NAZARETH AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYROLL DEDUCTIONS

ADOPTED: APRIL 25, 2005

REVISED:

	615. PAYROLL DEDUCTIONS
1. Purpose	The Board may, at its discretion, act on behalf of individual employees to deduct a certain amount from the employee's paycheck and to remit an equal amount to an agent designated by the employee. It is the intent of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act on behalf of the employee.
2. Authority SC 513	No deduction may be made from the wages of an employee except for federal or state income tax, PA unemployment, county tax, municipal or school taxes, social security and School Employees' Retirement Fund without proper authorization by the employee.
SC 513	The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate district form. <u>Tax Sheltered Annuities</u> 1. The number of participating companies approved by the Board shall be limited to fifteen (15). 2. Companies having no participation during one (1) calendar year shall be removed from the approved list. 3. Participation is limited to employees who meet the criteria established by the Internal Revenue Service Code. 4. All deductions will be based on twenty-six (26) pays per year only. 5. When the number of companies is less than fifteen (15), a new company must have at least five (5) employees signed to participate before being considered by the Nazareth Area School District.
School Code 513	