

## 4152 Payroll Deductions

Payroll deductions for the benefit of the employees of Campbell County School District will be established subject to this policy. Current payroll deductions available are listed in Regulation 4152-R.

Agencies, institutions, associations, and other entities wishing to establish payroll deduction agreements must apply to the Payroll Department and be approved by the **Business Human Resources** Manager. The Board of Trustees recognizes the value of voluntary participation in professional associations, including the Campbell County Education Association, and provisions will be made for payroll deductions.

~~If necessary for deduction type, proof of certification from the State Insurance Commissioner or other regulatory agency showing proper licensing will be required. No deduction will go into effect until this certification is received.~~

No payroll deduction will commence without the written authorization of the employee. Regardless of any contract or agreement between the employee and the vendor, changes or discontinuances in payroll deduction will be made only at the written request of the employee. Once an agreement is in effect, the Payroll Department will deduct from the employee's check and pay to the company the same amount until such time as the employee notifies the Payroll Department in writing of any change.

The District will not provide any vendor with a list of employee names.

Campbell County School District, by allowing employees to make deposits to financial institutions or purchase insurance or annuity products through payroll deduction, does not endorse, guarantee, or promote these institutions or their products. Employees must determine the value and desirability of the products and stability and reputation of the vendor before choosing whether to enter into or continue payroll deduction agreements.

Payroll deductions for salary reduction agreements ~~under IRC section 403(b) and IRC section 457(b) will be made subject to Regulation 4152-R~~ will follow **Internal Revenue Code**.

ADOPTION DATE: July 26, 1972; Revised July 9, 1991; May 8, 1995; Revised June 13, 2006; Revised April 28, 2015; **Revised October 25, 2022.**

LEGAL REFERENCE(S): Internal Revenue Code Section 403(b)

CROSS REFERENCE(S): Incorporates policy 4237.1; formerly 4230

ADMINISTRATIVE REGULATION: 4152-R