

The finance officer is authorized to make the following 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. court-ordered child support payments;
6. garnishments required by law;
7. health insurance premiums authorized by state law (authorized by G.S. 115C-340);
8. tax sheltered (deferred) annuities, 403(b) (authorized by G.S. 115C-341);
9. Supplemental Retirement Income Plan of North Carolina, NC 401(k), NC 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 115C-342);
12. group life insurance premiums (authorized by 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 dues for employees' associations or charities); and
15. deductions to recoup 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-339 to -343; 135-8; -93; 143B-426.40A(g), (i).

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

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