

Lake County School District 7

Code: **DLB**
Adopted: 6/23/08
Readopted: 12/13/10
Orig. Code(s): DLB

Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee. Any withholdings outside those required by law and permitted by the collective bargaining agreements shall have Board approval and shall be arranged for through the deputy clerk.

Employees may have contributions to tax-sheltered annuities (TSA) paid through payroll deductions. There must be five or more employees participating in any one program in order for that plan to qualify for payroll deduction. The district reserves the right to limit the number of TSA programs.

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

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; and
5. United Way.

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

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).