

The finance officer is authorized to make the following types of salary deductions in accordance with all applicable state and federal requirements:

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement System contributions (required by G.S. 135-8);
5. ~~court-ordered~~ child support or other court-ordered payments;
6. federal, state and local government garnishments;
- ~~8. health insurance premiums authorized by state law (authorized by G.S. 115C-340);~~
- ~~10.7.~~ tax sheltered (deferred) annuities, 403(b) option offered by the board (authorized by G.S. 115C-341), and/or 403(b) option offered through the North Carolina Public School Teachers' and Professional Educators' Investment Plan (authorized by G.S. 115C-341.2);
- ~~11.8.~~ Supplemental Retirement Income Plan of North Carolina, 401(k) ~~and 457~~ (authorized by G.S. 135-93);
- ~~9.~~ North Carolina 457 Plan (authorized by G.S. 143B-426.24);
- ~~12.10.~~ flexible benefits plan (authorized by G.S. 115C-341.1);
- ~~13.11.~~ North Carolina State Employees Credit Union deductions (authorized by G.S. 115C-342);
- ~~14.12.~~ group ~~life~~ insurance premiums (authorized by G.S. 115C-340, -342);
- ~~16.~~ ~~group dental insurance premiums (authorized by G.S. 115C-340, -342);~~
- ~~13.~~ a 12-month pay option for 10- and 11-month employees (authorized by G.S. 115C-302.1(b) and -316(a)(2));
- ~~14.~~ dues or contributions to employees' associations that meet the minimum membership requirements as described in G.S. 143B-426.40A(g);
- ~~17.15.~~ other deductions as may be required by law or approved by the board (additional possible deductions include contributions to charities); and

18.16. ~~deductions to~~ recoupment of advancement or overpayment of wages.

The human resources office shall make information available to all employees regarding possible payroll deductions and any procedures or requirements for particular types of deductions.

Legal References: G.S. 115C-302.1(b), -316(a)(2), -339 to -342; 135-8, -93; 143B-426.24, -426.40A(g), (i)

Cross References:

Adopted: August 7, 2012

Revised: September 1, 2020;