

# Glide School District 12

Code: **DLB**  
Adopted: 5/04/90  
Readopted: 3/25/91; 3/14/98; 2/11/02;  
9/24/12

## 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 (or Fair Share);
4. Cascade Community Federal Credit Union;
5. United Way; and
6. Insurance plans as provided for in employee contracts.

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.

TSA companies must meet the eligibility requirements of Section 403(b) of the Internal Revenue Code. The district will make deductions for Board approved TSA. If all employees withdraw from an annuity plan, the plan will be dropped, creating an opening for a new plan.

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](#)

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