

MARCELLUS CENTRAL SCHOOL DISTRICT
MFA Paycheck Option Form

Internal Revenue Service Section 409A was enacted in the Fall of 2007. Below are the items that all 10 month employees should be aware of with regard to this change:

- Section 409A prevents changes to an employee's pay option during the course of the school year.
- Employees do not need to renew their pay option each year; your effective pay option choice from the 2025-2026 school year will remain in effect every year thereafter unless a new pay option form is submitted on or before June 30, 2026.

If you would like to change your pay option choice from last year please complete the following and return to Joanne Scholl in the Business Office by June 30, 2026.

I would like to receive 22 paychecks ☐ I would like to receive 26 paychecks ☐

Full Name: _____

Signature: _____ Date: _____