

## NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Code No. 706.2

Policy Title: PAYROLL DEDUCTIONS

Ease of administration shall be the primary consideration for payroll deductions, other than those required by law. Payroll deductions shall be made for federal income tax withholdings, Iowa income tax withholdings, social security, and the Iowa Public Employees' Retirement System (IPERS).

Employees may elect to have payments withheld for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

It is the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-9, .15-.16;

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved: March 28, 2001

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