



STATE OF CALIFORNIA
Franchise Tax Board

Electronic Wage Garnishment Program

Participation Guide

This guide provides employers and their payroll service providers with information about the Franchise Tax Board's (FTB) Electronic Wage Garnishment (eGarnishment) Program. Refer to the version information, located in the footer of this document, when contacting us.

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About the Program

Franchise Tax Board's Electronic Wage Garnishment Program (the eGarnishment Program) allows us to send wage garnishments by electronic transmission or other electronic technology (electronic service) instead of mail service to participating employers or their payroll service providers. Electronic service of *Earnings Withholding Order for Taxes*, *Earnings Withholding Orders*, and any notices, delays, modifications, terminations, and other documents related to these Orders (collectively, the "eGarnishments") helps to:

- Expedite delivery.
- Reduce the number of personnel hours spent by employers and payroll service providers to process paper garnishments and orders.
- Reduce time and money spent on paper, printing, and postage.
- Reduce manual errors.

An employer enrolls in the eGarnishment Program by completing FTB 1052A PC, *Electronic Wage Garnishment Agreement*, which provides the written authorization and agreement for FTB to electronically serve the wage garnishments to the employer or the employer's designated payroll service provider (PSP). The employer may terminate its authorization to accept electronic service at any time by completing and submitting FTB 1052A PC, *Electronic Wage Garnishment Agreement* to FTB.

An employer's initial enrollment in the eGarnishment Program will implement an electronic data exchange with FTB's Personal Income Tax Collections program area. You can contact the eGarnishment Program to initiate development and implementation of the electronic data exchange with FTB's other Collection program areas, Court-Ordered Debt and Vehicle Registration Collections, as those services become available.

Legal Authority

FTB is authorized to electronically serve wage garnishments for tax and nontax debts upon consent of the employer pursuant to California law, including but not limited to, Revenue and Taxation Code (R&TC) Sections 10878, 19264, and 19280, Code of Civil Procedure (CCP) Sections 706.070, 706.072, 706.074, 706.075, 706.077, 706.081, and 706.125.

Definitions

Addenda Record is an automated clearing house (ACH) credit payment method using the National Automated Clearing House Association (NACHA) approved format.

A **court ordered debt (COD)** means a debt imposed by a court that is referred to FTB for collection in any manner authorized under the law for the collection of a delinquent personal income tax liability (CCP Sections 706.072(a) and 706.074, and R&TC Sections 10878, 19264, and 19280).

Collection program area refers to any of the following FTB program areas responsible for the collection of debt: Personal Income Tax Collections, Court Order Debt Collections, and Vehicle Registration Collections.

A **debtor** refers to any individual or business who owes a delinquent tax or nontax debt that FTB is authorized to administer and collect.

A **delay** generally refers to a notice about delaying the wage garnishment, such as to the date or conditions upon which an employer must remit withholdings pursuant to a wage garnishment, as specified in the notice.

Earnings means compensation payable by an employer to an employee for personal services performed by such employee, whether denominated as wages, salary, commission, bonus, or otherwise (CCP Sections 706.011(b), 706.072(a) and 706.074, and R&TC Sections 10878, 19264, and 19280).

Earnings withholding order (EWO) is a continuing wage garnishment upon the earnings of a debtor in the amount of the debtor's outstanding debt, such as a court-ordered debt or vehicle registration debt (CCP Section 706.010, et seq., and R&TC Sections 10878 and 19280).

Earnings withholding order for taxes (EWOT) is a continuing wage garnishment upon the earnings of a taxpayer to collect a state tax liability (CCP Sections 706.072(a) and 706.074, and R&TC Sections 10878, 19264, and 19280).

An **employee** means any individual who performs services subject to the right of the employer to control both what shall be done and how it shall be done (CCP Section 706.011(e)).

An **employer** is any individual, corporation, partnership or other unincorporated association, or limited liability company, for whom an individual performs services as an employee (CCP Sections 706.011(f), 706.072(a) and 706.074, and R&TC Sections 10878, 19264, and 19280).

A **modification** generally refers to a notice about a change to a wage garnishment, as specified in the notice.

A **payroll service provider (PSP)** is a third-party authorized by the employer to administer the employer's payroll and employment tax obligations, including the processing of EWOTs and EWOs.

A **termination** generally refers to a notice withdrawing or ending of a wage garnishment, as specified in the notice.

Vehicle registration collections (VRC) refer to debts for overdue vehicle registration fees that are referred to FTB for collection in any manner authorized under the law for the collection of a delinquent personal income tax liability (CCP Sections 706.072(a) and 706.074, and R&TC Sections 10878, 19264, and 19280).

Participation Requirements

Consider all wage garnishment Request Files received electronically from FTB to be validly issued and served pursuant to California law, including R&TC 19264.

To participate in the eGarnishment Program, the employer agrees to the participation requirements (including the Special Terms and Conditions), development process, and the terms of enrollment for the eGarnishment Program.

Special Terms and Conditions

- Statement of Confidentiality:** FTB has tax return information and other information and data in its custody, which are confidential. Unauthorized inspection or disclosure of state returns or other confidential information or data is a misdemeanor. (R&TC Sections 19542, 19542.1, 19542.3, and 19552.) Unauthorized inspection or disclosure of federal returns and other confidential federal return information or data is a misdemeanor or a felony (Internal Revenue Code Sections 7213A(a)(2) and (b), and 7213(a)(2), respectively).
For purposes of these Special Terms and Conditions, the terms "information" and "data" are used interchangeably and each, when used, encompasses the meanings of both terms. As used in these Special Terms and Conditions, the terms "confidential information" and "confidential data" each include "sensitive information and data."
- Use of Information:** The employer agrees that the information furnished or secured pursuant to the eGarnishment Program shall be used solely for the purposes authorized by law and as described in this guide. The employer further agrees that the confidential information will not be reproduced, published, sold, or released in original or in any other form for any purpose other than as authorized by law and as described in this guide.
- Data Ownership:** The employer agrees that the confidential information being provided in the eGarnishment Program remains the exclusive property of FTB. The confidential information is not open to the public and requires special precautions to protect from loss and unauthorized access, inspection, acquisition, use, disclosure, modification, or destruction. The employer and its PSP have the right to use and process the information disclosed in the eGarnishment Program for the purposes authorized by law and as stated in this guide. The authorization to receive this information by electronic delivery shall be revoked and terminated immediately upon the employer's (or its PSP's) termination from the program, or as provided in the paragraph titled "Denial of Access to Payroll Service Provider."
- Employee Access to Information:** The employer agrees that the confidential information obtained will be kept in the strictest confidence and shall make information available to its own employees only on a "need-to-know" basis. The "need-to-know" standard is met by authorized employees who need the information to perform their official duties in connection with the uses of the information authorized by law and purposes stated in this guide. The employer recognizes its responsibility to protect the confidentiality of the information in its custody as provided by law and ensure that such information is disclosed only to those individuals and for such purposes as are authorized by law and the purposes stated in this guide.
- Protecting Confidential Information and Incident Reporting:** The employer, in recognizing the confidentiality of FTB data and information, agrees to take all appropriate precautions to protect the confidential information obtained pursuant to this agreement from unauthorized access, use, or disclosure. The employer will conduct oversight of its users, including any PSP and their respective employees, with access to the information provided under this agreement and will immediately notify FTB's Information Security Audit Unit at **SecurityAuditMail@ftb.ca.gov** or call 916.845.5555 to report any unauthorized or suspected unauthorized accesses, uses, and/or disclosures (incidents). The term "immediately" means within 24 hours of the discovery of the breach or suspected breach. The notification must describe the incident in detail and identify responsible personnel (name, title, and contact information). The employer will provide to FTB the information necessary to comply with the incident reporting requirements provided in California Civil Code Section 1798.29 and applicable state policies to facilitate or fulfill the required reporting to the debtor(s) or state oversight agencies.
- Destruction of Records:** All records received by the employer and the employer's PSP from FTB under the eGarnishment Program, and any database created, copies made, or files attributed to the records received, shall be returned or destroyed upon completion of the business purpose for which they were obtained. The records shall be destroyed in a manner to be deemed unusable or unreadable, and to the extent that an individual record can no longer be reasonably ascertained.
- Use of Payroll Service Provider:** With exception to the terms permitting the employer's PSP to receive FTB's confidential information on behalf of the employer, nothing contained in this guide or otherwise shall create any

contractual relationship between FTB and any PSP, and no subcontract shall relieve the employer of its responsibilities and obligations hereunder. The employer agrees to be as fully responsible to FTB for the acts and omissions of its PSP, and of persons either directly or indirectly employed by any of them, as it is for the acts and omissions of persons directly employed by the employer. The employer agrees to be responsible for ensuring that its PSP and persons either directly or indirectly employed by its PSP who may have access to FTB's confidential information are informed of, and comply with, all the terms and conditions of these Special Terms and Conditions. The employer's obligation to pay its PSP is an independent obligation from FTB's obligation to make any payments to the PSP. As a result, FTB shall have no obligation to pay or to verify the payment of any monies to the PSP or agent of the employer.

8. Survival of Obligation to Protect Data: The employer's obligation to protect the data and information received from FTB shall survive the termination of the employer's or the PSP's access to FTB data and information under this agreement, the termination of the employer's or the PSP's participation in the eGarnishment Program, or the termination of this agreement. In the event FTB continues to provide any data or information to the employer or the employer's PSP after the termination of the employer's or PSP's access to FTB data and information under this agreement, the termination of either the employer's or the PSP's participation in the eGarnishment Program, or the termination of this agreement, the employer agrees to continue to protect all such data and information received in accordance with the Special Terms and Conditions and all applicable state and federal laws.

Development Process

1. Register for FTB's Secured Web Internet File Transfer (SWIFT), the system used to transfer electronic files to and from FTB.
2. Develop processes¹ to:
 - Send Enrollment Files.*
 - Receive Acknowledgment Files.*
 - Retrieve and process the Request Files (includes new, modified, terminations, and delays, or any other notice or documents that will be provided in connection with wage garnishments).*
 - Return a Receipt File to FTB each day a Request File is received.*
 - Create and return a Response File to FTB.
 - Receive a Receipt File from FTB confirming the Response File was received.
 - Deliver copy of legal order and notice to employee.

Terms of Enrollment

Complete and sign FTB 1052A PC, *Electronic Wage Garnishment Agreement*, and return 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) 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.

¹When an employer enrolls in the eGarnishment Program, the employer may develop and implement the electronic data exchange process with any of the FTB Collection program areas. However, each Collection program area requires separate development and implementation of the electronic data exchange process with the employer or PSP due to different data elements and requirements for the separate programs.

*Refer to "File Types" under section "File Exchange Process."

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 month's 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. Employer agrees 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 R&TC Section 19264 and CCP 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.

Franchise Tax Board's Responsibility

FTB agrees to do the following:

1. FTB will send a wage garnishment Request File of qualified debtors subject to attachment for a particular Collection program area. FTB will send the Request File Monday through Friday at 3 a.m., except on state holidays when the file will be sent the following business day. If technical issues result in the file being transmitted later than 3 a.m., then the Request File will be delayed and sent the following business day. If requested, we can send an email each day a file is transmitted with notification that a file was sent.
2. Send delays, modifications, terminations, and any other notice or document to be provided in connection to the wage garnishment electronically in the Request File when possible.²
3. Process incoming Receipt Files and create outgoing Receipt Files.
4. Receive and process the Response File returned from the employer or PSP.
5. Request replacement files as necessary should errors be found in the files received from the employer or PSP.
6. Provide FTB 1052A PC, *Electronic Wage Garnishment Agreement*, and FTB 1052, *Electronic Wage Garnishment Program Participation Guide*, to inform the employer of the terms of enrollment and participation requirements of the eGarnishment Program.
7. Notify employers thirty (30) days in advance of any updates to this guide, which may include revised terms and requirements.

²If FTB must serve a delay, modification, termination, or other notice immediately upon the employer or PSP, FTB may deliver a copy of these notices using a method other than through the SWIFT application, such as by facsimile (but not by email), to the employer or PSP to ensure prompt action is taken to comply with these notices.

Enrollment Form Instructions

New Enrollment

Use FTB 1052A PC, *Electronic Wage Garnishment Agreement*, if you, as an employer, choose to enroll in the eGarnishment Program with FTB. To get FTB 1052A PC, go to ftb.ca.gov/Forms and search for **1052A PC**. Email the completed form to FTBeGarnishmentAgreements@ftb.ca.gov. By enrolling in the eGarnishment Program, you allow FTB to serve wage garnishments to you or your PSP by electronic service. Your enrollment also means that you agree to the terms of enrollment, the participation requirements, and development process of the eGarnishment Program.

This enrollment is entered into with the understanding that the employer, the employer's designated payroll service provider, and each of their respective employees who may have access to the data or information provided by FTB will maintain the privacy and confidentiality of the garnishments and employee records and will not disclose confidential, personal, or any other information that may be deemed to be private other than as required to perform their authorized duties in compliance with the garnishments.

Change or Terminate Enrollment

To change or terminate enrollment in the eGarnishment Program, a participating employer must notify FTB in writing by completing FTB 1052A PC, *Electronic Wage Garnishment Agreement*, and submitting it to FTBeGarnishmentAgreements@ftb.ca.gov.

Change requests to the eGarnishment Program can include:

- Authorizing a PSP to process eGarnishments on behalf of the employer.
- Terminating the use of the PSP in processing eGarnishments on behalf of the employer.
- Terminating the employer's authorization to accept electronic service and ending its participation in the eGarnishment Program.

If a PSP notifies FTB that they are no longer processing electronic garnishments on behalf of the employer, FTB will deem that the enrollment of the employer with that PSP is terminated. The employer will need to submit a new enrollment to the eGarnishment Program to establish electronic delivery of garnishments to the employer directly or to the employer's new PSP.

Upon termination of participation from the eGarnishment Program, FTB will stop electronic service of eGarnishments and send paper wage garnishments by mail delivery to the employer.

Enrollment Period

The enrollment period begins upon FTB's receipt of the signed and completed FTB 1052A PC, *Electronic Wage Garnishment Agreement*. We will contact the employer's contact person(s) to begin technical implementation. During the implementation process, we will continue to serve wage garnishments and any notices in connection to the wage garnishments by mail delivery to the employer or PSP.

Once the electronic process is implemented between the employer or PSP and FTB, the employer or PSP will receive wage garnishments by electronic service until such time FTB is notified of any changes to the designated PSP or the termination of the employer's participation in the program.

File Layout

We developed the eGarnishment file layout using the outline developed and approved by the Federation of Tax Administrators (FTA) to transmit levy files. The FTA approved outline is used to transmit levies received from a variety of different agencies and employers across the United States. We will revise the file layout when needed and provide 30 days advance notice to employers or their PSP.

File Exchange Process

We exchange files through our SWIFT application. SWIFT is a secure file transfer system external customers use to submit confidential information to us through the Internet. To learn more about SWIFT go to ftb.ca.gov and search for **swift**.

We will transmit data files to employers or PSPs, once daily, Monday through Friday at 3 a.m. (Pacific time), except state holidays. If there are any delays due to technical issues, the file will be sent the following business day. Upon written request, we will send a notification email to the requesting employer or PSP each day that a file has been sent.

There may be occasions (as determined by FTB) where a garnishment must be immediately modified, terminated, or delayed. To ensure prompt processing, FTB may deliver a copy of the applicable modification, termination, delay, or other notice by means other than through the SWIFT application, such as by facsimile (but not by email) to the employer or the employer's designated PSP.

File Types

We developed six different types of file templates. Subject to our review and approval, participating employers or PSPs must tailor the file templates for their use and transmission with us.

1. The Enrollment File was developed for the employer or PSP to notify FTB of all entities that will be participating in the eGarnishment program.
2. The Acknowledgement File was developed for FTB to acknowledge to the employer or PSP if the entities listed in the Enrollment File have been approved to participate in the eGarnishment program.
3. The Request File was developed to deliver levy orders and updates to the employer or PSP. This file will contain the data required for the employer or PSP to serve the wage garnishment to the employee. Each collection program area will have their own Request File.
4. The Response File was developed for the employer or PSP to return a response to FTB within seven days of receipt to advise FTB if the employee has been located and if wages will be withheld and transmitted to FTB. This file can also contain updates for existing orders. Each collection program area will have their own Response File.
5. The Employer/PSP Receipt File was developed for the employer or PSP to acknowledge a Request File was received and validated from FTB.
6. The FTB Receipt File was developed for FTB to acknowledge the Response File was received and validated from the employer or PSP.

File Exchange Types

File	Type	FTB	Employer	Frequency
Enrollment File	Employer/PSP Program Set-Up	Incoming from employer/PSP	Outgoing to FTB	As needed
Acknowledgment File	Employer/PSP Program Set-Up	Outgoing to employer/PSP	Incoming from FTB	As needed
Request File (includes modifications)	Personal Income Tax (PIT) Vehicle Registration Collections (VRC) Court-Ordered Debt (COD)	Outgoing to employer/PSP	Incoming from FTB	Daily
Response File	PIT VRC COD	Incoming from employer/PSP	Outgoing to FTB	Daily
Employer/PSP Receipt File	To confirm the Request File was received and validated.	Incoming from employer/PSP	Outgoing to FTB	Daily
FTB Receipt File	To confirm the Response File was received and validated.	Outgoing to employer/PSP	Incoming from FTB	Daily

Population of the fields in the FTA outline differ based on the collection program area (e.g., PIT, COD, and VRC).

New Employer or Payroll Service Provider Implementation Timeframe

FTB will work with the employer or the designated PSP to implement electronic delivery of wage garnishments. Initial enrollment in the eGarnishment Program is with FTB's PIT Collections program area. Once implementation is complete with FTB's PIT Collections program area, an employer may choose to implement electronic delivery with any of the other Collection program areas by emailing the eGarnishment helpdesk at FTBeGarnishmentHelp@ftb.ca.gov. Implementation time to participate in the eGarnishment program varies by employer, the PSP, and FTB's Collection program area, and may take six months or more to finalize. Paper garnishments will be served by FTB after FTB's receipt of an employer's enrollment in the eGarnishment Program and until implementation of the electronic transmission is complete with that particular Collection program area.

Important Testing Information

FTB has created test accounts for use in our testing phase. If the employer or PSP must use their own test accounts, then FTB must receive those test accounts no less than ninety (90) days prior to the commencement of the testing phase.

Payment Options for Remitting Withheld Funds

FTB's preferred payment method for eGarnishment participants is our electronic funds transfers (EFT). Remitting payments electronically is highly efficient and brings cost savings to employers and FTB. We also offer vouchers to mail payments and a Self-Service option to make payments directly to FTB.

Electronic Payments

To remit funds electronically, we offer our EFT for eGarnishment participants.

We will use the data from these transactions to post the funds to the correct debtor's account.

In order to report payments accurately, the employer or PSP must send the Addenda Record in the Cash Concentration or Disbursement Plus Tax Payment (CCD+/TXP) format.

The CCD+/TXP is a standard format adopted for tax payments by the National Automated Clearing House Association. Contact us for a copy of the *Electronic Funds Transfer for Earnings Withholding Order, Wage Garnishment, and Levy Payments Guide* to use in developing the required Addenda Record.

Mailed Payments

Employers or their PSP may mail paper checks for individual employee payments or multiple payments.

Individual Employee Payments

If an employer or PSP chooses to mail individual employee's payments, attach the payment voucher described in the following sections to each payment to ensure that remitted payments post correctly to the debtor's account.

PIT Payments

Use a single check for each employee with the applicable voucher when payments are mailed. FTB 7250A ENS, *Pay-By-Mail Voucher*, is included in FTB 2905 ENS, *Personal Income Tax Earning Withholding Order for Taxes*.

- Include a copy of FTB 7250A ENS.
- Make check, money order, or cashier's check payable to **Franchise Tax Board**.
- Write either the employee's FTB ID, social security number, or individual taxpayer identification number, and tax year on the payment.
- Mail the payment to:

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

COD Payments

Employer may also pay by check, money order, or cashier's check to FTB:

- Make payment payable to **Court-Ordered Debt Collections**.
- Write employee's full name, account number, and billing number on the payment.
- Mail the payment and the top part of the notice to:

STATE OF CALIFORNIA
COURT-ORDERED DEBT COLLECTIONS
FRANCHISE TAX BOARD
PO BOX 1328
RANCHO CORDOVA, CA 95741-1328

VRC Payments

Employer may also mail check, money order, or cashier's check to FTB:

- Make payable to **Vehicle Registration Collections**.
- Write employee's full name and VRC account number on the payment.
- Mail the payment and a copy of the notice to:

STATE OF CALIFORNIA
VEHICLE REGISTRATION COLLECTIONS
FRANCHISE TAX BOARD
PO BOX 419001
RANCHO CORDOVA CA 95741-9001

Multiple Payments

If your company chooses to mail one check for multiple payments, you will need to complete a *Multiple Payment Submission Form*. The *Multiple Payment Submission Form* allows FTB to properly apply payments from one check to multiple taxpayers in an efficient manner.

Go to ftb.ca.gov/Forms and search for the form number to locate one of the following forms (or refer to How to Get Forms):

- FTB 5007, Multipayment Voucher Submission - Individual
- FTB 5014, Multipayment Voucher Submission - Court-Ordered Debt Collections
- FTB 5015, Multipayment Voucher Submission - Vehicle Registration Collection

Privacy Notice on Collection for Employers

We collect and use your personal information to conduct our business for the State of California. The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity and efficiency of our records system. To learn more about our Privacy Policy Statement, go to ftb.ca.gov/privacy or refer to FTB 4290, *Privacy Policy Statement*.

Your Rights and Responsibilities

You have a right to know what types of personal information we gather, how we use it, and to whom we may provide it. Personal information collected is subject to limitations in the California Information Practices Act of 1977 (IPA), Civil Code Section 1798 – 1798.78, and state policy. You have the right to view your personal information in our records, request copies of these records, and request an amendment to those records if any of our information is incorrect, except as provided in R&TC Section 19570. You are responsible for keeping your personal information up to date, including your contact information.

Authority

Our eGarnishment Program collects personal information pursuant to the IPA, R&TC Sections 10878 19264, and 19280, and CCP Sections 706.070, et seq., if you choose to enroll and participate in the eGarnishment Program.

Purpose

We collect and use the personal information of employers who may receive EWOTs or EWOs, and (if applicable) PSPs who are authorized by employers to receive EWOTs and EWOs on their behalf, to process the enrollments of employers and facilitate participation in our electronic wage garnishment (eGarnishment) program. The information collected may include, but is not limited to, your name, company name(s), title, home and/or business address(es), personal and/or business phone number, personal and/or business email address, and tax identification numbers. In addition, we may collect the information of your PSP, including, but not limited to, name, company name(s), contact information (business address(es), phone, and email) and tax identification numbers for your PSP, if applicable. We will securely destruct the information you provide when we no longer have a business need for it.

Consequences of Noncompliance

All the requested information is required for participation in the eGarnishment program, unless indicated to be “optional.” As an employer, or their personnel, your failure to provide us with required information may prevent or delay you from enrolling and participating in our eGarnishment program, including obtaining access to our Secured Web Internet File Transfer (SWIFT) system, and receiving and returning EWOTs and EWOs electronically.

Disclosure of Information

We will not disclose your personal information, unless authorized or required by law. Your information may be used to enroll you in the eGarnishment program and administer and manage compliance with the eGarnishment enrollment agreement and program guidelines, including, but not limited to, monitoring access to the SWIFT system. If you choose to authorize a PSP to receive electronic service of EWOTs and EWOs on your behalf, we may share with your PSP your contact information that you provided to us.

Certain personal information about employers and PSPs may be disclosed to an officer or employee of another public agency when necessary for the performance of its official duties, such as the State Controller’s Office, and may be reviewed and used internally by FTB’s eGarnishment program and Information Security. Upon request, any member of the public may be entitled to receive information maintained by FTB, subject to applicable exemptions under the law, including agreements that pertain to employers’ or their PSPs’ enrollment and participation in the eGarnishment program.

Notice to Third Party Contacts

The Taxpayers' Bill of Rights requires us to provide debtors a list of all third-party contacts we make to determine or collect their tax liabilities. If you believe there may be reprisals from the debtor if we release your identity, you must tell us by contacting FTB at the phone number or address under "FTB Responsibility for the Records." If you ask us not to disclose your identity, we will comply unless the law requires us to do otherwise.

FTB Responsibility for the Records

Our eGarnishment program maintains FTB's enrollment and program records for employers and PSPs. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

Phone

800.852.5711 (within the United States)

916.845.3226 (outside the United States)

Email: FTBDisclosureoffice@ftb.ca.gov

Mail

STATE OF CALIFORNIA
DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Contact Us

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

Forms

For a copy of FTB 1052A PC, *Electronic Wage Garnishment Agreement*, refer to How to Get Forms or go to ftb.ca.gov/Forms and search for **1052A PC**.

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