

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval 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. unexcused or excused absence not covered by paid leave and
4. Medicare deduction in compliance with Federal law.

If requested by employees, the Board will implement payroll deductions for the Ohio Deferred Compensation Program. Other deductions are in accordance with negotiated agreements and/or Board policy.

The District may limit the right of an individual employee to designate the agent, broker or company to write tax-sheltered annuities by requiring designation by at least one percent of the District's full-time employees or at least five, whichever is greater, except that a District may not require that a company be designated by more than 50 employees.

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

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

Unauthorized absences are not condoned. Repeated unauthorized absences may result in the employee being disciplined.

[Adoption date: July 1967]

[Re-adoption date: December 19, 1990]

[Re-adoption date: November 18, 1999]

[Re-adoption date: August 21, 2014]

LEGAL REFS.: ORC 9.40 through 9.45; 9.80; 9.81; 9.90; 9.91  
148.01; 148.04  
3315.08

CROSS REFS.: DK, Payment Procedures  
GCBD, Professional Staff Leaves and Absences  
GDBD, Support Staff Leaves and Absences

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