

PAYROLL DEDUCTIONS

I. PURPOSE

To establish guidelines for payroll deductions.

II. SCOPE

This policy applies to all employees of Shelby County Schools.

III. POLICY STATEMENT

Deductions made from an employee's paycheck are made only upon proper written authorization of the employee in accordance with federal/state law; an order from the courts; and/or as otherwise provided in an MOU.

1. Deductions required by Federal Government:
 - a. Income tax withholding;
 - b. Social Security (O.A.S.D.I.); includes F.I.C.A. and Medicare
2. Deductions required by the Board:
 - a. Tennessee Consolidated Retirement;
 - b. Group Life Insurance
3. Garnishments and Wage Attachments - Upon notification from the Courts, an amount specified by the Court will be deducted from an employee's check. This amount will be deducted each pay period and sent to the Court until such debt is paid in full by the employee.
4. Deductions authorized by the Employee:
 - a. Shelby County Schools Health Insurance;
 - b. Flexible Spending Account;
 - c. Memphis Area Teachers' Credit Union;
 - d. United Way;
 - e. Supplemental Group Life Insurance;
 - f. Professional Association/Organization Dues;
 - g. Other employer sponsored group insurance plans;
 - h. Approved 403(b) plan;

Shelby County Board of Education

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Issued Date:

- i. Approved deferred compensation plan; and
- j. Payment for loss, destruction or theft of school or school board property which has been issued to the employee.

IV. RESPONSIBILITY

- A. Employees are responsible for providing proper written authorization for payroll deductions.
- B. The Superintendent is responsible for ensuring that this policy is followed.

Legal References:

Cross References: