

Silver Falls School District 4J

Code: **DL/DLB**
Adopted: 5/9/89-E
Readopted: 9/8/97; 10/12/98; 11/12/01

Payroll/Payroll Deductions

The Board shall comply with all federal and state statutes in making involuntary salary deductions for its staff members.

- 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 superintendent's office so that this service can be performed.

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 accomplished through payroll deductions.

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

Employees may provide the proper form authorizing payroll deductions for the Marion-Polk Schools Credit Union.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\), \(16\)](#)
[ORS 243.666](#)
[ORS 243.820 - 243.830](#)
[ORS 332.505](#)
[ORS 332.534](#)
[ORS 652.110](#)
[ORS 652.120](#)
[ORS 652.610](#)