

	MURFREESBORO CITY SCHOOL BOARD		
	Descriptor Term: PAYROLL DEDUCTIONS	Descriptor Number: PER 10	Date Adopted: 4/79
	Revision Adopted: 8/01; 2/10		

Deductions made from an employee's paycheck not mandated by general law are made only upon proper written authorization of the employee or court order.

Deductions Required by the Federal Government

- A. Income tax withholding
- B. Social Security
- C. Medicare

Deductions Required by the State

- A. Tennessee Consolidated Retirement (each payday)

Garnishments, Wage Attachments, Wage Assignments and Other Court Ordered Payments

Upon notification from Court, an amount specified by the Court will be deducted from an employee's check. This amount will be deducted each pay period and sent as directed by the Court until each debt is paid in full by the employee.

Deductions Which May Be Authorized by the Employee

- A. Medical Insurance
- B. Dental Insurance
- C. Annuities for approved insurance companies
- D. U. S. Savings Bonds
- E. Association Dues
- F. Dependent Care (Section 125)
- G. Medical Care Savings (Section 125)
- H. Out of City/County Student Tuition
- I. Middle Tennessee Medical Center PACE
- J. United Way
- K. Credit unions
- L. Life insurance for approved insurance companies
- M. Disability insurance for approved insurance companies
- N. Unreimbursed medical expenses (Section 125)

Criteria for Payroll Deductions

The primary purpose for payroll deductions is to provide a service to employees. Payroll deductions may be approved by the Director of Schools, subject to approval by the Board, provided the following conditions are met:

Tax Sheltered Investment programs:

Tax sheltered investment contributions will follow the compliance guidelines set forth in the MCS 403(b) Plan Document as required by the Internal Revenue Service to maintain tax-deferred status for all accounts.

Insurance Programs:

Fifteen (15) participants to begin this program
Ten (10) participants to maintain this program

Other Programs:

Fifteen percent (15%) of eligible employees to begin this program
Ten percent (10%) of eligible employees to maintain this program

Beginning date for payroll deductions shall be with the September payroll.

Compliance with maintenance standards will be reviewed annually in July by the payroll department, and failure to meet the standard will be reported, and the company or agency will have one year to meet the minimum requirement or make other arrangements with the participants for payment.

These policies may be reviewed and amended by the Board at any time, and changes in requirements should allow for sufficient time for participants and the company or agency to attempt to work out alternative solutions for payment.

All employees will be informed annually of the companies and agencies for which deductions are currently being made.

