

**-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 an employee 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 an employee who chooses 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, [professional associations](#), or Unions in accordance with and for the remainder of any joint wage agreement or collective bargaining contract ~~entered into, opted into, or extended prior to March 29, 2023;~~
7. Charitable contributions for Metro United Way, Fund for the Arts, Minor Daniels Scholarship Fund, Evolve502 Scholarship Fund, or Crusade for Children and
8. Contributions for the JCPS Employee-Sponsored Scholarship Fund.

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

**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.

PERSONNEL

03.2211  
(CONTINUED)

**Salary Deductions**

**REFERENCES:**

[KRS 18A.230](#); [KRS 160.291](#); [KRS 161.158](#); [KRS 336.134](#)  
[702 KAR 001:035](#); [OAG 72-802](#)

Adopted/Amended: 8/15/2023  
Order #: 2023-136

- 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. Any deductions required as a result of judicial process, e.g., salary attachments, etc.; and
5. Medicare (FICA) - applicable to an employee enrolled in the Kentucky Teachers' Retirement System newly hired after 3/31/86; and an employee 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 an employee who chooses 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, professional associations, or Unions in accordance with and for the remainder of any joint wage agreement or collective bargaining contract ~~entered into, opted into, modified, renewed, or extended prior to March 29, 2023~~;
7. Charitable contributions for Metro United Way, Fund for the Arts, Minor Daniels Scholarship Fund, Evolve502 Scholarship Fund, or Crusade for Children; and
8. Contributions for the JCPS Employee-Sponsored Scholarship Fund.

No optional payroll deduction, authorized by the Board, shall be deducted from an 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**

**SIGNED REQUEST REQUIRED**

No optional payroll deduction, authorized by the Board, shall be deducted from an 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.

**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](#)

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