

**Warrenton Hammond
School District 30**

Code: **DLB**
Adopted: 9/14/98
Readopted: 10/12/10
Orig. Code(s): DLB

Salary Deductions

Any withholdings outside those required by law and permitted by the collective bargaining agreements shall have Board approval and shall be arranged through the payroll clerk (this includes but is not limited to separate payroll and/or savings accounts).

Employees may have contributions to tax sheltered annuities (TSA) and deferred compensation paid through payroll deductions. There must be five or more employees participating in any one program in order for that plan to qualify for payroll deduction. The district reserves the right to limit the number of TSA and deferred compensation programs.

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

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