



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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March 21, 2011

TO: Agency Directors and Policy Manual Users

FROM: /s/ Pat Sanborn, Senior Executive Policy Coordinator
Accounting Division

SUBJECT: SAAM Technical Correction – Section 25.60 Garnishments and Wage Assignments

We have revised Chapter 25, Section 25.60, Garnishments and Wage Assignments, in the *State Administrative and Accounting Manual (SAAM)*. The effective date for this change is March 21, 2011.

In Subsection 25.60.10.d, we revised the language to exclude any additional withholding taxes from the exempt earnings calculation. It has been determined that additional withholding is a voluntary deduction and does not constitute a deduction “required by law to be withheld” as contemplated in RCW 6.27.010(2).

We also revised the first and second answer worksheets in Subsection 25.60.50 to reflect this change. The Excel worksheets for calculating disposable earnings subject to garnishments and the instructions for filling out the worksheets are available on OFM’s Payroll Resources website at: http://www.ofm.wa.gov/resources/payroll/garnish_and_overpymts.asp.

Questions regarding policy content and proper interpretation of the payroll policies in Chapter 25 should be directed to Steve Nielson at (360) 725-0226, steve.nielson@ofm.wa.gov; or Steven Ketelsen at (360) 725-0222, steven.ketelsen@ofm.wa.gov.

The policies and procedures prescribed in SAAM are the minimum requirements that state agencies must meet. An agency may adopt more restrictive or detailed policies as long as the agency meets the required minimum standards.

We encourage you to use the online version of SAAM. All OFM directives, policies, technical corrections, and superseded policies are available at: <http://www.ofm.wa.gov/policy/default.asp>.

Additional administrative and accounting resources are also available on OFM’s website at: www.ofm.wa.gov/resources/default.asp.

If you are maintaining a hardcopy manual, a link to the replacement pages is available at: <http://www.ofm.wa.gov/policy/replacement-pages.asp>.