

## PAYROLL DEDUCTIONS

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

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction. Employees may elect to have amounts withheld from their pay 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 or superintendent's designee to determine which additional payroll deductions will be allowed.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll periods of such employees shall be followed.

***Note: Boards should adopt IASB sample policies to meet the needs of the local district. Please ensure that the language contained in local policy is consistent with language contained in other district documents (e.g., handbooks, master contracts, etc.).***

***For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 25 #4 – May 1, 2017.***

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

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

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