
Garnishment Procedure (PAY-P003)

Milford Public School District

1.0 SCOPE:

- 1.1 This procedure describes the process in which the Payroll Department processes garnishments in the Milford Public School District.

The on-line version of this procedure is official. All printed versions are uncontrolled copies.

2.0 RESPONSIBILITY:

- 2.1 Superintendent of Schools

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Accountant

Approval Signature on File
Signature _____ Date _____

4.0 DEFINITIONS:

- 4.1 MPS – Milford Public Schools
- 4.2 DOW – Date of Withdrawal

5.0 PROCEDURE: -

Sheriff Garnishment

- 5.1 When the Sheriff arrives in Payroll with a garnishment, the Payroll Office checks to assure that the employee works at MPS,
 - 5.1.1 The payroll office will sign for the garnishment if the employee is employed at MPS.
- 5.2 The Payroll office calculates financial information on the employee and logs the information on the back of the garnishment paperwork from the Sheriff's office.
 - 5.2.1 The employee is contacted to pick up a copy from the Payroll office of the garnishment.
- 5.3 The Payroll Office keys the information into the Payroll deduction screen for garnishment to the employee on the next payroll.

Internal Revenue Garnishment

- 5.4 Payroll receives documentation from the IRS.
- 5.5 Payroll calculates the financial information for IRS on the employee.
- 5.6 Payroll contacts the employee for pick up of the IRS documentation.
 - 5.6.1 The employee has twenty (20) days to contact the Payroll Office with their financial information.
 - 5.6.1.1 If the employee has a discrepancy with the information from the IRS, it is the employee's responsibility to contact the IRS to have a release forwarded to the Payroll Office.
 - 5.6.2 If the employee does not contact the Payroll Office within the allotted time frame, the Payroll calculations are used for deduction.

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5.7 The Payroll Office keys the deduction(s) into the database.

State of Connecticut Tax Garnishment

5.8 The Payroll Office receives from the State a letter and a form for garnishment; in which Payroll must calculate the garnishment deduction for an employee.

5.9 See steps in the IRS deduction above and follow using the State of Connecticut Tax Garnishment form.

Running of Garnishment Checks

5.10 Payroll Office generates a proforma in the database system.

5.10.1 The Payroll Supervisor reviews the proforma for inaccuracies.

5.10.1.1 The Payroll Supervisor corrects any inaccuracies.

5.10.2 The Payroll Supervisor then will run a live payroll.

5.11 The Payroll Supervisor performs appropriate functions in the AP side of the payroll database.

5.12 The checks are then printed, sorted and forwarded for the unions, tax shelter, bonds, credit unions, pensions, garnishments and withholdings.

5.13 Prior to the garnishment check being mailed out, the Payroll Supervisor writes on the bottom part of the check "DOW, the date of the check, the employee name, and any information that is requested by the garnishment."

6.0 ASSOCIATED DOCUMENTS:

6.1 None

7.0 RECORD RETENTION TABLE:

| <u>Identification</u> | <u>Storage</u> | <u>Retention</u> | <u>Disposition</u> | <u>Protection</u> |
|-----------------------|----------------|------------------|--------------------|-------------------|
| Payroll Database | Electronic | 99 years | Discard as Desired | Electronic |

8.0 REVISION HISTORY:

| <u>Date:</u> | <u>Rev.</u> | <u>Description of Revision:</u> |
|--------------|-------------|---------------------------------|
| 08/25/2003 | A | Initial Release |

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