

1 To assist employees in managing their financial affairs and meet state and federal legal
2 requirements, the finance officer is authorized to make the following salary deductions:

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- 4 1. federal income taxes (federal requirement);
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- 6 2. state income taxes (state requirement);
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- 8 3. federal social security taxes (state requirement);
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- 10 4. North Carolina State Retirement System contributions (required by G.S. 135-8);
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- 12 5. court-ordered child support payments;
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- 14 6. federal, state and local government garnishments;
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- 16 7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);
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- 18 8. tax sheltered (deferred) annuities, 403(b) option offered by local boards of education
19 (authorized by G.S. 115C-341), and/or 403(b) option offered through the North Carolina
20 Public School Teachers' and Professional Educators' Investment Plan (authorized by
21 G.S. 115C-341.2);
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- 23 9. Supplemental Retirement Income Plan of North Carolina, 401(k) (authorized by G.S.
24 135-93);
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- 26 10. flexible benefits plan (authorized by G.S. 115C-341.1);
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- 28 11. North Carolina State Employees Credit Union deductions (authorized by G.S. 115C-342);
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- 30 12. group life insurance premiums (optional, authorized by G.S. 115C-340, -342);
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- 32 13. group dental insurance premiums (optional, authorized by G.S. 115C-340, -342);
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- 34 14. other deductions as may be approved by the board (additional possible deductions include
35 dues for employees' associations or charities).
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37 The personnel office shall make information available to all employees regarding possible
38 payroll deductions and any procedures or requirements for particular types of deductions. Any
39 employee who would like the board to consider additional salary deductions should contact the
40 ~~school~~ finance officer, who shall review such requests and make recommendations to the board.

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42 Legal References: G.S. 115C-339 to -342; 135-8, -93; 143B-426.40A(g), (i)

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44 Cross References:

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46 Adopted:
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