

## SALARY DEDUCTIONS

Code **DKB** Issued **12/02**

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

All deductions from salary, except for deductions required by law, are subject to board approval and are voluntary on the part of the individual employee. The center requires that voluntary deductions be authorized in writing by the employee on a form supplied by the center.

The following payroll deductions are required by law.

- Social Security
- state and federal income tax
- state retirement

The following additional payroll deductions are allowed by law and are approved by the board.

- extended family benefits for health insurance
- tax sheltered annuity plans which meet board established criteria
- employee credit unions
- deductions for state-authorized group survivor monthly income insurance programs and term life insurance

Part-time teachers working 15-30 hours per week qualify for state health and dental insurance.

The center will not make deductions for any organization that is chartered by Section 501(c)(4)(5) or (6) of Title 26 U.S. Code.

The center will not make deductions for any organization that has a parent or subsidiary organization that fails to meet the requirements herein.

Adopted 3/18/85; Revised 12/17/02

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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 percent or 200 employees).
  4. Section 8-11-98 - Deductions for payment to credit union.
  5. Section 59-25-45 - Health and dental insurance.