

**UNIONVILLE-
CHADDS FORD
SCHOOL DISTRICT**

SECTION: FINANCES

TITLE: PAYROLL DEDUCTIONS

ADOPTED: January 20, 2015

REVISED:

<p>1. Purpose</p> <p>2. Authority</p> <p>SC 513</p>	<p style="text-align: center;">615. PAYROLL DEDUCTIONS</p> <p>The Board may, at its discretion, act on behalf of individual employees to deduct a certain amount from the employee's paycheck and to remit an equal amount to an agent designated by the employee. It is the intent of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act on behalf of the employee.</p> <p>No deduction may be made from the wages of an employee except for federal or state income tax, PA unemployment, county tax, municipal or school taxes, social security and School Employees' Retirement Fund without proper authorization by the employee.</p> <p>The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate district form for authorized purposes.</p> <p><u>Tax Deferred Annuity</u></p> <p>The district may offer to its employees the opportunity to defer salary amounts to a plan qualified under Section 403(b) of the Internal Revenue Code of 1986, as amended.</p> <p>To carry out this policy, the Superintendent shall establish procedures as deemed necessary and appropriate to best serve the interests of the district and its employees.</p> <p>The Board shall require that any vendor to which contributions are transmitted shall certify that it will comply with all requirements of law for a Section 403(b) plan under the Internal Revenue Code of 1986, as amended, including, but not limited to, the appropriateness of the funding vehicle and compliance with the distribution requirements of law. In the absence of such a certification, the vendor shall not be permitted to serve as a recipient of contributions.</p> <p>Further, vendors shall not solicit employees during the workday.</p> <p>References: School Code – 24 P.S. Sec. 513</p>
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