

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

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. City 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.
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. Commonwealth Credit Union;
2. Tax sheltered annuity program;
3. Other state approved deferred compensation plan;
4. Section 125 Cafeteria Plan options: Dental, Vision, Cancer and Accident;
5. Deductions for optional life, disability and Roth;
6. Membership dues for professional teachers' organizations when five percent (5%) 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 five percent (5%) 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.

In addition to the optional deductions listed above, all eligible employees may participate in the cafeteria plan of insurance benefits. For purposes of this policy, an eligible employee is one who is employed to work at least one-half time during the school calendar year.

No optional payroll deductions shall be made for any organizations enrolling less than five percent (5%) of eligible District employees.

All applications, except health insurance, for salary deductions must be submitted to the Superintendent by October 15 to start November 1 deductions and by March 15 to start April 1 deductions.

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OPTIONAL DEDUCTIONS (CONTINUED)

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 by the Board.

REFERENCES:

[KRS 160.291; KRS 161.158](#)
[KRS 336.134](#)
[702 KAR 001:035; OAG 72-802](#)

Adopted/Amended: 8/10/2017
Order #: IX.A