

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

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement contributions (required by G.S. 135-8);
5. child support or other court-ordered payments;
6. federal, state and local government garnishments;
7. tax sheltered (deferred) annuities, 403(b) option offered by the board (authorized by G.S. 115C-341);
8. supplemental retirement income plan of North Carolina, 401(k) (authorized by G. S. 135-93);
9. North Carolina 457 Plan (authorized by G. S. 143B-426.24);
10. flexible benefits plan (authorized by G.S. 115C-341.1);
11. North Carolina State Employees Credit Union deductions (authorized by 115C-342);
12. United States Savings Bonds (optional, authorized by 115C-343);
13. group insurance premiums (optional, authorized by 115C-340, -342);
14. a 12 month pay option for 10-and 11-month employees (authorized by G. S. 115C-302.1(b) and -316(a)(2));
15. dues or contributions to employees' associations that meet the minimum membership requirements as described in G. S. 143B-426.40A(g);
16. dues for professional organizations and associations;
17. other deductions as may be required by law or approved by the board (additional possible deductions include dues for employees' associations not meeting the minimum membership requirements described in statute or donations to charities); and

18. recoupment of advancement or overpayment of wages.

The personnel office will make information available to all employees regarding possible payroll deductions and any procedures or requirements for particular types of deductions. Any employee who would like the board to consider additional salary deductions should contact the superintendent who will review such requests and make recommendations to the board.

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

Cross References:

Adopted: August 28, 2000

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