

Mt. Angel School District 91

Code: **DLB**
Adopted: 09/13/04
Readopted: 8/09/10
Orig. Code(s): DLB

Salary Deduction

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 such as:

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

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.

The district shall limit the number of tax sheltered annuities available for employee salary deductions to eight individual programs.

Automatic deductions, except those required by law, will not be made from an employees pay without Board authorization.

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).

Cross Reference(s):

DL - Payroll