

## SALARY DEDUCTIONS/REDUCTIONS

Descriptor Code: DJCB

Rescinds:

Board Approved: 1/4/1988

Previously Approved:

The Superintendent of the Gulfport School District will deduct and withhold from the wages of all employees:

1. the amount of federal income tax required by federal law; 26 USCA 3401-3402
2. the amount of social security tax required by federal law; 26 USCA 3101-3102; ' 25-11-3, et seq.
3. the amount of contributions to PERS (Public Employees Retirement System). ' 25-11-123(f)

It will be unlawful for the Superintendent to deduct or permit to be deducted from the salary of the Superintendent, principal or certificated employee any dues, fines or penalties payable or alleged to be payable because of the membership of the Superintendent, principal or certificated employee in any organization or association. However, dues or premiums in health associations or corporations and tax sheltered annuity deductions authorized by the United States Internal Revenue Code may be deducted upon written authorization from the Superintendent, principal or certificated employee involved. Any superintendent of schools who makes any such deduction or permits any such deduction to be made, except those herein provided, will be guilty of a misdemeanor and upon conviction will be punished by a fine of not more than Twenty-five Dollars (\$25.00) for each such deduction. ' 37-9-49

The Board of Trustees may contract for and adopt a benefit plan which meets the requirements of a cafeteria plan as defined in Section 125 et seq. of the Internal Revenue Code of 1954, and regulations thereunder, for the benefit of eligible employees and their dependents. ' 25-17-3

Legal Reference: United States Code Annotated, as cited above  
Mississippi Code, as cited above