

**Klamath County  
School District**

Code: **DLB**  
Adopted: 1/12/06  
Readopted: 4/17/12  
Orig. Code(s): DLB

**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 to include deductions for the following:

1. Tax sheltered annuities (TSA), as authorized by the Internal Revenue Service.
2. Insurance premiums in excess of district contributions.
3. Professional and labor organization dues.
4. District sponsored IRC Section 125 Plan.
5. Other deductions as authorized by the district.

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.

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).