

**POLICY - 2.11.3 - PAYROLL DEDUCTIONS & BENEFITS**  
**SCOPE - ALL EMPLOYEES**

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- A. **REQUIRED DEDUCTIONS:** Federal and State laws require the following deductions from every pay check:
1. Federal Withholding Tax
  2. State Withholding Tax
  3. Social Security Taxes (FICA)
  4. State Accident Insurance - Employee Surcharge
  5. Court-ordered child support payments or garnishments.
- B. **OPTIONAL DEDUCTIONS:** Other deductions may be made from the employee's pay check upon the employee's written request including, but not limited to:
1. Credit Union participation
  2. Insurance contribution
  3. Monies due to the District
- C. **DEFERRED COMPENSATION:** Any District employee may elect to enroll in a deferred compensation plan approved by the District. Deferred compensation accounts will be established on behalf of any employee who is willing to make contributions to the plan in accordance with plan requirements.
- D. **MEDICAL AND LIFE INSURANCE:** The District provides group medical, dental, vision and life insurance. Coverage begins the first of the month following the employment date. Information regarding specific benefits is available from the District office staff.
- E. **RETIREMENT:** The District participates in the Public Employee Retirement System (P.E.R.S.) for employees working over 600 hours per year. Information about contributions and retirement or disability benefits may be obtained from the District office staff or directly from P.E.R.S.