

<p><b>TUCSON UNIFIED</b> SCHOOL DISTRICT</p> <p><b>GOVERNING BOARD POLICY</b></p>	<b>POLICY TITLE: DKB</b>
	<b>POLICY CODE: SALARY DEDUCTIONS</b>

**Salary Deductions**      The Superintendent shall establish procedures that conform to all requirements of the law and all policies of the District and ensure employees receive paychecks not later than the stated payroll dates , and ensure that all amounts withheld from employee compensation are remitted and reported appropriately, correctly, and timely.

**Involuntary Deductions (Public Record)**      Federal and Arizona income taxes, Social Security (OASI/FICA), and employee contributions to the Arizona State Retirement System (ASRS) will be deducted as mandated by state and federal statutes. All other deductions must be authorized by the Board and the employee unless ordered by a court of competent jurisdiction, including but not limited to Qualified Medical Support Court Orders (QMSCO) and National Medical Support Notices (NMSM).

**Voluntary Deduction and Redirections (Not Public Record)**      The following deductions and redirections have been authorized by the Board:

- Insurance premiums for staff members or dependents who are being covered and have been approved by the Board
- Direct deposits of net payroll with financial institutions, including credit unions and savings accounts.
- Tax-sheltered annuities for companies approved by the District
- Professional dues
- Qualified charitable organizations

**Deductions for Political Purposes**      For deductions after October 1, 2011, the District shall make no deduction for payment from an employee's paycheck for political purposes unless the employee has provided annually a written or electronic authorization to the District for the deduction.

After October 1, 2011, if the District makes a deduction from an employee's paycheck for multiple purposes, the District shall

obtain a statement from each entity that indicates the payment is not used for political purposes or a statement that indicates the maximum percentage of the payment that is used for political purposes, consistent with rules for the entity statements adopted by the Attorney General. The District shall not deduct any payment in excess of the amount specified for nonpolitical purposes without the annual written or electronic permission of the employee.

For the purposes of this policy and the law, *political purposes* means supporting or opposing any candidate for public office, political party, referendum, initiative, political issue advocacy, political action committee or other similar group.

If an employee has authorized a deduction from the employee's paycheck under this policy and the law, and the employee resigns membership in the association or organization for which the deduction was authorized, the employee's authorization for the deduction is *rescinded* upon the District's receipt from the employee of written notice of the resignation. The District shall have one (1) pay period to process the rescission. (A.R.S. [23-361.02](#)).

Adopted: September 17, 1985

Revised: September 9, 2008 (numeric to letter format only)

Revised: May 22, 2012

Revised: \_\_\_\_\_

**Further Information:**

[Qualified Medical Support Orders](#)

[National Medical Support Notice](#)

**LEGAL REF.:**

**A.R.S:**

[15-121 – School employees; federal retirement plans, deferred compensation plans;](#)

[15-135 – Deductions for retirement](#)

[23-352 – Withholding of wages](#)

[23-361.02- Paycheck deductions](#)

[35-146 – Deposit of receipts](#)

[35-147- Treasurer's deposits](#)

[42-2001- Definitions; Confidential information](#)

[43-401- Withholding; election by employees](#)