

**Jackson County
School District 9**

Code: **DLB**
Adopted: 2/9/98
Revised/Readopted: 11/14/01
Orig. Code(s): 6500, 6501

Salary Deductions

The district will make available a tax-sheltered annuity program for the benefit of its employees upon appropriately submitted request from the employee. 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 employees' earnings. Employees are responsible for filing a copy of the MEA with the district prior to any district withholding. The administration and operation of the program is intended to qualify for preferential tax treatment under Section 403(b) of the Internal Revenue Code of 1986, as amended.

Automatic deductions, except those required by law, will not be made from an employee's pay without Board authorization.

Voluntary deductions must have a minimum of 10 employees signed up before withholding privileges will be granted. Examples include but are not limited to, tax sheltered annuities (TSA), insurance plans and organization dues and fees.

The district will not assume the responsibility for the personal accounting of individual employees.

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](#)

Cross Reference(s):

DL - Payroll