

## VOLUNTARY PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for voluntary payroll deductions, other than those required by law.

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or approved tax sheltered annuity programs. Requests for purchase or change of tax-sheltered annuities may be made through the "Modification of Contract of Employment" form from Human Resources and the procedures outlined in administrative regulation 408.61-R *Voluntary Requests for Tax Sheltered Annuities*.

It is the responsibility of the Chief Financial Officer to determine which additional voluntary payroll deductions will be allowed.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.

Legal Ref.: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .15-.16; 422 (2003).

Cross Ref.: 408.61 Tax-Sheltered Annuities  
408.7 Insurance - Hospital - Medical

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