

Klamath Falls City Schools

Code: **DLB**
Adopted: 5/13/02
Readopted: 10/09/06; 3/06/17
Orig. Code(s): 31202

Salary Deductions

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

Subject to normal accounting procedures, employees may authorize modification of their salary or withholdings to include deductions including, but not limited to, the following:

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. Credit unions;
5. United Way;
6. CARE;
7. Citizens for safe schools;
8. SMART;
9. US Savings Bonds;
10. Fingerprinting costs;
11. Other federal or state income tax; and
12. Items authorized by the collective bargaining agreement.

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.

No other automatic deductions, except those required by law, will be made from an employee's pay without Board or superintendent authorization.

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](#)

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