# 615. PAYROLL DEDUCTIONS

## 1. Purpose
The Joint Operating Committee 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 Joint Operating Committee is willing to act on behalf of the employee.

## 2. Authority

| SC 513 | 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. |
| SC 513 | The Joint Operating Committee shall permit deductions from an employee's paycheck upon proper authorization on the appropriate form for the following purposes: |

1. Teacher Association Dues.
2. Tax Sheltered Annuities.
3. Credit Union Deposits.

The Joint Operating Committee reserves the right to limit service providers offering tax deferred annuity plans that qualify under Section 403 (b) of the Internal Revenue Service Code.

Service providers shall sign an approved Section 403 (b) Retirement Program Service Provider Agreement prior to being recognized as an assigned provider.

Employees shall utilize the approved Salary Reduction Agreement form for all 403 (b) changes.