

**Board Policy DJCB: Salary Deductions**

**Status:** ADOPTED

**Original Adopted Date:** 09/11/2000 | **Last Reviewed Date:** 09/11/2000

**PAYROLL DEDUCTIONS**

**MISSION:** To ensure that all payroll deductions are available and executed legally and properly

Payroll deduction services will be provided for the following purposes:

1. To satisfy the requirements of the law, as in the case of state and federal income taxes
  2. To satisfy the requirements of the various state and federal laws. These laws relate to alimony, bankruptcy, child support, Department of Labor, garnishment, income tax, Medicare, Public School Employees Retirement System, Social Security, tax levy, and Teachers Retirement System of Georgia.
  3. To make available employee benefit programs that are approved by the DeKalb County Board of Education, such as Social Security, group insurance, and state retirement programs
  4. To make available tax-exempt annuities as provided for under Section 403 (b) of the United States Internal Revenue Code if the annuities meet reasonable standards
  5. To make available to the employees of the DeKalb County School System and the members of the Board a deferred compensation plan approved by the Board
  6. To make available savings programs, including the purchase of U.S. Savings Bonds and deposits in financial institutions licensed to operate in Georgia and insured by a federal agency
  7. To provide a convenient means for the employees to contribute to one charity drive per year through a foundation that is representative of all of the employees of the school system, such as the DeKalb County School Employees Foundation, Inc., if the expenses of the payroll deduction service are to be reimbursed to the school system
-