

# Lebanon Community Schools

Code: **DLB**  
Adopted: 9/20/99  
Readopted: 5/6/10  
Orig. Code(s): DLB

## Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted request from the employee.

Subject to normal accounting procedures, employees may authorize modifications of their salary to include deductions such as:

1. Tax sheltered annuities, as authorized by the Internal Revenue Service;
2. Insurance premiums in excess of district contributions to Board -approved programs
3. Labor organization dues, as authorized by the Board;
4. United Way; and
5. CARE.

The district will comply with federal requirements that establish maximum annual TSA allowable contributions. The district reserves the right to reduce, suspend and/or reinstate employee TSA contributions at any time to ensure compliance with applicable law.

The district business office will maintain a list of approved tax sheltered annuities from which employees may choose. There must be a minimum of five employees contributing to a particular annuity for the annuity to be added to the approved list.

END OF POLICY

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### Legal Reference(s):

[ORS 243.650\(10\)](#), (16)  
[ORS 243.666](#)

[ORS 332.505](#)  
[ORS 652.110](#)

[ORS 652.120](#)  
[ORS 652.610](#)

I.R.C. §403 (2006).  
29 C.F.R. § 541.603 (2004).