

PERSONNEL

- 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 health/life insurance program;
2. Board approved Tax Sheltered Annuity program;
3. Other state approved deferred compensation plan;
4. Board approved credit union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Membership dues for professional teachers' organizations when ~~thirtyten~~ thirty percent (310%) 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.)
7. 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.

Deductions for membership dues of an employee organization, association, or union shall only be made upon the express written consent of the employee. This consent may be revoked by the employee at any time by written notice to the employer.

The Board shall approve additional payroll deductions requested by employees only when such deductions will benefit fifteen (15) or more employees and the payments will be made to a single agency or company.

PERSONNEL

03.1211
(CONTINUED)

Salary Deductions

OPTIONAL DEDUCTIONS (CONTINUED)

Except for tax-sheltered annuity deductions, the Board shall discontinue current payroll deductions when the number of employees making payments to any agency or company falls below five (5).

REFERENCES:

KRS 160.291; KRS 161.158
KRS 336.134
702 KAR 1:035; OAG 72-802