

Dayton School District 8

Code: **DLB**
Adopted: 5/02
Readopted: 8/11/15
Orig. Code(s): DLB

Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee.

Subject to standard accounting procedures, employees may authorize modification of their salary or withholdings to include deductions such as:

1. Tax-sheltered annuities (TSA), as authorized by the Internal Revenue Service and approved by the superintendent or business manager;
2. Insurance premiums in excess of district contributions to Board-approved programs;
3. Voluntary deductions for participation in the district-approved flexible spending account program as permitted by federal law;
4. Labor organization dues or Fair Share deductions; and
5. A Better Community – Dayton Education Foundation (ABC-DEF).

The district will comply with federal requirements that establish maximum annual TSA allowable contributions. The district reserves the right to reduce, suspend and/or reinstate employee TSA contributions at any time to ensure compliance with applicable law.

Automatic deductions, except those required by law, will not be made from an employee's pay without Board authorization.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\)](#), (16)
[ORS 243.666](#)

[ORS 332.505](#)
[ORS 652.110](#)

[ORS 652.120](#)
[ORS 652.610](#)

I.R.C. §403 (2006).
29 C.F.R. § 541.603 (2004).

Cross Reference(s):

DL - Payroll