

-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. Board approved family plan health insurance programs;
2. Board approved group term life insurance program options;
3. Board approved cancer policies;
4. Board approved Tax Sheltered Annuity programs;
5. Other state approved deferred compensation plan;
6. United Way contributions, YMCA;
7. Board approved credit union;
8. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans; and
9. 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.)
10. 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 (9) and (10) above are designed to permit the Board to maintain a practicable control over the number of payroll deductions.

No other payroll deductions shall be made by the Board.

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(CONTINUED)

Salary Deductions

REFERENCES:

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

PERSONNEL

- CLASSIFIED 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. 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. Board approved family plan health insurance programs;
2. Board approved group term life insurance program options;
3. Board approved cancer policies;
4. Board approved Tax Sheltered Annuity program;
5. Other state approved deferred compensation plan;
6. United Way contributions, YMCA;
7. Board approved credit union;
8. State designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans; and
9. 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.

No other payroll deductions shall be made by the Board.

REFERENCES:

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