Board Policy DJCB: Salary Deductions Status: ADOPTED

Original Adopted Date: 12/04/2014 | Last Revised Date: 10/21/2021 | Last Reviewed Date: 10/21/2021

Payroll Deductions

Payroll deductions from employees' gross pay are authorized for the following reasons:

1. Legally mandated deductions including those for garnishment, if applicable, and Federal Income Tax, State Income Tax, Social Security Tax and Retirement plans;
2. Dues for authorized professional organizations, upon written authorization from the employee;
3. Premiums for approved insurance/employee benefits plans;
4. Payments for approved tax deferred and/or non-tax deferred annuity plans;
5. Repayment of payroll overpayments;
6. Payments for lost or damaged equipment, subject to employee acknowledgment and applicable law;
7. Forfeiture of non-refundable and/or pre-paid travel expenses due to employee misconduct or unauthorized cancellation; and
8. Voluntary contributions or other payments to agencies complying with procedural requirements established by the Superintendent or designee, as provided by law.

Any deduction from wages shall be made only as authorized by law or by the employee's written authorization and shall not reduce compensation below amounts required by the Fair Labor Standards Act or other applicable law.

Newly hired employees will be provided notice of whether: Social Security taxes will be withheld from his or her pay; he or she is eligible to be included in a plan with coverage for the benefits of Title II of the Social Security Act; and if he or she is eligible to be included in any other pension or retirement plan. By December 31, 2025, and at least once every five years thereafter, each current employee will be notified as required above. Finally, Bibb County School District shall notify each employee at or near the time of such employee's separation whether social security taxes are withheld from his or her pay during any part of his or her employment.

Each employee must provide the Payroll Office with pertinent information relative to withholding tax exemptions and written authorization for other payroll deductions (e.g., dues for authorized professional organizations) at the time of employment, and/or upon enrollment in the program/plan requiring contribution.

The Superintendent or designee will develop a process for obtaining signed authorization from the individual employee, the timing of voluntary payroll deductions, and any other matters necessary to implement this policy.

Repayment of Traffic Fines: Employees are personally responsible for traffic citations, toll violations, parking violations, and similar penalties incurred through the employee's operation of a Bibb County School District ("District")-owned or District-leased vehicle. The District may seek reimbursement for any such amounts paid by the District on behalf of an employee. Reimbursement may be made through voluntary payment, a written repayment agreement, or payroll deduction authorized by the employee. Any payroll deduction shall be made only to the extent permitted by applicable federal and state law.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: ***To access the policy references, CLICK HERE:*** State of Georgia Terms and Conditions ***and close the LexisNexis tab, which will return you to the policy. Click on the links below to be taken to each specific code. You should only have to do this one time per***

session.

State	Description
O.C.G.A. 18-04-0001	Definitions related to garnishment
O.C.G.A. 18-04-0003	Affidavit and requirements; summons of garnishment; form for affidavit
O.C.G.A. 18-04-0004	Process of garnishment; period of garnishment
O.C.G.A. 18-04-0053	Summons of continuing garnishment for support; notice; maximum disposable income subject to garnishment; retirement funds not exempted
O.C.G.A. 18-04-0055	Termination of continuing garnishment for support; garnishee's reliance on information in affidavit
O.C.G.A. 18-04-0070	Required use of forms-garnishment
O.C.G.A. 20-02-0219	Payroll deduction services provided by local units of administration
O.C.G.A. 20-02-0892	Contributions by employees, state and local employers; withholding/deducting from contributions
O.C.G.A. 20-02-0920	Withholding or deducting employee contributions to the plan
O.C.G.A. 33-24-0034	Group insurance for government employees
O.C.G.A. 34-07-0002	Payment of wages by lawful money, checks, or credit transfer; selection of payment dates by employer

State	Description
O.C.G.A. 45-18-0053	Authorization for payroll deductions
O.C.G.A. 47-03-0041	Annuity savings fund
O.C.G.A. 47-18-0041	Plans for old-age, survivors and disability insurance coverage submitted by political subdivisions

Federal	Description
15 USC 1673	Restriction on garnishment; maximum allowed from earnings
15 USC 1674	Restriction on discharge from employment by reason of garnishment
26 USC 125	Cafeteria plans