

Yoncalla School District 32

Code: **DLB**
Adopted: 8/23/00
Readopted: 6/11/12
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 for through the fiscal officer.

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

Changes of TSA plans will be allowed once in a calendar year. Changes of TSA companies or plans will only be allowed from the starting of fall in-service to the payroll cutoff date for September of that fiscal year.

District-approved TSA companies shall be required to provide employees a maximum exclusion allowance (MEA) prior to the initial withholding, or any changes in withholdings, from employees' earnings. The employee is responsible for filing a copy of the MEA with the district prior to any district withholding.

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