

## **SALARY DEDUCTIONS**

All applicable federal and state taxes are automatically deducted from each employee's pay based on the most recent withholding statement provided by the employee. In the absence of a withholding statement, deductions will be made based on federal and/or state tax laws and regulations.

Other deductions may be withheld from employees' pay as prescribed below.

1. Deductions required by statute may be made with or without written authorization from the employee.
2. Deductions required by court order and/or by other legal documents as required by statute may be made without written authorization from the employee.
3. Deductions for health insurance premiums and/or other elective/voluntary employee benefit programs shall be made upon written authorization of the employee.
4. Deductions for 403(b) (TSA) or 457 deferred annuity plans may be made; however, the School Board reserves the right to limit the number of such plans and discontinue such deductions if participation is not adequate to justify continuance. The enrollment process will be established by the Superintendent or designee, and deductions will be made only upon written authorization of the employee.

A list of all voluntary deductions available to employees is published annually and provided to all employees by the Department of Human Resources. Any additional voluntary deduction requests must be recommended by the Superintendent and approved by the School Board.

Adopted: October 24, 1996  
Amended: April 21, 2016  
Amended: December 5, 2019

Legal Refs: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296.