Hermiston School District 8R

Code: **DLB**Adopted: 3/01/04
Revised/Readopted: 7/10/17

Orig. Code(s): DLB

Salary Deductions

Authorized payroll deductions will be made based upon the appropriately submitted written request from the employee.

Subject to normal accounting procedures, employees may authorize modification of their salary, or withholdings, to include deductions such as:

- 1. Tax-sheltered annuities (TSA) subject to compliance with applicable Internal Revenue Service (IRS) regulations with Board-approved companies. Changes to TSA's are limited to twice annually unless IRS regulations specify less;
- 2. Insurance premiums in excess of district contributions for Board-approved programs;
- 3. Labor organization dues;
- 4. Credit unions;
- 5. United Way:
- 6. Amounts applicable to the Board-approved Section 125 Plan;
- 7. Cost of fingerprinting as required for employment;
- 8. Other deductions negotiated as part of a contract or working agreement;
- 9. Those required by law.

The Board, in its July meeting, will approve a list of authorized annuity companies.

The Board recognizes that other valid deductions may arise and grants the business manager authority in determining what other deductions, if any, may be allowed in order to facilitate the ongoing operation(s) of the district.

END OF POLICY

Legal Reference(s):

<u>ORS 243</u>.650(10), (16) <u>ORS 332</u>.505 <u>ORS 652</u>.120 <u>ORS 652</u>.110 <u>ORS 652</u>.610

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

Cross Reference(s):

DL - Payroll