**PAYROLL DEDUCTIONS** *Policy Code:* **7620**

The finance officer is authorized to make the following 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 payments;
6. federal, state and local government garnishments;
7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);
8. 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);
9. Supplemental Retirement Income Plan of North Carolina, 401(k) and 457 (authorized by G.S. 135-93);
10. flexible benefits plan (authorized by G.S. 115C-341.1);
11. North Carolina State Employees Credit Union deductions (authorized by G.S. 115C-342);
12. group life insurance premiums (authorized by G.S. 115C-340, -342);
13. group dental insurance premiums (authorized by G.S. 115C-340, -342);
14. other deductions as may be approved by the board (additional possible deductions include contributions charities); and
15. deductions to recoup 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-339 to -342; 135-8, -93; 143B-426.40A(g), (i)

Cross References:

Adopted: August 7, 2012

Revised: