File: DKB

## **Salary Deductions**

Deductions shall be made from the paychecks of all employees for retirement and federal and state income tax in keeping with federal and state requirements and Medicare tax if applicable.

Withheld taxes must be paid to the appropriate government agency promptly to avoid penalties and interest. The executive director and finance director shall be responsible for ensuring timely payment.

Salary deductions shall be made for absences not covered by leave policies adopted by the Board. Such deductions shall be calculated on the basis of the employee's work year.

Except for deductions required by court order (i.e. wage garnishments, court-ordered child support, etc.), other deductions shall require the permission of the employee.

All other deductions shall be in accordance with a payroll deduction plan approved by the executive director to be offered to all employees. In approving a payroll deduction plan, consideration should be given to the staff time needed to administer it, and whether it will give a substantial benefit to a significant number of employees.

Adopted: May 10, 1984

Revised: June 29, 2010

January 14, 2016