

**Malheur Education
Service District**

Code: **DLB**
Adopted: 8/16/05
Readopted: 7/15/14
Orig. Code(s): DLB

Salary Deductions

Any withholdings outside those required by law and in agreement with employees 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 anyone program in order for that plan to qualify for payroll deduction. The ESD reserves the right to limit the number of TSA programs.

The ESD will comply with federal requirements that establish maximum annual TSA allowable contributions. The ESD 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 334.125\(5\)](#)
[ORS 652.110](#)

[ORS 652.120](#)
[ORS 652.610](#)

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