

### **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, annuity programs, or other available programs provided such programs have been approved by the Board of Education.

Adopted: April 13, 1987  
Revised: August 13, 2012  
Revised: December 11, 2017

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 request and after acceptance of the proposed change by the school district.