

TEXAS SCHOOL FOR THE DEAF

PAYROLL PROCEDURES:
SALARY DEDUCTIONS

CFEA

The School shall make the following periodic deductions from its employees' salaries, or wages, or shall reduce its employees' salaries, or wages, in accordance with state law, or salary reduction agreements executed between the School and its employees:

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| INCOME TAX | 1. The amount of income tax required to be withheld by federal law. 26 U.S.C. 3401-3402 |
| SOCIAL SECURITY | 2. The amount of social security tax required by federal law. 26 U.S.C. 3101-3102, 3121(b)(7); 26 CFR 31.3121(b) (7)-2 |
| MEDICARE TAX | 3. The amount of Medicare tax required by law. 26 U.S.C. 3121(u) |
| EMPLOYEES RETIREMENT SYSTEM | 4. Contributions to the Employees Retirement System of Texas as required by law. Gov't Code 811 to 815; Article XVI, Section 67, Texas Constitution. |
| INSURANCE | 5. Contributions for participation in approved insurance programs. Insurance Code 3.50 et seq. |
| DEFERRED COMPENSATION | 6. Amounts designated by employees for participation in approved deferred compensation, or annuity programs. Art. 6228a-d, V.A.T.S.; Gov't Code, Ch. 609 |
| PREPAID HIGHER EDUCATION TUITION PROGRAM | 7. Amounts designated by employees to prepay the tuition and required fees for a beneficiary to attend an institution of higher education (the Texas Tomorrow Fund). Education Code 54.626(c) |
| OTHER CAFETERIA PLAN OPTIONS | 8. Amounts designated by employees for participation in any other cafeteria plan options authorized under Section 125 of the Internal Revenue Code. 26 U.S.C. 125 |
| CREDIT UNION PAYMENT DEDUCTION | 9. Amounts authorized by an employee. A School employee may authorize up to three monthly deductions from the employee's salary, or wages, to make payments to participating credit unions. Only one payment per employee will be made to a specific credit union. An employee wishing to participate must complete an authorization form and submit the form to his/her participating credit union. |

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An administrative fee to cover the costs incurred may be charged and deducted from the employee's salary, or The first deduction to pay a credit union may be made salary, or wages, paid on the first workday of the second month following the month in which the comptroller receives the properly completed authorization form.

Gov't Code 659.103

CHARITABLE
ORGANIZATION
CONTRIBUTIONS
DEDUCTION

10. Amounts authorized by the employee for charitable deductions to organizations eligible through the State Employee Charitable Campaign.

Gov't. Code 659.132

STATE EMPLOYEE
ORGANIZATION
MEMBERSHIP FEES

11. Amounts authorized by the employee. Authorization must be in writing. Employees may authorize one or more monthly deductions. The deduction must be calculated so that the total membership fee paid per year is spread evenly over 12 monthly deductions.

Eligible organizations are certified by the State Comptroller

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CHILD SUPPORT
PAYMENTS

12. The amount specified in a Court Order issued under Family Code 158 for child support payments. The amount withheld shall be remitted in accordance with the order.

Family Code Chapter 158

FEDERAL EDUCATION
LOANS

13. The amount directed in a Court Order issued by the Texas Guaranteed Student Loan Corporation, or any other guaranty agency for federal education loans, to recover delinquent federal education loan payments. The amount withheld shall be paid in accordance with the order.

20 U.S.C. 1095 (a)(6)

BANKRUPTCY LEVIES

14. The amounts as ordered by the United States Bankruptcy Court, or a District Court of proper jurisdiction

11 U.S.C. 1325 (b)

IRS LEVIES

15. The amounts as ordered by the Internal Revenue Service from the affected employee's wages and salaries.

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ASSIGNMENTS

16. The amount authorized by any employee who has made a valid assignment, transfer, or pledge of his salary, or wages, as security for indebtedness

Education Code 22.002; Atty. Gen. Op. No. 0-3474 (1941)

SPOUSAL
MAINTENANCE

17. The amount specified in an order or writ of holding issued under Family Code chapter 8 for spousal maintenance and remitted as required in the Court Order .

Family Code Section 8

Adopted: 05-29-82

Amended: 08-18-89

10-20-17

02-08-02

02-07-92