

## **22.0 SALARY DEDUCTIONS**

22.1 Deductions shall be made from the paychecks of all employees for retirement and federal and state income tax in keeping with federal and state requirements.

22.2 Salary deductions shall be made for absences not covered by leave policies adopted by the Board of Education. Such deductions shall be calculated on the basis of the employee's work year.

22.3 Deductions also may be made on written request of the employee for insurance plans, tax-sheltered annuities and dues for professional organizations.

22.4 All other types of deductions shall require Board of Education approval and permission of the employee.

22.5 All employees are entitled to take advantage of the provisions of Section 403 (b) of the Internal Revenue Code of 1954, as amended, whereby a public school employee may have pay reduced by an amount which is placed in an account with a firm which will establish this sum as an annuity account.