# PERSONNEL 03.2211

‑ Classified 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. Social Security, when applicable;
4. County Employees' Retirement System of the State of Kentucky, when applicable;
5. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
6. Medicare (FICA) ‑ applicable to personnel newly hired after 3/31/86.

Optional Deductions

Pursuant to the provisions of [KRS 161.158](http://policy.ksba.org//DocumentManager.aspx?requestarticle=/KRS/161-00/158.pdf&requesttype=krs), 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 job‑related organizations when thirty percent (30%) or more eligible members request the deduction(s). Such deductions may include a life insurance plan and an income protection plan associated therewith.

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.

Additional payroll deductions requested by employees shall be made only with the Superintendent's approval. Administrative procedures may limit the number of participants required before additional programs are approved.

Funds Due to the District

Employees who have past due balances on accounts with the district, such as preschool tuition, daycare tuition, meal charges, parking fees/fines, etc., may have those amounts deducted from their normal pay with a consent form. Employees who owe funds at the time of termination of employment or on June 1 of the school year, will have those funds deducted as a payroll deduction on their final pay, consenting to these terms by signing the acknowledgement form on the employee handbook. In the event there is a large amount owed to the district as of June 1, the amount owed may be deducted from more than one paycheck in the month of June.

References:

[KRS 160.291](http://policy.ksba.org//DocumentManager.aspx?requestarticle=/KRS/160-00/291.pdf&requesttype=krs); [KRS 161.158](http://policy.ksba.org//DocumentManager.aspx?requestarticle=/KRS/161-00/158.pdf&requesttype=krs)

[KRS 336.134](http://policy.ksba.org//DocumentManager.aspx?requestarticle=/KRS/336-00/134.pdf&requesttype=krs)

[702 KAR 001:035](http://policy.ksba.org//documentmanager.aspx?requestarticle=/kar/702/001/035.htm&requesttype=kar); [OAG 72-802](http://policy.ksba.org//documentmanager.aspx?requestarticle=/civil/opinions/OAG72802.htm&requesttype=oag)

Adopted/Amended:

Order #: