

Board of Trustees Douglas County School District

FINANCES

PAYROLL DEDUCTIONS

Douglas County School District will make payroll deductions from employee wages only as required by law, as authorized in writing by the employee, or as provided in applicable collective bargaining agreements.

The purpose of this policy is to define the categories of payroll deductions permitted by the Board of Trustees and to ensure compliance with Nevada and federal wage-deduction requirements.

Mandatory deductions

The District will make all deductions from employee wages that are required by federal or state law, including but not limited to income tax withholding, Social Security and Medicare contributions when applicable, unemployment insurance, and court-ordered or administratively ordered withholdings.

Voluntary deductions

The District may, in its sole discretion and subject to Board approval, make voluntary deductions from an employee's wages when:

- The deduction is for a lawful purpose consistent with District programs and business operations;
- The employee voluntarily authorizes the deduction in writing in a form acceptable to the District; and
- The authorization specifies the purpose of the deduction and the amount or method of calculation.

All voluntary payroll deductions must comply with NRS 608.110, NAC 608.160, and applicable federal wage and hour requirements. Voluntary deductions may include employee contributions to group insurance or other benefit programs, deposits to an approved financial institution, or other programs approved by the Superintendent or designee, subject to this policy.

Collective bargaining agreements and contracts

Payroll deductions that are addressed in collective bargaining agreements, individual employment contracts, or other negotiated agreements will be implemented in accordance with those agreements, consistent with applicable law and this policy.

Nothing in this policy is intended to expand or limit the scope of bargaining required under chapter 288 of NRS.

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Administration

The Superintendent or designee is authorized to develop and maintain administrative regulations and procedures governing the processing of payroll deductions, including required forms, timelines, minimum participation requirements, and the list of approved voluntary deduction programs.

The District may discontinue or modify a voluntary deduction program when it is no longer administratively practical, cost-effective, or consistent with law, board policy, or negotiated agreements.

Reference: NRS 391.150; NRS 391.175; NRS 608.110; NAC 608.160; applicable federal wage and hour laws.

Date Adopted: 8/12/80

Revised: 3/26/2026