

# Umatilla School District 6

Code: **DLB**  
Adopted: 2/11/99  
Revised/Readopted: 2/11/04  
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. A minimum of 10 employees are required by a TSA to receive Board approval. Existing TSA options that fall below the 10 required members will have 5 years to come into compliance or face loss of approval;
2. Insurance premiums in excess of district contributions to Board-approved programs;
3. Labor organization dues;
4. Credit unions;
5. United Way;
6. CARE.

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.

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

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](#)

Economic Growth and Tax Relief Reconciliation Act of 2001, P.L. 107-16.

### Cross Reference(s):

DL - Payroll