

## **POST FALLS SCHOOL DISTRICT NO. 273**

Series 600: Non-Certified Personnel: Employment

Policy No. 602.8

Policy Title: Payroll Deductions

The Post Falls School District will comply with all state and federal regulations for payroll deductions. Additionally the district will provide payroll deductions for such benefits that are offered on an optional basis for employees.

**Federal and State Income Tax Deductions:** All employees will participate in the Federal Insurance Contribution Act as provided by law. Each employee of the district must complete a withholding statement (W-4) and file same in the business office of the school district. Federal and State income tax deduction will be withheld according to this statement. New employees must complete and file this W-4 form with the business office before employment begins. New employees must also complete the I-9 form as required by federal law. It is the responsibility of the individual employee to make any correction or changes that occur during the time of employment in the school district that may affect his/her W-4 statement on file.

**Public Employees Retirement System of Idaho:** Employees who work 20 or more hours per week are enrolled in PERSI. Employees are vested after five years or 60 months of contributions. Employees may draw out their contribution only if they terminate their employment and do not regain employment with an Idaho employer within 90 days.

**Health and Dental Insurance Premiums:** Health and dental insurance premiums will be deducted from salaries of personnel who opt for this benefit. The school district will contribute toward the premium as determined through the negotiation process. Premium payments will be for full time employees or part-time employees working twenty (20) or more hours per week. Open registration for medical/dental insurance is September 1-15. Employees hired into the school district after the open registration dates may sign up for insurance. To become a member in the insurance program, an employee must sign an enrollment card. The program is not mandatory, nor is there automatic enrollment. It is the responsibility of the employee to see that they are a member of the group insurance plan.

**Annuities:** Premiums for payment of annuities may be deducted from the salaries of personnel provided that written authorization for such deduction is on file with the payroll department. Employees who want annuities must contact the payroll department and sign an authorization form for payroll deduction on or before the 15th day of each month. Individual companies have the necessary forms for the authorization of deductions.

Legal References: IC 59-1302 (14)

Date of Adoption: 3/10/87

Amended: 4/8/96, 4/9/12