

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, and the Iowa Public Employees' Retirement System (IPERS).

Employees may elect to have payments withheld for 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 anytime during the year.

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, .16.

	I.C. Iowa Code	Description
Iowa Code § 294		<u>Teachers</u>
		<u>Wage Payment</u>
Iowa Code § 91A.2		<u>Collection -</u>
		<u>Definitions</u>
		<u>Wage Payment</u>
Iowa Code § 91A.3		<u>Collection - Mode of</u>
		<u>Payment</u>
Cross References		
	Code	Description
406.05		<u>Licensed Employee</u>
		<u>Group Insurance</u>
		<u>Benefits (I, II)</u>
406.06		<u>Licensed Employee</u>
		<u>Tax Shelter Program</u>
412.04		<u>Classified Employee</u>
		<u>Tax Shelter Program</u>
706.01		<u>Payroll Periods</u>

Approved _____ Reviewed 8/17/15, 1/15/18, 11/16/20, 1/15/24 Revised _____