

# REFERENCE COPY

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## EXPLANATION: SALARY DEDUCTIONS

This policy has been updated for the following reasons:

1. **House Bill 1608 (2012) repealed the statute that established the Missouri Educational Employees' Memorial Scholarship Program. MSBA has deleted mention of this program from this policy.**
2. **A 2010 opinion of the Missouri Ethics Commission (MEC) has determined that § 130.028, RSMo., is not applicable to public subdivisions (Mo. Atty. Gen. Op. No. 2010.03.CF.002). This section of the law requires all "employers" to facilitate employee-directed payroll deductions to political action committees if ten or more employees request to do so. Although the MEC is not a court, it is the entity charged with enforcing the statute, so MSBA has removed this requirement from this policy.**
3. **Section 168.300, RSMo., allows districts to adopt policies authorizing voluntary deductions at the request of employees. The statute states that the district "shall deduct, in addition to the amount to be paid to any entity for which deduction is authorized, the cost of compliance with the request of the employee." Many districts do not do this, but it appears to be required.**
4. **MSBA has added language addressing situations where employees are overpaid or owe the district money. MSBA strongly recommends that districts also address these issues, which have become quite common, in employment contracts as well.**

*MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.*

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources		Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

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## SALARY DEDUCTIONS

All salary deductions will normally be subject to Board approval and are voluntary on the part of the individual employee, except for deductions for absences not covered by paid leave or those required by law. **The district will regularly pay employees for work performed and will not make deductions from salary except as required by law or in accordance with Board policy.**

### **Voluntary Deductions**

The employee must authorize all voluntary deductions in writing. **The district may deduct the administrative cost of compliance in addition to the deduction amounts authorized by the employee.**

The payroll shall include the following deductions:

1. ~~State and federal withholding taxes as provided by law (government tax schedules are used).~~
2. ~~Retirement contributions as provided by law.~~
3. ~~Salary deductions for unauthorized or unpaid absences of salaried personnel shall be computed by dividing the contracted salary, excluding extra-duty pay, by the number of days in the contract period. Deductions for other personnel shall be based upon the hourly rate of individual employees.~~
4. ~~Dues for health insurance of members of family upon written request of the employees.~~
5. ~~Contributions to the Missouri Educational Employees' Memorial Scholarship Program shall be voluntary, but not subject to Board approval.~~

The Board may authorize voluntary payroll deductions from compensation earned by employees if five or more employees so request. These deductions may be taken for, but are not limited to, credit unions, **tax-sheltered** annuities, **individual retirement accounts (IRAs)**, membership dues, **group** insurance premiums or other voluntary contributions. The amount deducted will be remitted to the organization, company or association authorized by the employee. ~~In addition to the amount authorized, the district may deduct any administrative costs of compliance.~~ The Board shall not be responsible for any good-faith error in the administration of this service.

~~If the district provides a system of payroll deduction, the district will, upon written request by five or more employees, provide employees with the option of contributing to a continuing committee through payroll deduction. A continuing committee is a committee of continuing existence that 1) is not formed, controlled or directed by a candidate; 2) is not a candidate or campaign committee; and 3) has the primary or incidental purpose of receiving contributions or making expenditures to~~

~~influence or attempt to influence the action of voters. No employee will be subjected to any adverse employment action based on his or her participation or lack thereof in such a program.~~

### **Involuntary Deductions**

The district will make all deductions as required by law and will make deductions when presented a garnishment, wage attachment or other legal order. The superintendent or designee may authorize an administrative fee for processing these mandatory deductions when allowed by law.

In addition, the district may make deductions from an employee's salary or wages for unauthorized absences, absences for which there is no paid leave or absences that exceed the paid leave provided to the employee. The district may also make deductions for disciplinary purposes, such as an unpaid suspension, in accordance with law and district policy.

The district may make deductions when an employee clearly owes the district money and the deduction does not otherwise violate the law.

Salary deductions for exempt employees shall be computed by dividing the salary, excluding extra-duty pay, by the number of days in the contract period. Deductions for nonexempt employees shall be based upon the hourly rate of the individual employee.

### **Improper Deductions**

The Board of Education prohibits improper pay deductions. Employees who believe that improper pay deductions have been taken should immediately report the concern to the assistant superintendent. Employees will be reimbursed for improper deductions. If an employee's request for reimbursement is denied, the employee may appeal that decision by following the grievance procedure set forth in Board policy. Nothing in the policy shall prevent the district from properly charging absences against sick leave, personal leave or other such leave or from making deductions from pay for unapproved or unpaid absences, as established in Board policy.

\* \* \* \* \*

***Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.***

Adopted: 08/08/1994

Revised: 12/13/1999; 08/11/2003; 12/12/2005;

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Cross Refs: GBBDA, Family and Medical Leave  
GCBDA, Professional Staff Short-Term Leaves and Absences  
GDBDA, Support Staff Leaves and Absences

Legal Refs: §§ ~~130.011, .028~~, 168.300, ~~173.267~~, RSMo.

Camdenton R-III School District, Camdenton, Missouri