

Policy Code: 7640 PAYROLL DEDUCTIONS

The school finance officer shall make only those salary deductions authorized by the Superintendent and/or required by federal and state law:

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement System contributions (required by G.S. 135-8);
5. court-ordered child support payments;
6. federal, state, and local government garnishments;
7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);
8. tax sheltered (deferred) annuities, 403(b) option offered by the board (authorized by G.S. 115C-341), and/or 403(b) option offered through the North Carolina Public School Teachers' and Professional Educators' Investment Plan (authorized by G.S. 115C-341.2);
9. Supplemental Retirement Income Plan of North Carolina, 401(k) (authorized by G.S. 135-93);
10. flexible benefits plan (authorized by G.S. 115C-341.1);
11. North Carolina State Employees Credit Union deductions (authorized by G.S. 115C-342);
12. group life insurance premiums (authorized by G.S. 115C-340, -342);
13. group dental insurance premiums (authorized by G.S. 115C-340, -342);
14. other deductions as may be approved by the board (additional possible deductions include dues for employees' associations or charities); and
15. deductions to recoup advancement or overpayment of wages.

School personnel must notify the central payroll department in writing of any additions, deletions, or other changes to payroll deductions at least 30 days before the effective date of the change.

Nothing in this policy precludes the school system from reducing the amount of an employee's wages in order to adjust for overpayment and/or to assure accuracy in the cumulative wages paid to the employee, provided that the reduction does not result in the employee's wages falling below the federal minimum wage. Any employee receiving inaccurate wages shall promptly report the inaccuracy to his/or her supervisor.

LEGAL REF: G.S. 115C-~~36, -339~~ to -340, -341, -341.1, -342, -343; Ch. 135-~~8, -93~~; 143B-426.40Ag), (i) of the General Statutes

ADPOTED: February 7, 2005

Edenton-Chowan Schools