

**NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES**

**Series 700**

Policy Title Payroll Deductions

Code No. 706.02

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 (IPERS).

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 may be made if 30 days notice is given.

It is 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 (2011).

**Cross Reference:**

- 406.06 Licensed Employee Tax Shelter Programs
- 412.04 Classified Employee Tax Shelter Programs
- 706.01 Payroll Periods

Date of Adoption: October 18, 2011 (Revised)

Related Administrative Rules and Regulations: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

---

---

---