

PAYROLL DEDUCTIONS

Ease of administration will be the primary consideration for payroll deductions, other than those required by law. Payroll deductions will be made for federal income tax withholdings, Iowa income tax withholdings, Medicare, social security, and the Iowa Public Employees' Retirement System.

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions will be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities will be made by the 5th of each month.

It will be the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .15-.16; 422 (1995).

Cross-Reference: 406.6 Licensed Employee Tax Shelter Programs
412.4 Classified Employee Tax Shelter Programs
706.1 Payroll Periods

Approved: Feb. 11, 1985
Reviewed: Aug. 24, 2005
Revised: Jan. 12, 1998