

## Policy DKB Salary Deductions

Issued 11/08

~~Purpose: To establish the basic structure for deductions from salaries of employees.~~

All deductions from salary, except for deductions required by law, are subject to board approval and are voluntary on the part of the individual employee. The district requires that voluntary deductions be authorized in writing by the employee on a form supplied by the district.

~~The following payroll deductions are required by law.~~ Payroll deductions required by law include, but are not limited to, the following:

- Social Security
- state and federal income tax
- state retirement
- government or court-ordered deductions

The following additional payroll deductions are allowed by law and are approved by the school board.

- extended family benefits for health insurance
- 401(k) and 457 tax sheltered annuity plans which meet board established criteria
- ~~employee~~ Staff member credit unions
- deductions for state-authorized group survivor monthly income insurance programs and term life insurance
- 403(b) tax sheltered annuity plans

Permanent part-time teachers working 15-30 hours per week qualify for state health, vision, and dental insurance, but are not eligible for other benefits (i.e., life insurance, disability insurance, etc.)

The district will maintain and operate any 403(b) programs pursuant to a written plan. The written plan will contain all the material terms and conditions for eligibility, benefits, applicable limitations, the contracts available under the plan, the time and form under which distributions may be made, and other optional features as appropriate. The district will generally open these programs to all employees and provide notification on an annual basis.

~~Part time teachers working 15-30 hours per week qualify for state health and dental insurance.~~

The district will consider deductions for approved charitable organizations only after each organization submits evidence that it has a current 501(c)(3) classification with the Internal Revenue Service.

The district will not make deductions for any organization that is chartered by Section 501(c)(4)(5) or (6) of Title 26 U.S. Code of Laws, or an organization that is primarily engaged in lobbying, political activity, or engaged primarily in promoting a religious faith or belief.

The district will not make deductions for any organization that has a parent or subsidiary organization which fails to meet the requirements herein.

The district will not make any deductions if the proceeds of the deduction would be for the benefit of a labor organization.

Adopted 11/24/08

Legal references:

### Federal Regulations

26 CFR 601.201 – Rulings and determination letters.

S. C. Code of Laws, 1976, as amended:

Section 8-11-83 – Payroll deduction for dues of State Employees' Association

Section 8-11-91 - Deductions for charitable contributions.

Section 8-11-92 - Qualifying criteria for charitable organizations.

Section 8-11-93 - Minimum level of staff employee participation required (lesser of 10% or 200

employees).

[Section 8-11-98](#) - Deductions for payment to credit union.

[Section 59-25-45](#) - Health and dental insurance.

### **York 3/Rock Hill School District**

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