

# Harney Education Service District

Code: **DLB**  
Adopted: 2/12/03  
Readopted: 12/12/12  
Orig. Code(s): DLB

## Salary Deductions

### Involuntary

All employees of the ESD shall be subject to payroll deductions in accordance with state and federal regulations where applicable. Such deductions shall include the following, except when state and federal regulations exclude employees from such deductions:

1. State and federal income taxes;
2. Social security under provisions of the Federal Insurance Contribution Act;
3. Public Employees Retirement System;
4. Workers' Compensation Insurance.

### Voluntary

The Board agrees to provide medical and dental insurance benefits to regular employees of the ESD. The ESD's contribution to such employee benefits shall be in accordance with the current ESD Board policy. Regular employees are defined herein as any employee of the ESD whose conditions of employment require full-time service to the ESD on a 12-month basis or at least 8 school months in any school year when such employees are contracted for less than a 12-month basis.

### Other Salary Deductions

Other salary deductions may be authorized by the Board for contributions to charitable organizations, membership dues in professional associations, credit union payment and other employee expenses which the Board may authorize. The number of deductions shall be subject to the mechanical limitations of the district and any such deductions shall be by mutual agreement of employee and employer.

### Tax-Sheltered Annuity (TSA) Plan

The Board authorizes salary deductions and shall specify a broker or brokers for a tax-sheltered annuity plan for any regular employee of the ESD. The ESD will comply with federal requirements that establish maximum annual TSA allowable contributions.

### Participation

Employees who participate in such plan(s) may have the cash compensation to which such employees otherwise would be entitled reduced by a specific amount to be designated by the employee. The

superintendent of the ESD is designated as the agent of the ESD with the authority to confirm each such employee's participation in the plan and to execute applications for annuities and such other forms or documents as may be required in the administration of the plan.

END OF POLICY

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**Legal Reference(s):**

[ORS 243.650\(10\), \(16\)](#)

[ORS 243.666](#)

[ORS 334.125\(5\)](#)

[ORS 652.110](#)

[ORS 652.120](#)

[ORS 652.610](#)

I.R.C. §403 (2006).

29 C.F.R. § 541.603 (2004).