

-CERTIFIED PERSONNEL-**Salary Deductions****MANDATORY DEDUCTIONS**

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. The Teachers' Retirement System of the State of Kentucky;
3. Any deductions required as a result of judicial process, e.g., salary attachments, etc.
4. 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 insurance;
2. Board-approved life insurance;
3. Board-approved cancer insurance;
4. Commonwealth Credit Union;
5. McDowell Wellness Center;
6. United Way;
7. Boyle County Endowment Fund;
8. Board-approved Tax Sheltered Annuity programs;
9. Other state approved deferred compensation plan;
10. Board-approved income protection insurance;
11. State-designated Flexible Spending Account (FSA) and Health Reimbursement Account (HRA) plans;
12. Membership dues for the Kentucky Education Association and/or the Kentucky Association of School Administrators;
13. Membership dues for professional teachers' organization when thirty percent (30%) or more eligible members request the deduction in petition form. Such deductions may include a life insurance plan and an income protection plan associated therewith, but excluding teachers' organization 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. Subject to Board approval.
14. Board-approved Tax Sheltered Annuity Program when as many as ten percent (10%) or more of eligible employees request deductions for a specific company except for companies approved prior to June 30, 2018. Request must be made by petition. Subject to Board approval.

Salary Deductions**OPTIONAL DEDUCTIONS (CONTINUED)**

15. Membership dues in professional administrators' or supervisors' organizations when thirty percent (30%) or more of the eligible members request the deductions in petition form. Such deductions may include a life insurance plan and an income protection plan associate 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. Subject to Board approval.

The above limitations as to groups specified in subsections (11), (12), and (13) 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.

All enrollment for deductions qualifying for the cafeteria plan must be completed by the end of the first four (4) weeks of the beginning of school.

REFERENCES:

KRS 160.291; KRS 161.158; KRS 336.134
702 KAR 001:035; OAG 72-802

Adopted/Amended: 7/19/2018
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