

Board Policy Document

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## **BUSINESS PROCEDURE**

### ***Series 800***

**Policy Title:        Payroll Deductions**

**Code Number:     803.8**

Payroll deductions mandated by law shall consist of federal income tax withholdings, Iowa income tax withholdings, social security taxes, and contributions to the Iowa Public Employees' Retirement System.

In addition to those deductions mandated by law, other payroll deductions may be made for approved purposes and/or as stipulated in collective bargaining agreements. Such deductions may include, but not be limited to, group insurance premiums, cafeteria plans (Section 125), annuity premiums, association dues, professional dues, charitable pledges, etc.

Deductions which are individually discretionary shall be properly authorized by the employee using forms provided by, or acceptable to, the District.

Such deductions are at the employee's discretion. The District does not endorse, support, or recommend any outside insurance program, investment, association, or charity.

First Adoption:        August 27, 1985  
Revision Adoption:    September 26, 2000  
Legal Reference: