

PAYROLL DEDUCTIONS

Policy Code: **7620**

The finance officer is authorized to make the following salary deductions in accordance with all applicable state and federal requirements:

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- 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 payments;
- 6. federal, state, and local government garnishments;
- 7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);
- 8. tax sheltered (deferred) annuities, 403(b) option offered by the board (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. Supplemental Retirement Income Plan of North Carolina, 401(k) (authorized by G.S. 135-93);
- 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 (authorized by G.S. 115C-340, -342);
- 13. group dental insurance premiums (authorized by G.S. 115C-340, -342);
- 14. other deductions as may be approved by the board (additional possible deductions include dues for employees' associations or charities); and
- 15. deductions to recoup advancement or overpayment of wages.

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The human resources office 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 finance officer, who shall review such requests and make recommendations to the board.

Legal References: G.S. 115C-339 to -342; 135-8, -93; 143B-426.40A(g), (i)

Cross References:

Adopted: August 8, 2016

[Revised: \[DATE\]](#)