

## PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions and the Iowa Public Employees' Retirement System (IPERS).

The district may deduct wages as required or allowed by state or federal law or by order of court of competent jurisdiction. Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

It is the responsibility of the superintendent or superintendent's designee to determine which additional payroll deductions will be allowed.

The requirements stated in the Employee Handbook between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.