

Changes highlighted in **YELLOW** – recommendations by KSBA in 2017 Policy Update.
Changes highlighted in **GREEN** – recommendations by JCPS staff.

LEGAL: ENACTMENT OF SB 6 (2017) PROHIBITS THE AUTOMATIC WITHHOLDING OR DEDUCTION FROM PAYROLL FOR DUES OR FEES FOR EMPLOYEE ORGANIZATIONS, ASSOCIATIONS, OR UNIONS WITHOUT PRIOR WRITTEN CONSENT FROM THE EMPLOYEE. SUCH WITHHOLDINGS CANNOT BE MADE BASED SIMPLY ON AN EMPLOYEE'S FAILURE TO "OPT OUT." AN AFFIRMATIVE WRITTEN AUTHORIZATION IS REQUIRED. SB 6 PROVIDES THAT EXISTING CONTRACTS WITH EMPLOYEE ORGANIZATIONS/EMPLOYEES RELATING TO WITHHOLDINGS CAN CONTINUE TO BE HONORED. GIVEN THAT THIS NEW LAW TOOK EFFECT IN JANUARY OF 2017, IT IS UNLIKELY THAT ANY EXCEPTION FOR EXISTING CONTRACTS WILL APPLY GOING FORWARD (2017-18 YEAR AND BEYOND). YOU SHOULD CONSULT SCHOOL DISTRICT COUNSEL IF YOU HAVE QUESTIONS REGARDING ANY SUCH EXISTING CONTRACTS.
FINANCIAL IMPLICATIONS: NONE ANTICIPATED

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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), for employees 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 Tax Sheltered Annuity program;
2. Board approved Mutual Funds program;
3. Board approved voluntary insurance plans;
4. Class Act Federal Credit Union;
5. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
6. Membership dues for professional teachers' organizations or Unions;
7. Charitable contributions for Metro United Way, Fund for the Arts, United Negro College Fund or Crusade for Children.

For any agreement between employers and employees or labor organizations entered into after January 9, 2017, 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.

No other payroll deductions shall be made unless authorized by the Board.

SIGNED REQUEST REQUIRED

No optional payroll deduction, authorized by the Board, shall be deducted from an individual employee's salary without a signed request or electronic authorization from that employee

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(CONTINUED)

Salary Deductions

affirmatively requesting the optional deduction. The Superintendent shall develop the manner and time for filing such requests.

Deductions

CHANGES IN DEDUCTIONS

Designated payroll deductions shall remain in effect for the scheduled deduction period until a change or cancellation notice is received in the payroll department. Upon receipt of such notice, the payroll officer will put into effect such changes on the next appropriate scheduled pay date, unless contrary to state or federal regulations.

REFERENCES:

KRS 18A.230; ~~KRS 161.158~~; KRS 160.291; ~~KRS 161.158~~,
~~KRS 336.134~~
702 KAR 1:035; OAG 72-802