

Payroll Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee. Requests received after a payroll cutoff deadline may be delayed until the following pay period.

Employees may authorize modification of their net pay to include deductions such as:

1. 403 (b) Tax-Sheltered Annuity (TSA) and 457 (b) deferred compensation programs, as authorized by the Internal Revenue Service and approved by the Board.
2. Insurance premiums in excess of district contributions to Board-approved programs;
3. Labor organizations dues in accordance with state and federal laws; and
4. Other legally permissible deductions for which the employee has voluntarily authorized in writing.
5. The district will comply with federal requirements that establish maximum annual TSA and deferred compensation allowable contributions. The district reserves the right to reduce, suspend and/or reinstate employee TSA deferred compensation contributions at any time to ensure compliance with applicable law.

District approved TSA and deferred compensation companies shall be required to provide the district with a hold harmless agreement for errors and omissions in the calculation of maximum annual allowable contributions. The employee is responsible for requesting and having such agreement signed and on file with the district prior to the initial withholding.

Mandatory payroll deductions will be withheld as required by state and federal 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](#)