

**Douglas County  
School District 15**

Code: **DLB**  
Adopted: 10/08/03  
Readopted: 9/15/14  
Orig. Code(s): DLB

**Salary Deductions**

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

Subject to normal 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 Board;
2. Insurance premiums in excess of district contributions to Board-approved programs;
3. Labor organization dues (or Fair Share);
4. Credit unions;
5. United Way; and
6. IRS Code Section 125, Cafeteria Plan benefits.

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.

END OF POLICY

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**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