

## **BUSINESS PROCEDURES — Series 800**

### **803 Expenditures**

#### **803.8 Payroll Deductions**

Ease of administration shall be the primary consideration for payroll deductions, other than those required by law. Payroll deductions shall be made for federal income tax withholdings, Iowa income tax withholdings, 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 shall be made in writing to the business manager. Requests for purchase or change of tax-sheltered annuities may be made at any time during the year. If the request is received by the first Friday of the month, the deduction will begin in that month. If is after the first Friday it will begin the following month. Deductions for July and August must be received by the first Friday in June.

It shall 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 shall be followed.

Adoption Date: June 11, 2001

Review Date: December 21, 2009

Revision Date: January 11, 2007

Legal Reference: Iowa Code §§ 91A.2(4)9 .3; 294.8-.99 .15-.16; 422 (1995).

Cross Reference: 406.5 Licensed Employee Benefits  
412.3 Support Employee Benefits  
803.7 Payroll Periods