

SALARY DEDUCTIONS

Code **DKB** Issued **8/05**

Purpose: To establish the basic structure for deductions from salaries of employees.

The superintendent shall not permit deductions from salary other than those required~~approved~~ by state or federal law or that~~the board and which~~ are voluntary on the part of the individual employee and authorized in writing by the employee. ~~By permitting a payroll deduction plan, the board in no way endorses said plan or makes any representation as to its possible value as an investment.~~

~~Part-time teachers working 15-30 hours per week qualify for state health and dental insurance at rates consistent with their part-time employment.~~

The superintendent shall permit deductions for charitable organizations only after it is determined each~~each organization submits evidence that it~~ has a current, appropriate, tax-free 501(c)(3) classification with the Internal Revenue Service, ~~and after said organization(s) makes a presentation to the Executive Leadership Committee.~~

~~The district shall permit no deductions for any organization which is chartered by Section 501(c)(4)(5) or (6) of Title 26 U.S. Code, as amended, or for any organization that has a parent or subsidiary organization which fails to meet the requirements herein, or if the proceeds of the deduction would be for the benefit of a labor organization or any other organization having direct ties to a labor organization.~~

Adopted 5/21/73; Revised 4/10/74, 6/9/80, 8/25/80, 3/10/86, 10/22/90, 4/13/92, 5/11/92, 5/24/93, 8/8/05

Legal references:

A. S. C. Code, 1976, as amended:

1. Section 8-11-91 - Deductions for charitable contributions.
2. Section 8-11-92 - Qualifying criteria for charitable organizations.
3. Section 8-11-93 - Minimum level of employee participation required (lesser of 10% or 200 employees).
4. Section 8-11-98 - Deductions for payment to credit union.
5. Section 59-25-45 - Health and dental insurance.