

Pennsbury School District

School Board Policy

Effective Date	Supersedes Index No.	Index No.
4/14/11	5515R1 of 11/20/79	615.1

Title: Payroll Deductions

Purpose: This policy provides authority to withhold deductions from employees' pay.

This document, Index No. 615.1, replaces Board Procedure Index No. 5515R1 titled *Payroll to Outside Organizations*.

Policy: The Pennsbury School Board authorizes legally mandated deductions or designated deductions from an employee's paycheck upon proper written authorization on the appropriate form.

The School District will make no deduction from the wages or salary of any employee without the proper written authorization by the employee. Exceptions are mandated deductions for federal income taxes, FICA taxes, state and local income taxes, unemployment taxes, the Public School Employees' Retirement System, court orders, levies, or others required by law. For federal income tax purposes, all employees must have a completed W-4 on file.

Payroll deductions not required by law are a service to employees for which the School District bears administrative responsibility. Upon proper authorization, deductions may be made for legitimate and contractual purposes and other deductions approved by the Business Administrator.

Deductions for tax-sheltered annuities shall be in accordance with the provisions of applicable collective bargaining agreements, in accordance with the regulations of the Internal Revenue Service, and in compliance with the School District's 403(b) and 457 plan documents.

The School District will entertain the possibility of adding new deductions if the interest of a sufficient number of employees would justify the administrative effort needed to establish and maintain the required payroll deduction. Inquiries or requests about new deductions should be made to the Director of Financial Services.

**Responsible
Administrator:** Director of Financial Services