

**SALARY DEDUCTIONS**

The Board of Education is authorized to make certain deductions from the salaries of its employees. Such deductions shall be limited to sums of money an employee authorizes the District to withdraw. Payroll deductions, in accordance with the Personal Property Law, shall be revocable and not purport to create any enforceable right in any third party.

All salary deductions, with the exception of court-ordered payments, shall require the written consent of the employee and are subject to the discretion of the Board of Education.

The Superintendent shall develop appropriate regulations to implement the policy.

The Superintendent shall assign a designee to review requests for deductions.

Reference: Education Law §§1604(31-a); 1709(34-a); 1709(35); 2503(10-a); 3020-a; 3109  
Personal Property Law §46  
General Municipal Law §§92-a; 93-a; 93-b; 93-c  
Workers' Compensation Law §§209; 212  
Civil Practice Law and Rules §§5231; 5241; 5242

Revised: November 20, 2001, June 17, 2014

**SALARY DEDUCTIONS REGULATION**

The Board has the authority to deduct sums from employees' salaries for specific purposes. Mandatory deductions include federal, state and local taxes, as well as Social Security payments.

The Chief Fiscal Officer of the school district is required by statute to deduct the "two-for-one" penalty imposed upon employees who strike in violation of the Taylor Law. This means that an amount equal to twice the employee's daily rate of pay is to be deducted for each day or part of the day the employee was in violation. This deduction must be made between thirty (30) and ninety (90) days following the date of the determination by the Superintendent of Schools that the employee had engaged in a strike.

In addition, the Board is required to make a deduction from an employee's salary pursuant to either an income execution issued by a judgment creditor of the employee or an execution for support enforcement.

Pursuant to written authorization of the employee, deductions may be made for union dues, group health, prescription, dental, accident and life insurance premiums, the purchase of annuities, flexible spending accounts, United Way Fund contributions, United States Savings Bonds, disability benefits, sums for deposit to employee bank and credit union accounts, NYSTRS or NYSEERS loan payments, or other District-approved deductions..

An employee who is represented by an employee organization who has not authorized the deduction of membership dues in the union must have an agency shop fee deducted from his or her salary in an amount equal to the dues levied by such employee organization.

Moreover, the union is entitled to have an amount equal to its membership dues deducted from the salary of the employees in the negotiating unit who are not members of the union. However, this is only applicable if the employee organization has a refund procedure in effect for that part of the deduction that the employee organization uses towards political or ideological activities.

Fines imposed upon employees as the result of disciplinary proceedings also may be deducted from employees' pay checks.

The payroll preparer should compute all payroll deductions for each employee and submit the calculations to the Business Office for verification.

Approved: December 14, 1999

Revised: February 3, 2004, June 17, 2014

**SALARY DEDUCTIONS REGULATION**  
**TAX SHELTER ANNUITIES**

This regulation establishes procedures for participation in §403b tax deferred retirement plans by service providers, District employees and the school district as set forth in Internal Revenue Service guidelines for school organizations' participation in such plans.

1. Any company desiring to be designated as an approved service provider for the purpose of §403b annuity contracts between the District and its employees must complete and sign a Service Provider Agreement. This agreement must be on file with the District's designated third party administrator or in the District Office prior to the inception of any §403b contract.
2. Any District employee, who is contractually eligible to participate in §403b tax deferred retirement plans, must submit a Salary Reduction Agreement, completed and signed by all pertinent parties, along with a copy of the maximum annual contribution (MAC) calculated by the service provider, to the District's designated third party administrator or to the District Office prior to any salary reductions.
3. District employees who are contractually eligible to participate in §403b tax deferred retirement plans are permitted to contribute to more than one service provider.
4. Each employee who initiates or changes contributions to a §403b program shall, at such time, provide the District with a new Salary Reduction Agreement and new copy of his/her maximum annual contribution (MAC) as calculated by the employee's chosen annuity or custodial account provider.
5. Employees who are contributing the minimum amount, or utilizing the "catch-up provision" or the special elections allowed by the Internal Revenue Code are required to submit a MAC calculation to the District's designated third party administrator or to the District Office. A copy of such MAC calculation shall be presented to the District or its designated third party administrator immediately prior to the time in which the aforementioned circumstances are utilized. Failure to comply with the above requirement will result in a termination of the increased payroll reduction limitations.

Approved: December 14, 1999

Revised: February 3, 2004, June 17, 2014

**SALARY DEDUCTIONS REGULATION**  
**TAX SHELTER ANNUITIES – NON-ELECTIVE EMPLOYER CONTRIBUTIONS**

This regulation establishes procedures for participation in non-elective §403b tax deferred retirement plans by service providers, District employees and the school district as set forth in Internal Revenue Service guidelines for school organizations' participation in such plans.

Pursuant to authorization in the employee's collective bargaining agreement, contract or terms and conditions of employment, the District shall be authorized to make non-elective §403b contributions up to the maximum limits specified in the employment agreement. All non-elective §403b contributions paid by the District on the employee's behalf shall be subject to the applicable guidelines and regulatory limits set forth by the Internal Revenue Service.

The employee shall provide a copy of the maximum annual contribution (MAC) calculation each year, taking into consideration both elective §403b employee contributions and non-elective §403b employer contributions. Prior to authorization of a non-elective §403b employer contribution, the employee's service provider and the District's designated third party administrator shall verify compliance with the Internal Revenue Service guidelines and regulations.

Approved:     June 17, 2014