

# Elkton School District 34

Code: **DLB**  
Adopted: 8/10/98

## 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 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

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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](#)

Economic Growth and Tax Relief Reconciliation Act of 2001, P.L. 107-16.

Cross Reference(s):

DL - Payroll