LATE CHANGE

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Salary Deductions

MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. Occupational tax, when applicable;
3. Social security, when applicable;
4. County Employees' Retirement System of the State of Kentucky, when applicable;
5. Any deductions required as a result of judicial process, e.g., salary attachments, etc.
6. Medicare (FICA), when applicable.

OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Board for those employees who choose to participate:

1. CERS
2. Board approved health/life insurance program;
3. State Tax Sheltered Annuity program including 403, 401K, and 457 Plans;
4. Other state approved deferred compensation plan;
5. Cancer Insurance Plans;
6. Dental/Vision Insurance;
7. Fitness Formula;
8. School Counts;
9. Board approved credit union;

10\. ~~United Way~~Prepaid Legal;

~~10.~~11.Air Evac

~~11.~~12.State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;

~~12.~~13.Membership dues for job-related organizations when thirty percent (30%) or more eligible members request the deductions. Such deductions may include a life insurance plan and an income protection plan associated therewith.

A minimum of ten (10) employees must enroll in a program for the Board to consider new payroll deductions.

REFERENCES:

KRS 78.610; KRS 161.158; 702 KAR 1:035; OAG 72-802

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- CERTIFIED PERSONNEL -

Salary Deductions

MANDATORY DEDUCTIONS

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. Occupational tax, when applicable;
3. The Teachers' Retirement System of the State of Kentucky;
4. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
5. Medicare (FICA) - applicable to personnel newly hired after 3/31/86.

OPTIONAL DEDUCTIONS

Pursuant to the provisions of KRS 161.158, the following optional payroll deductions are authorized by the Board for those employees who choose to participate:

1. KTRS
2. Board approved health/life insurance program;
3. State Tax Sheltered Annuity program including 403, 401K, and 457 Plans;
4. Other state approved deferred compensation plan;
5. Cancer Insurance Plans;
6. Dental/Vision Insurance;
7. Fitness Formula;
8. School Counts;
9. Board approved credit union;

10. ~~United Way~~Prepaid Legal;

~~10.~~ 11. Air Evac;

~~11.~~ 12. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;

~~12.~~ 13. Membership dues for professional teachers' organizations when thirty percent (30%) or more eligible members request the deduction. Such deductions may include a life insurance plan and an income protection plan associated therewith, but excluding teachers' organizations devoted to a particular discipline or disciplines, e.g., organizations for mathematics teachers, English teachers, etc. (For purposes of this policy, a professional teacher organization is one in which all teachers are eligible for membership.)

~~13.~~ 14. Membership dues in professional administrators' or supervisors' organizations when thirty percent (30%) or more of the eligible members request the deductions. Such deductions may include a life insurance plan and an income protection plan associated therewith, but excluding administrators' or supervisors' organizations devoted to a particular discipline or disciplines, e.g., organizations for school business officials, personnel officers, etc. (For purposes of this policy, a professional administrators' or supervisors' organization is defined as a professional organization in which all administrators and supervisors are eligible for membership.)

The above limitations as to groups specified in subsections (6) and (7) above are designed to permit the Board to maintain a practicable control over the number of payroll deductions.

LATE CHANGE

Salary Deductions

OPTIONAL DEDUCTIONS (CONTINUED)

A minimum of ten (10) employees must enroll in a program for the Board to consider new payroll deductions.

REFERENCES:

KRS 160.291, KRS 161.158, 702 KAR 1:035; OAG 72-802