

**Jefferson County
Education Service District**

Code: **DLB**
Adopted: 1/2/08

Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee.

Subject to standard accounting procedures, employees may authorize modification of their salary or withholdings to include deductions such as: (1) tax-sheltered annuities (TSA), 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 organization dues (or Fair Share); (4) credit unions; (5) United Way; and (6) code section 125 plan authorized by IRS and approved by the Board.

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.

Automatic deductions, except those required by law, will not be made from an employee's pay without Board authorization.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\), \(16\)](#)
[ORS 243.666](#)
[ORS 334.125\(5\)](#)

[ORS 652.110](#)
[ORS 652.120](#)
[ORS 652.610](#)

I.R.C. §403 (2006).
29 C.F.R. § 541.603 (2004).