

401.6 PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions shall consist of federal income tax withholdings, Iowa income tax withholdings or Illinois income tax withholdings, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS).

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction. Employees may elect to have amounts withheld from their pay for items authorized by law, subject to the agreement of the district. Requests for these deductions will be made in writing to the superintendent or superintendent's designee.

Any employee may elect to have payments withheld for United Way, Muscatine Community Y, district-related and mutually agreed-upon group insurance coverage, and/or tax-sheltered annuity programs.

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

It is the responsibility of the superintendent or superintendent's designee to determine which additional payroll deductions will be allowed.

LEG REF: Iowa Code §§ 91A.2(4); 91A.3; 294.8 – 294.9; 294.16.