

## 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, the Iowa Public Employees' Retirement System (IPERS), and employee 403(b) contribution.

Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

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 (2013).

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved 8/9/2004

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