

Nyssa School District 26

Code: **DLB**
Adopted: 6/11/01
Revised/Readopted: 10/13/08; 11/14/16
Orig. Code(s): DLB

Salary Deductions

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

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. Labor organization dues;
3. Credit unions.

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.

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.

Employees desiring to take advantage of the voluntary deductions must have signed authorization form on file.

Automatic deductions, except those required by law, will not be made from an employee's 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).