

# Sherwood School District 88J

Code: **DLB**  
Adopted: 7/01/08

## 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. Section 125 Cafeteria Plan;
3. Sherwood Education Foundation (SEF);
4. Credit unions;
5. United Way;
6. AFLAC; and
7. Blue Cross AD & D.

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

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### 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