

## **Code No. 706.2 PAYROLL DEDUCTIONS**

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are 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 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 may be made by September 1<sup>st</sup> of each year.

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

Legal Reference:

Iowa Code §§ 91A.2(4) ,.3 ;294.8 -.9, . 15 -.16; 422 (2003).

Cross Reference:

406.6 Licensed Employee Tax Shelter Programs

412.4 Classified Employee Tax Shelter Programs

706.1 Payroll Periods

**First Reading: July 18, 2018**

**Second Reading: August 20, 2018**