

### **Payroll Deductions**

Payroll deductions shall consist of federal and state income tax withholdings, social security Medicare, Iowa Public Employees' Retirement System (IPERS) and other legally required deductions.

Any employee may elect to have payments withheld for insurance and/or annuity programs provided such programs have been approved by the Board of Directors.

#### Administrative Guidelines

1. Applications for payroll deductions must be in the Business Office 15 days prior to the next scheduled pay date.
2. Changes in payroll deductions will only be made upon written request and after acceptance of the proposed change by the School District.

Adopted: April 13, 1987  
Revised: September 18, 2006  
Revised: August 13, 2012