

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;
2. state income taxes;
3. federal social security taxes;
4. North Carolina State Retirement contributions (required by G.S. 135-8);
5. child support or other court-ordered payments;
6. federal, state, and local garnishments;
7. tax sheltered (deferred) annuities, 403(b) (authorized by G.S. 115C-341);
8. Supplemental Retirement Income Plan of North Carolina, NC 401(k), NC 457 (authorized by G.S. 135-93);
9. North Carolina 457 Plan (authorized by G.S. 143B-426.24);
10. flexible benefits plan (authorized by G.S. 115C-341.1);
11. North Carolina State Employees Credit Union deductions (authorized by 115C-342);
12. group insurance premiums (authorized by 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);

15. other deductions as may be required by law approved by the board (additional possible deductions include dues for employees' associations not meeting the minimum membership requirements described in statute or donations charities); and
16. recoument of advancement of overpayment of wages.

The superintendent or designee shall make information available to all employees regarding possible payroll deductions and any procedures or requirements for particular types of deductions. Any employee who would like the board to consider additional salary deductions should contact the superintendent or finance officer, who will review such requests and make recommendations to the board.

Legal References: G.S. 115C-302.1(b), -316(a)(2), -339 to -343~~2~~; 135-8; -93; 143B-426.24, -426.40A(g), (i).

Adopted: May 14, 1998 to become effective July 1, 1998

Revised: March 12, 2009, August 16, 2018, September 10, 2020, September 8, 2022