

Mapleton School District 32

Code: **DLB**
Adopted: 7/12/01
Readopted: 12/18/13
Orig. Code(s): DLB

Salary Deductions

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

Subject to normal accounting procedures, employees may authorize modification in the payment of their salary or withholding to include deductions such as:

1. Labor organization dues;
2. Selco Credit Union;
3. Tax sheltered annuities (TSA's) as authorized by the Internal Revenue Service and approved by the Board;
4. Insurance premiums in excess of district contributions to Board-approved programs.

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.

Any additional companies would only be added with a minimum of five employees per company. Pre-existing annuities from current employees are hereby grandfathered in as of June 10, 1993. If one of the pre-existing companies is no longer utilized by employees, the company will no longer be valid to use.

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

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).