

~~To assist employees in managing their financial affairs and meet state and federal legal requirements,~~ The finance officer is authorized to make the following salary deductions in accordance with all applicable state and federal requirements:

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement System contributions (required by G.S. 135-8);
5. ~~court-ordered~~ child support or other court-ordered payments;
6. federal, state, and local government garnishments;
- ~~7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);~~
- ~~8.7.~~ tax sheltered (deferred) annuities, 403(b) option offered by ~~local the~~ boards of education (authorized by G.S. 115C-341), and/or 403(b) option offered through the North Carolina Public School Teachers' and Professional Educators' Investment Plan (authorized by G.S. 115C-341.2);
- ~~9.8.~~ 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 G.S. 115C-342);
12. group ~~life~~-insurance premiums (~~optional,~~ authorized by G.S. 115C-340, -342);
- ~~13. group dental insurance premiums (optional, authorized by G.S. 115C-340, -342);~~
- ~~13.~~ a 12-month pay option for 10- and 11-month employees (authorized by G.S. 115C-302.1(b) and -316(a)(2));
- ~~14.~~ dues or contributions to employees' associations that meet the minimum membership requirements as described in G.S. 143B-426.40A(g);
- ~~14-15.~~ 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

16. recoupment of advancement or overpayment of wages.

The ~~personnel office~~superintendent or designee shall 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 Human Resource Coordinator, who shall 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: October 28, 2008

Revised: May 26, 2015