

SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

1. Federal, state, and local income tax;
2. Employee's share of retirement contribution according to current rate as set by law;
3. Unexcused or excused absence not covered by paid leave; and
4. Medicare deduction in compliance with Federal law.

If requested by employees, the Board will implement payroll deductions for the Ohio Deferred Compensation Program. Other deductions are in accordance with negotiated agreements and/or Board policy.

The district may limit the right of an individual employee to designate the agent, broker, or company to write tax-sheltered annuities by requiring designation by at least one percent of the district's full-time employees or at least five, whichever is greater, except that a district may not require that a company be designated by more than 50 employees.

In addition, the provider must be able to cooperate with the Information Sharing Agreement requirements and with any Third Party Administrator the district should choose to hire. Furthermore, the provider must execute a reasonable Hold-Harmless Agreement protecting the school district from any liability related to the 403(b) contract into which an employee enters.

When a teacher is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for each day of unauthorized absence is based on the current annual salary divided by the number of teacher workdays in the official school calendar as adopted by the Board. In no case will the salary of the substitute be deducted or a teacher allowed to employ and pay for the substitute.

When an employee is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for each day of unauthorized absence is made on a per diem basis in accordance with the required work year for that particular job classification.

Unauthorized absences are not condoned. Repeated unauthorized absences may result in the employee being disciplined.

Legal References: ORC 9.40 through 9.45; 9.80; 9.81; 9.90; 9.91, 148.01; 148.04; 33315.08

Cross References: DK, GCBD, GDBD

Adopted by Board: May 29, 1980

Adopted by Board: October 11, 1990

Adopted by Board: November 9, 2006

Revised by Board: January 8, 2009