

**Milton-Freewater
School District 7**

Code: **DLB**
Adopted: 2/11/03
Revised/Readopted: 6/21/11; 12/12/16

Salary Deductions

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.

Changes of TSA companies or plans shall be in writing in accordance with IRS regulations and signed by the employee. Any change must be finalized no later than the fifth of the month or otherwise stated in the current 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.

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).