

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions will be allowed upon authorization by the employee and approved by the Board.

The following deductions are required:

1. federal, state and local income tax;
2. employee's share of retirement contribution according to current rate as set by law;
3. absence not covered by paid leave; and
4. Medicare deduction in compliance with federal law.

Other deductions will be in accordance with negotiated agreements and/or Board policy.

Deductions will be only be made for companies or organizations that have a minimum of one (1%) percent of the district's employees enrolled. The company designated may be required to execute a reasonable agreement protecting the district from any liability and assume compliance with applicable law. However, the Treasurer will not be involved in completing claims, forms, etc. but rather deduct the premiums and send same to the appropriate party.

When a certificated employee is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of unauthorized absence will be based on the current annual salary divided by the number of work days in the official school calendar as adopted by the Board. In no case will only the salary of the substitute be deducted or an employee be allowed to employ and pay for the substitute.

When a classified employee is absent from duty and there is no sick leave applicable, or the absence is unauthorized, salary deduction for absence will be made on a per diem basis in accordance with the required work year for that particular job classification.

[February 19, 1998]

LEGAL REFS.: ORC            9.41-9.43; 9.80; 9.81; 9.90  
                                     145.37  
                                     3307.51  
                                     3313.262  
                                     3917.04

CONTRACT REFS.:            Teachers' Negotiated Agreement  
                                     Classified Staff Negotiated Agreement