

# Eugene School District 4J

Code: **DLB**  
Adopted: 7/2/73  
Revised: 2/2/76, 4/16/80,  
3/4/81, 3/7/84  
Orig. Code(s): 2450

## Payroll Deductions and Depository Plan

### 1. Required Payroll Deductions

Federal and state laws require the district to make deductions from each employee's monthly salary at established rates. These laws also require the district to make contributions at specific rates for each employee from the resources of the general fund.

#### a. Oregon Public Employees Retirement System

All employees of District 4J are by law subject to the Oregon Public Employees Retirement System. Payments to the retirement fund are set by the Oregon Public Employees Retirement Law.

#### b. Federal Insurance Contribution Act (Social Security)

All employees of District 4J are subject by law to Social Security. Deductions are made from the employee's salary for contribution to this fund. Contribution to F.I.C.A. is a flat percentage fixed by law.

#### c. Workers' Compensation

Any employee who is injured while on duty causing loss of salary or wages shall receive compensation and expenses as prescribed by the Workers' Compensation Law. The compensation for loss of salary or wages shall belong to the district as long as the employee continues to receive sick leave pay. This compensation shall be used to reduce the number of days of sick leave charged against the employee. The number of days of sick leave used by an employee for absence from work in such cases shall be determined by dividing the total Workers' Compensation Law payments by the daily rate of pay of the employee and subtracting this number from the number of days the employee was absent from work because of the injury.

### 2. Employee Requested Deductions

The district shall deduct from the salaries of employees, upon their written request, the following:

- Professional dues;
- Premiums for board-approved health and welfare benefits;
- Tax-sheltered annuities;

- Salary continuation insurance;
- Contributions to the United Way;
- Payments to SELCO Credit Union.

Authorization to start or stop voluntary deductions shall be in writing and delivered to the financial services office by the 15th day of the month in which it is to become effective.

### 3. Payroll Depository Plan

Salaries will be deposited to an employee account at a bank, savings and loan association, or credit union from those designated by the superintendent-clerk or deputy clerk as payroll depositories. A deposit verification slip will be prepared and mailed to each employee by the depository. Employees who wish to do so may transfer or withdraw the deposit each month by writing one check free of charge.

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](#)

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

Cross Reference(s):

DL - Payroll