

1 The finance officer is authorized to make the following **types of** salary deductions in accordance  
2 with all applicable state and federal requirements:

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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 **or other court-ordered** 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 7. tax sheltered (deferred) annuities, 403(b) option offered by the board (authorized by G.S.  
19 115C-341), and/or 403(b) option offered through the North Carolina Public School  
20 Teachers' and Professional Educators' Investment Plan (authorized by G.S. 115C-341.2);
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- 22 8. Supplemental Retirement Income Plan of North Carolina, 401(k) (authorized by G.S.  
23 135-93);
- 24
- 25 **9. North Carolina 457 Plan (authorized by G.S. 143B-426.24);**
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- 27 10. flexible benefits plan (authorized by G.S. 115C-341.1);
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- 29 11. North Carolina State Employees Credit Union deductions (authorized by G.S. 115C-342);
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- 31 12. group **life** insurance premiums (authorized by G.S. 115C-340, -342);
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- 33 ~~13. group dental insurance premiums (authorized by G.S. 115C-340, -342);~~
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- 35 **13. a 12-month pay option for 10- and 11-month employees (authorized by G.S. 115C-**  
36 **302.1(b) and -316(a)(2));**
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- 38 **14. dues or contributions to employees' associations that meet the minimum membership**  
39 **requirements as described in G.S. 143B-426.40A(g);**
- 40
- 41 15. other deductions as may be **required by law or** approved by the board (additional possible  
42 deductions include dues for employees' associations **not meeting the minimum**  
43 **membership requirements described in statute or donations to** charities); and
- 44

45 16. ~~deductions to~~ recou~~ment of~~ advancement or overpayment of wages.

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47 The personnel office shall make information available to all employees regarding possible  
48 payroll deductions and any procedures or requirements for particular types of deductions. Any  
49 employee who would like the board to consider additional salary deductions should contact the  
50 finance officer, who shall review such requests and make recommendations to the board.

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52 Legal References: G.S. 115C-302.1(b), -316(a)(2), -339 to -342; 135-8, -93; 143B-426.24, -  
53 426.40A(g), (i)

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55 Cross References:

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57 Adopted: April 18, 2016

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59 Revised: May 4, 2020; [DATE]

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