

Policy 706.02: Payroll Deductions**Status:** ADOPTED**Original Adopted Date:** 10/11/05 | **Last Revised Date:** 11/13/25 |**Last Reviewed Date:** 11/13/25

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS). In addition, any employee may elect to have payments withheld for district related and mutually agreed upon group insurance coverage and/or tax-sheltered annuity programs.

Written requests for the purchase of or a change in tax-sheltered annuities shall be on file in the payroll department thirty (30) days prior to the desired effective date. Requests for reductions in gross wages for contributions to tax-sheltered annuities shall conform to the standards of Internal Revenue Service, and all other governing and regulatory agencies in effect at the time of the request. Deductions for tax-sheltered annuities may be revoked thirty (30) days after receiving a written request from the employee.

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction.

It is the responsibility of the superintendent or superintendent's designee to determine which additional payroll deductions will be allowed.

Payroll deduction requirements stated in the employee handbook and master contract, if any, will be followed.

Legal Reference:	Iowa Code §§ 91A.2(4), .3; 294.8-.9, .16.
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I.C. Iowa Code

Iowa Code § 294

Description[Teachers](#)

Iowa Code § 91A.2

[Wage Payment Collection - Definitions](#)

Iowa Code § 91A.3

[Wage Payment Collection - Mode of Payment](#)**Cross References****Code**

406.05

Description[Licensed Employee Group Insurance Benefits \(I, II\)](#)

406.06

[Licensed Employee Tax Shelter Program](#)

412.04

[Classified Employee Tax Shelter Program](#)

706.01

[Payroll Periods](#)