



GARNISHMENT OF EMPLOYEE WAGES PROCEDURE (PAY-P006)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process that the payroll office uses to garnish wages of employees of Clarksville-Montgomery County School System.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Payroll Office Staff

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer

4.0 DEFINITIONS:

- 4.1 CMCSS: Clarksville-Montgomery County School System
- 4.2 Garnishments: For this procedure garnishments will refer to court order wage assignments or slow pays, State or County taxes, educational loans, bankruptcy notices, child support orders and IRS Tax Levies.

5.0 PROCEDURE:

- 5.1 Order for garnishment is received in the Payroll Office via mail or served personally by a Deputy Sheriff.
- 5.2 Payroll Office staff verifies employment.
 - 5.2.1 If garnishee is employed by CMCSS a file is opened and court order is followed.
 - 5.2.1.1 Employee is sent a garnishment memorandum, copy of garnishment along with start date if garnishment is a court ordered wage assignment. For an educational loan garnishment employee is sent a copy of order and start date. Employee receives bankruptcy notice, child support order and slow pay order with start dates prior to payroll receiving them.
 - 5.2.1.2 If IRS Tax Levy is received, employee is contacted to come to the Payroll Office to complete paperwork. If employee does not complete paperwork, highest amount indicated on chart is deducted from wages (ref. IRS Table Publication 1494).
 - 5.2.2 If garnishee is not employed by CMCSS the order is returned to establishment it came from with termination information if applicable.
- 5.3 Garnishment deduction is calculated, posted and verified during generation of payroll run.
 - 5.3.1 Court order wage assignments stop when paid in full or if a renewal order is not received after six months.
 - 5.3.2 Other garnishments do not stop until release order from the court is received.



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- 5.4 Payroll is run and the garnishment deduction printout, recorded by employee name and deduction amount, is forwarded to the payroll technician for processing.
 - 5.4.1 Checks are processed through Accounts Payable Office (ref. [ACC-P001](#)).
- 5.5 Upon receipt of checks in Payroll Office:
 - 5.5.1 Garnishment deduction printout and checks are balanced,
 - 5.5.2 Deduction date, check number and garnishment amount are recorded on individual employee garnishment sheet (ref. PAY-F008),
 - 5.5.3 Worksheets are completed if required with payment (ref. PAY-F009 or PAY-F010), and
 - 5.5.4 Employee's name, social security number (if needed), case number and amount enclosed is recorded on check stub and verified with the amount of the check.
- 5.6 Checks and worksheets are mailed one working day prior to employee's payday. A copy of the check is attached to garnishment printout and a copy of the worksheet is filed in employee's folder. All copies are kept in payroll office.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Miscellaneous Garnishment Orders
- 6.2 Garnishment Deduction Printout
- 6.3 IRS Table Publication 1494
- 6.4 Accounts Payable ([ACC-P001](#))
- 6.5 Garnishment Memorandum
- 6.6 Garnishment Sheet (PAY-F008)
- 6.7 Worksheet (PAY-F009)
- 6.8 Wages Subject to Levy (PAY-F010)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Miscellaneous Garnishment Orders with paperwork, Garnishment Deduction Printout, Check copies	Payroll office and then transferred to records room	Indefinitely	N/A	Secured Building



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8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
12/11/03		Initial Release
10/30/06	A	Revise according to MUNIS implementation

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

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Garnishment of Employee Wages Flowchart

