

# Lincoln County School District

Code: **DLB**  
Adopted: 1/29/63  
Revised/Readopted: 7/9/02  
Orig. Code(s): 3181

## Salary Deductions

Authorized payroll deductions will be made upon an appropriately submitted written request from the employee.

Subject to standard accounting procedures, employees may authorize modification of their salary or withholdings to include deductions such as:

1. Tax-sheltered annuities (TSA), as authorized by the Internal Revenue Service and approved by the Board;
2. Insurance premiums in excess of district contributions to Board-approved programs e.g., section 125 programs;
3. Labor organization dues;
4. Credit unions;
5. United Way; and
6. CARE.

The district will be responsible for determining TSA maximum allowable contributions (MAC), coordinating these determinations with affected employees when appropriate. The district reserves the right to reduce, suspend and/or reinstate TSA contributions at any time to ensure compliance with applicable law.

Automatic deductions, except those required by law, will not be made from an employee's pay without Board authorization.

END OF POLICY

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Legal Reference(s):

[ORS 243.650](#) (10), (16)  
[ORS 243.666](#)

[ORS 332.505](#)  
[ORS 652.110](#)

[ORS 652.120](#)  
[ORS 652.610](#)