



## Electronic Wage Garnishment Agreement

### Purpose

Use this form to enroll, update or terminate the employer’s participation in the Electronic Wage Garnishment Program (eGarnishment Program) with the Franchise Tax Board (FTB). Return this completed form to **FTBeGarnishmentAgreements@ftb.ca.gov**.

### New Enrollment

Select New Enrollment to enroll as an employer in the eGarnishment Program and allow FTB to serve *Earnings Withholding Orders for Taxes (EWOTs)*, *Earnings Withholding Orders (EWOs)*, delays, modifications, terminations, and any other notice or document to be provided (collectively, “eGarnishments”) to the employer or the payroll service provider (PSP) by electronic transmission. This completed and signed enrollment form serves as the official data processing document with us.

### Terminate Enrollment

Select Terminate Enrollment to end the employer’s participation in the eGarnishment Program and receive paper garnishments.

Selecting this option will end electronic delivery of garnishments to the current PSP. To change your participation, e.g., have garnishments electronically delivered to the employer directly or to change PSPs, re-enroll by selecting New Enrollment.

Refer to FTB 1052, *Electronic Wage Garnishment Program Participation Guide*, for additional information. Refer to How to Get Forms.

In this document, we refer the federal employer identification number as FEIN and the state employer identification number as SEIN.

Check the appropriate box and complete the listed sections.

**New Enrollment** (Complete Part 1, and Part 2 if applicable.)       **Terminate Enrollment** (Complete Part 1, and Part 2 if applicable.)

### Part 1: Employer Information

If the physical and mailing addresses are different, complete both address fields.

Legal name of employer		FEIN
Trade name of business (doing business as, if different from legal name)		SEIN
Physical street address (number and street) or PO box		Apt. no./Ste. no.
City	State	ZIP Code
Mailing street address (number and street) or PO box		Apt. no./Ste. no.
City	State	ZIP Code
Foreign address		

### Employer Contact Information

Primary contact’s first and last name	Phone	Email
Secondary contact’s first and last name	Phone	Email

## Part 2: Authorization for FTB to Send eGarnishments to Your Payroll Service Provider – Optional

The employer can authorize FTB to electronically send eGarnishments to their PSP in lieu of their employer. If during the employer's participation in the eGarnishment Program with a PSP, the PSP notifies FTB that they will no longer process eGarnishments for the employer, the employer's participation will be deemed terminated. The employer will need to submit a new enrollment form to receive eGarnishments or to have a new PSP receive eGarnishments on their behalf.

Payroll service provider's name

Street address (number and street) or PO box

Apt. no./Ste. no.

City

State

ZIP Code

### Payroll Service Provider Contact Information

Primary contact's first and last name

Phone

Email

Secondary contact's first and last name

Phone

Email

Technical contact's first and last name

Phone

Email

### Authorization Agreement

By signing this *Electronic Wage Garnishment Agreement*, I certify all of the following statements:

- I am an individual who is identified as the primary or secondary contact of the employer named in Part 1 (the employer).
- I have the authority to act on behalf of the employer.
- I have read and agree to the Terms of Enrollment on this enrollment form as well as the participation requirements stated in FTB 1052, *Electronic Wage Garnishment Program Participation Guide*.
- I authorize FTB to electronically serve *Earnings Withholding Orders for Taxes*, *Earnings Withholding Orders*, delays, modifications, and terminations, and any other notice or document to be provided in connection with the wage garnishments (collectively, the "eGarnishments") to the employer.

If Part 2 is completed, I authorize FTB to electronically send the eGarnishments that would otherwise be electronically served to the employer to the **PSP** instead.

I also authorize FTB to communicate and exchange confidential information with the employer's PSP relating to the authority granted under this agreement, including disclosures required to process FTB 1052A PC, *Electronic Wage Garnishment Agreement*, and to implement the electronic data exchange process. I acknowledge that disclosure authority is effective upon FTB's receipt of this form with my signature.

- On behalf of the employer, I understand and acknowledge that the employer remains fully responsible to comply with all required actions in processing wage garnishments under federal and state law, including but not limited to California Revenue and Taxation Code Section 19264 and Code of Civil Procedure Sections 706.010, et seq., regardless of the use of a PSP to receive and process the wage garnishments on behalf of the employer. I further understand and acknowledge that if the employer or PSP on behalf of the employer fails to comply with the wage garnishments, such as fails to send required notification to the employee or fails to remit withheld funds to FTB, the employer remains liable in accordance with applicable federal and state law.
- I understand that this authorization for FTB to send eGarnishments will remain in effect until terminated by an authorized individual on behalf of the employer or deemed terminated upon notification by the employer's PSP to FTB that the PSP will no longer process eGarnishments for the employer.

### Privacy Notice

Our privacy notice on collection is in FTB 1052, *Electronic Wage Garnishment Program Participation Guide*. Go to [ftb.ca.gov/Forms](http://ftb.ca.gov/Forms) and search for **1052**. To learn about our privacy policy statement, go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy).

### Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

Print name

Title

Signature

Date

**X**

## Terms of Enrollment

Complete and sign FTB 1052A PC, *Electronic Wage Garnishment Agreement*, and email it to: **FTBeGarnishmentAgreements@ftb.ca.gov**

## Employer's Responsibility

The employer agrees to do the following, whether by its own direct action or through its PSP:

1. Send Enrollment File request to FTB.
2. Process Acknowledgement File received from FTB.
3. Process Request File received from FTB to all employees employed by the employer.
4. Send Receipt File to FTB.
5. Within 10 days from the date of service of the wage garnishment (or immediately when a jeopardy withholding order is served), deliver to the employee a copy of the EWOT or EWO and the notice to the employee advising of the effect of the EWOT or EWO and their right to hearings and remedies. The notice to the employee informs them of the amount and the date the funds will start being withheld. Maintain the employer's copy of the order and the notice to the employee.
6. Calculate the amount of withholding. For personal income tax (PIT) tax refer to FTB 2905F, *Withholding Information*. For COD and VRC, refer to the legal notice accompanying the order.
7. Submit a Response File to FTB within seven days from the date of receipt of the Request File advising if the employer has located an employee for each record sent. (A response is required even if the employer is not required to withhold under the wage garnishment or if the employer has no record of the employee identified on the garnishment.)
8. Hold funds from the employee's pay starting with the first pay period that ends at least 15 days after receipt of the wage garnishment.
9. Process delays, modifications, or terminations of wage garnishments within one business day upon receipt of the request from FTB. Maintain a copy of the same for the employer.
10. Accept delays, modifications, terminations, and other notices from FTB that are served by means other than the SWIFT application, such as by facsimile, and promptly take action to comply with these notices.
11. Process incoming receipt files.
12. Send wage garnishment payments within 10 days of each pay period's end date or send a combined payment for each months pay period(s) within 15 days of the end of each month.
13. Remit withheld funds by check or electronic funds transfer to FTB on a timely basis. Refer to the Payment Options for Remitting Withheld Funds section in FTB 1052, *Electronic Wage Garnishment Program Participation Guide*, for payment instructions.
14. Understand that wage garnishments for the employee continue to be valid for one year after their employment ends. If the employee returns within one year of leaving, collection will resume with the first pay period without receiving an additional wage garnishment.
15. Advise FTB through email, **FTBeGarnishmentHelp@ftb.ca.gov**, when an employee starts and returns from a leave.
16. FTB will not charge the employer a wage garnishment processing fee if the release file indicates that we issued the wage garnishment in error.
17. Understand that the employer may continue to receive some *Earnings Withholding Orders for Taxes*, *Earning Withholding Orders*, and any delays, modifications, terminations, or any other notice or documents that will be provided in connection with the wage garnishment in paper format. Enrollment in the eGarnishment program does not change any of the employer's requirements of processing paper wage garnishments.
18. To partner with FTB to develop and implement revisions to the file layout to ensure the latest version is being used to transmit electronic wage garnishments.
19. If any funds were withheld and remitted to FTB as a result of an error by FTB, such as if a wage garnishment was issued in error, then the subject funds will be returned to the employer. The employer must complete a review to ensure other orders and levies are not pending before returning the funds withheld in error to the employee.
20. Comply with all technical requirements for the data exchange, including the file layout and file exchange process as outlined in FTB 1052, *Electronic Wage Garnishment Program Participation Guide*, and future modifications.
21. Maintain the privacy of employees' records.
22. Timely send replacement files upon request. We may request the employer or PSP to submit a replacement file if we encounter errors in the data file. We will work with the employer or PSP to fix any errors.
23. Immediately notify your eGarnishment File Analyst if any suspected or actual unauthorized access or disclosure occurs.

The employer remains fully responsible to comply with required actions in processing eGarnishments under federal and state law, including but not limited to Revenue and Taxation Code Section 19264 and Code of Civil Procedure Sections 706.070, et seq., regardless of the use of a PSP to process the eGarnishments on behalf of the employer.

If the employer or PSP fails to comply with any requirement of an eGarnishment, such as fails to send required notification to the employee or fails to remit funds to FTB, the employer remains liable in accordance with applicable federal and state law.

### **How to Get Forms**

Web: **ftb.ca.gov/Forms**  
Phone: 800.338.0505  
Mail: TAX FORMS REQUEST MS D120  
**FRANCHISE TAX BOARD**  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

### **Contact Us**

Email us at **FTBeGarnishmentHelp@ftb.ca.gov** if you have any questions regarding the eGarnishment Program.