

Silver Falls School District 4J

Code: **DL/DLB**
Adopted: 11/12/01
Readopted: 4/10/17
Orig. Code(s): DL/DLB

Payroll/Payroll Deductions

Preparation of payroll, including time schedules and payroll periods, will be done in accordance with each employee's collective bargaining agreement/group agreement with the district. Subject to the terms of the employee agreements health, accident, dental and other types of insurance may be purchased on behalf of the district employees. Mandatory payroll deductions will be withheld as required by state and federal law. This responsibility shall be carried out by the deputy clerk.

It shall be the responsibility of each employee to provide the necessary information to the human resources office. Employees will provide the proper form authorizing payroll deductions.

Salary deductions, as required by law, shall include the following:

1. Federal and state income taxes;
2. F.I.C.A. (social security);
3. Workers' Compensation.

Employee organizations that assess dues may have this collected through payroll deductions.

Employees are provided an opportunity to participate in various tax-sheltered annuity and deferred compensation plans.

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).