, support payments, or other reasons. This series usually includes: original writs of garnishment; recapitulations of amounts withheld; and related records.

(Board of Regents: Garnishment Records 0472-04-020)

Record Copy: Payroll will keep a copy of the garnishment documentation.

Retention: 5 years after resolution

Policy Appendices

- Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income

http://www.irs.gov/pub/irs-pdf/p1494_11.pdf

Policy Dates

Effective Date:

Date Last Updated: 01/06/2017

Date of Last Review:

Date of Approval:

Previous Version of Policy: