

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

POLICY TITLE PAYROLL DEDUCTIONS

No. 706.2

Payroll deductions shall consist of federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS). In addition, any employee may elect to have payments withheld for, United Way Fund, Johnston Community School Foundation, financial institutions, district related and mutually agreed upon group insurance coverage and/or tax-sheltered annuity programs.

Written requests for the purchase of or a change in tax-sheltered annuities shall be on file in the payroll department thirty (30) days prior to the desired effective date. Requests for reductions in gross wages for contributions to tax-sheltered annuities shall conform to the standards of Internal Revenue Service, and all other governing and regulatory agencies, in effect at the time of the request. Deductions for tax-sheltered annuities may be revoked thirty (30) days after receiving a written request from the employee.

The district may deduct wages as required or allowed by state or federal law or by order of a court of competent jurisdiction.

It is the responsibility of the Chief Financial Officer and/or designee to determine which additional deductions will be allowed.

Requirements stated in the employee handbook between employees and the District regarding payroll deductions of such employees will be followed.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-9, .16.

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

Date Approved: December 11, 1995

Last Date Revised: August 17, 2023

Last Date Reviewed: August 17, 2023