
*Rescinds Policy Number:**Issued:*

To assist employees in managing their financial affairs and meet state and federal legal requirements, the finance officer is authorized to make the following salary deductions:

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement 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) (authorized by G.S. 115C-341);
9. supplemental retirement income plan of North Carolina, 401(k);
10. flexible benefits plan (authorized by G.S. 115C-341.1);
11. North Carolina State Employees Credit Union deductions (authorized by 115C-342);
12. United States Savings Bonds (optional, authorized by 115C-343);
13. group life insurance premiums (optional, authorized by 115C-340, -342);
14. group dental insurance premiums (optional, authorized by G.S. 115C-340, -342);
15. other deductions as may be approved by the board (additional possible deductions include dues for employees' associations or charities).

The personnel office will 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 director who will review such requests and make recommendations to the board.

Legal References: G.S. 115C-339 to -343; 135-8; 143-3.3(g).