



# GARNISHMENTS

PM-34-04

Section: 34-00, PAYROLL AND RECORDS

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## POLICY

City of Memphis Government complies with all Federal and/or State laws that regulate salary garnishments. These laws include but are not limited to:

1. Garnishments;
2. Internal Revenue Service Laws;
3. Child Support payments; and
4. Wage Earner Plans.

Such actions are initiated by order of the appropriate court. All records on such transactions are maintained by the Payroll Service Center, Division of Finance and Administration.

All policy and procedure questions concerning transactions of these types must be directed to the Payroll Service Center, Division of Finance and Administration.