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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 7@ COLLECTIONS

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Section 1755-1@ Wage Garnishment Law

1755-1 Wage Garnishment Law

(a)

Purpose. This section and Sections 1755-2 to 1755-10 of these regulations apply to all proceedings conducted by the department for the purpose of providing an administrative hearing to reconsider or modify the amount to be withheld pursuant to a withholding order for taxes issued by the department pursuant to the Wage Garnishment Law. (See Sections 706.010 to 706.154 of the Code of Civil Procedure.)

(b)

Definitions. As used in this section and Sections 1755-2 to 1755-10 of these regulations: (1) "Department" means Employment Development Department. (2) "Debtor" means a person from whose earnings the department is seeking to collect a tax liability. (3) "Financial statement" means a statement by a debtor setting forth the debtor's total income and the total income of the debtor's spouse and the total monthly payments and charges paid by the debtor from earnings specifying the purposes of each payment. The financial statement shall also include such other information required by a hearing official. A hearing official may require that the financial statement be on a form provided by the department. (4) "Hearing" means an administrative hearing pursuant to subdivision (c) of Section 706.075 of the Code of Civil Procedure to reconsider or modify the amount to be withheld pursuant to a withholding order for taxes issued by the department. (5) "Hearing

official" means any person designated by the director to conduct a hearing, but shall not include the person who determined the tax liability in the first instance or the person who issued an order, warrant, or levy for recovery of the tax. (6) A "jeopardy withholding order for taxes," which shall be denoted as such on its face, means a withholding order for taxes that requires that an employer withhold earnings due to a debtor at the time of service of the order on the employer and from earnings thereafter due. A jeopardy withholding order may be issued only where the department has determined that the collection of a tax liability will be jeopardized in whole or in part by delaying the time when withholding from earnings commences. (7) "Levying officer" means the department when seeking to collect a state tax liability under Chapter 7 (commencing with Section 1701) of Part 1 of Division 1 of the Unemployment Insurance Code. (8) "Request for hearing" means a written request by a debtor for a hearing before a hearing official to withdraw the order or modify the amount to be withheld pursuant to a withholding order for taxes issued by the department. The request need not be in any particular form but it should specify the reasons the debtor believes the amount to be withheld should be reconsidered or modified. The department shall supply forms in Spanish, English, and such other language as the director deems appropriate for use in requesting a hearing. (9) "State tax liability" means a tax liability, including any penalties and accrued interest and costs, which the department is authorized to collect. (10) A "withholding order for taxes" means an earnings withholding order issued by the department to an employer to collect a state tax liability from the wages of an employee and which is denoted as a withholding order for taxes on its face. Said order is valid unless withdrawn or modified or paid in full.

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(2)

"Debtor" means a person from whose earnings the department is seeking to collect a tax liability.

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"Hearing" means an administrative hearing pursuant to subdivision (c) of Section 706.075 of the Code of Civil Procedure to reconsider or modify the amount to be withheld pursuant to a withholding order for taxes issued by the department.

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"Hearing official" means any person designated by the director to conduct a hearing, but shall not include the person who determined the tax liability in the first instance or the person who issued an order, warrant, or levy for recovery of the tax.

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A "jeopardy withholding order for taxes," which shall be denoted as such on its face, means a withholding order for taxes that requires that an employer withhold earnings due to a debtor at the time of service of the order on the employer and from earnings thereafter due. A jeopardy withholding order may be issued only where the department has determined that the collection of a tax liability will be jeopardized in whole or in part by delaying the time when withholding from earnings commences.

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"Levying officer" means the department when seeking to collect a state tax liability under Chapter 7 (commencing with Section 1701) of Part 1 of Division 1 of the Unemployment Insurance Code.

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