



Frequently Asked Questions from Employers

Earnings Withholding Order for Taxes (FTB 2905)

Earnings Withholding Order for Taxes

The Franchise Tax Board (FTB) defines an Earnings Withholding Order for Taxes (EWOT) as a wage garnishment that continually seizes a percentage of an employee's earnings until we release the order. We issue an EWOT for employees who owe a state tax liability or a debt that we are authorized to collect as a state tax liability. (Revenue and Taxation Code Sections 10878, 19280, and 19290, and California Code of Civil Procedure Section 706.074)

FAQs

Where do I send the payment?

Follow the instructions on the *Earnings Withholding Order for Taxes*, FTB 2905, Employer's Copy, PAGE 1A.

Make your payment payable to the **Franchise Tax Board** and mail to:

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0011

To protect your employee's privacy, ensure your employee's identification (name and account number) is not visible in the mailing address area or anywhere on the mailing envelope.

Do we need to contact FTB when we receive an order?

No. Please follow the instructions you received with your order.

What if our employee said he made other payment arrangements with FTB?

Make payments to us as directed by the order. We will notify you if we modify or release the EWOT.

My employee says the required payment creates a financial hardship. May I adjust the payment amount?

Only FTB can make adjustments to earnings withholding amounts. Provide your employee with your payroll fax number and advise them to call us at 800.689.4776 to discuss payment options. In many cases, we can arrange a payment plan. If we do, we may send you a release of the order by mail and/or fax.

What do we do if we show no record of the individual listed on the order?

Please complete PAGE 2A of the order and indicate that you never employed the individual listed on the order you received. Return the completed form to us in the envelope provided.

What do we do with your order if our employee's spouse/registered domestic partner's (RDP) wages are also being garnished?

Please pay our order even if the employee's spouse/RDP is subject to wage garnishment.



FAQs continued

What do we do when we receive an order for an employee who is on a leave of absence, worker's compensation, or disability?

The order remains in effect even while the employee collects no earnings. Complete PAGE 2A of the order and return it to us in the envelope provided. Begin withholding funds when the employee earns enough disposable earnings to withhold. Refer to the Withhold Chart on PAGE 1B to calculate disposable earnings.

When we prepare to send the final EWOT payment, do we need to contact FTB to determine the final balance due?

No. Please continue to withhold and make payments to satisfy the total amount we indicate on the order.

What do we do if the social security number on your order does not match our employee's records?

Please call us at 800.689.4776 for further instructions.

What do we do if the social security number on the order matches our employee's records, but the employee's name does not match?

Please call us at 800.689.4776 for further instructions.

What do we do if our employee filed bankruptcy, showed us the court documents, and told us to stop garnishing their wages?

Please call us at 916.845.4750.

We currently send payments to FTB for our employee's EWOT. What do we do if we receive an additional FTB EWOT for the same employee?

If you receive an additional order from us, continue to pay on the first garnishment up to the amount we indicate on the order. We consider the second garnishment ineffective.

How can we offset the levy processing expense?

We allow you to deduct \$1.50 from your employee's pay for each payment you make. (Code of Civil Procedures Section 706.034)

We received orders for more than one employee. May we send one payment?

You may send one check for all of your employees if you list each employee's:

- Full name.
- SSN.
- FTB ID.
- Withholding amount.

Reference each employee's EWOT, FTB 2905, for this information.

How do I report my business name or address change?

Call us at 800.852.5711. You must also contact the Employment Development Department at 888.745.3886 or go to www.edd.ca.gov.