

Echo School District 5R

Code: **DLB**
Adopted: 11/10/98
Readopted: 1/22/13
Orig. Code(s): DLB

Salary Deductions

Preparation of payroll, including time schedules and payroll periods, will be done in accordance with each employee group's labor agreement and established district practices. Employee health, accident, dental and other types of insurance will be provided as outlined in the agreements. Mandatory payroll deductions will be withheld as required by state and federal law.

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 Board;
2. Insurance premiums in excess of district contributions to Board-approved programs;
3. Labor organization dues;
4. Credit unions;
5. United Way; and
6. CARE.

District-approved TSA companies shall be required to provide employees a maximum exclusion allowance (MEA) prior to the initial withholding, or any changes in withholdings, from employee's earnings. The employee is responsible for filing a copy of the MEA with the district prior to any district withholding.

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).