



# DELAWARE DIVISION OF REVENUE

## COLLECTIONS PROCESS & 2025 COLLECTION INITIATIVES



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## Areas of oversight:

- Public Service Call Center
- Tax Collection Process
  - Billing Notices
  - Problem Resolution
  - Bankruptcy
  - Collection efforts
    - Notifications
    - Enforcement
      - Judgements
      - Wage Garnishments
      - Bank Levies
      - Refund Interceptions
      - Professional Collection Agencies



Due Date of Return

Due Date of Return established by Secretary

Title 30

NOPA 1

30 days from Due Date of Return

NOPA 2

30 days from NOPA 1

Notice of Assessment

30 days from NOPA 2

Collection Call & Collection Bill

20 Days from Notice of Assessment

Judgement

30 days from Collection Call & Collection Bill

Notice of Garnishment

30 days from securing judgement



# Two Sides of the Process

## Billing Stage

NOPA 1

NOPA 2

NOTICE OF ASSESSMENT

## Collections Stage

COLLECTION CALLS

COLLECTION BILL

JUDGEMENTS

WAGE GARNISHMENTS

Delaware Title 30, Chapter 5, Subchapter 4, section 556 (d)

(d) ***Garnishment of wages, salaries, and other amounts due.*** — The Director may issue a notice of garnishment directed to any person (other than a bank) owing to or holding for a judgment debtor any wages, salaries, money, credits and effects, contract rights or securities. The notice of garnishment shall command said garnishee to set aside, account for, and pay over to the Division of Revenue on account of the judgment all such property then in its possession or which may become due the judgment debtor by such person from time to time, until the judgment and costs of execution are paid. A copy of the notice of garnishment or an abstract thereof shall be filed with the Prothonotary and the fact of the garnishment noticed on the regular judgment docket. The Director shall notify the garnishee in writing when the judgment and costs have been satisfied.

# Focus for 2025 Wage Garnishment Compliance





# Employer Do's

## BEST COURSE OF ACTION FOR EMPLOYER

- ▶ Comply with the garnishment order
- ▶ Read the garnishment paperwork from DOR
- ▶ Contact DOR Enforcement team with questions and requests
- ▶ Enforce the garnishment in a timely manner
- ▶ Properly enforce and monitor garnishment calculations and payment
- ▶ Do not stop garnishment until paid in full or withdrawal order from DOR is received
- ▶ Remit payments to DOR with proper notation of taxpayer



# Employer Do Not's

## LEAST EFFECTIVE COURSE OF ACTION FOR EMPLOYER

- ▶ Ignore the garnishment paperwork from DOR
- ▶ Try to answer questions on your own and take time to research and resolve
- ▶ Give the employee time to resolve the matter on their own
- ▶ Make up your own garnishment calculation
- ▶ Rely on employee to tell you when the garnishment should stop
- ▶ Send payment when its convenient

# 2025 Wage Garnishment Compliance

Delaware Title 30, Chapter 5, Subchapter 4, section 556 (e)

(e) *Duties of garnishee.* — A person receiving a notice of garnishment pursuant to subsection (c) or (d) of this section shall respond to the Director or Revenue within 20 days after service of the notice, not counting the date of service. **A garnishee who fails to comply with a notice of garnishment may, after notice and assessment pursuant to this chapter, be liable for a penalty equal to the amount the garnishee was instructed to set aside, account for, and pay over to the Division of Revenue.**

Thirty days after the mailing of the notice of proposed assessment of such penalty, it shall become final, excepting only those amounts for which the garnishee has filed a timely written protest with the Director under § 523 of this title.

In 2025 DOR Collections Enforcement Team has a goal of 100% compliance with Wage Garnishment orders and will assess penalties for noncompliant employers.

# Summary

- Encourage taxpayer to reach out to DOR in the billing stage – respond to notice
- DOR can work with taxpayer in billing stage with various payment options
- Encourage taxpayers with payroll and employees to comply with wage garnishment orders
- DOR collections will be actively working with employers to achieve 100% compliance with wage garnishment orders
- Employers who fail to comply will be assessed a penalty and subject to collections
- *Contact DOR for help!!*