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## 2416 WAGE ATTACHMENTS AND LEVIES

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Effective: December 1986  
Revised: April 2013  
Last Reviewed: April, 2016  
Responsible Office: Comptroller  
Approval: Comptroller

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### PURPOSE

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To identify the circumstances under which the University will make deductions, other than statutory tax deductions, from an employee's pay without the employee's consent.

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### POLICY

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1. The University is required, by law, to execute, with or without the employee's consent, all legal wage assignments such as tax levies, garnishments, notice of child support or other court ordered wage attachments, subject to the terms described in each individual instrument.
2. Upon receipt of an Internal Revenue Service Levy, the Payroll Department will send a copy of the levy by first class mail to the employee's home address currently listed in the payroll system. This form must be completed and returned to the Payroll Department within five working days, or the Payroll Department will begin to deduct the levied amount without regard to the employee's claimed dependent exemptions.
3. Court ordered wage attachments will be deducted, based on the information provided by the court, in the payroll cycle immediately following receipt of the attachment.
4. The Payroll Department will use its best efforts to ensure that the deductions do not exceed statutory limits and that timely payments are made to the respective agencies.
5. The Payroll Department will treat wage attachments and levies as confidential information, which will be handled in accordance with the University's policy on confidentiality of records. (See Policy No. 201, "Confidentiality of Records," of the Human Resources Policy Manual.)
6. An administrative processing fee will be assessed on each wage attachment (the allowable fee varies from state to state) but will not exceed \$25.00