

**- CLASSIFIED PERSONNEL -****Salary Deductions****MANDATORY DEDUCTIONS**

Mandatory payroll deductions made by the Board include:

1. State and federal income taxes;
2. Occupational taxes, when applicable;
3. The County Employees' Retirement System or the Kentucky Teachers' Retirement System;
4. Union dues;
5. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
6. Medicare (FICA) - applicable to personnel enrolled in the Kentucky Teachers' Retirement System newly hired after 3/31/86; and all employees enrolled in the County Employees' Retirement System.

**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 programs;
2. Board approved Mutual Fund programs;
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. Optional Membership dues for professional organizations or Unions;
7. Charitable contributions for Metro United Way, Fund for the Arts, Minor Daniels Scholarship Fund, [Evolve502 Scholarship Fund](#), or Crusade for Children.
8. Contributions for the JCPS Employee-Sponsored Scholarship Fund.

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 from that employee affirmatively requesting the optional deduction. Such request must be filed on forms to be developed by the Superintendent. The Superintendent shall develop the manner and time for filing such requests.

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

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