



Administrative Regulation 4142.2

SALARY DEDUCTIONS

Responsible Office: Office of Human Resources

REGULATION

1. Mandatory salary deductions which are required by federal and state law are as follows:
 - a. Federal Income Tax.
 - b. Nevada State Public Employees Retirement System for those eligible employees not covered by the employer-paid program.
 - c. Social Security for those who qualify and are not eligible for the Nevada State Public Employees Retirement System.
 - d. Medicare for employees hired on or after April 1, 1986.
2. Voluntary salary deductions may be made for the following:
 - a. NSEA - WCTA dues (Regulation 4147).
 - b. State and Local Administrators Association Dues (Regulation 4147).
 - c. Income Protection Insurance (Regulation 4144).
 - d. Employee Health Insurance (Regulation 4145).
 - e. Group Auto Insurance (Regulation 4147)
 - f. Sierra Schools Credit Union / Clearstar Financial Credit Union / United Federal Credit Union (Regulation 4147).
 - g. United Way of Northern Nevada (Regulation 4147).
 - h. Tax Sheltered Annuities (Regulation 4147).
 - i. Group Life Insurance (Regulation 4147)
 - j. Cancer and/or Intensive Care Insurance (Regulation 4147)
 - k. Additional Federal Income Tax (Regulation 4147).
3. It is essential that all salary deduction information be in the Payroll office as early as possible at the beginning of each school year.

4. It is the employee's responsibility to notify Human Resources without delay if there appears to be any errors in the employee's salary or other areas affecting the employee.
5. Requests for changes in deductions or in the amount of deductions should be given to the Payroll office at the earliest possible time. Changes requested during the time the payroll is being processed cannot become effective until the following payroll period. All requested changes are also subject to the terms of the school district's agreement with the company or agency to whom the monies deducted are paid as well as the terms of the agreement between the school district and the various negotiating units.

LEGAL REQUIREMENTS & ASSOCIATED DOCUMENTS

1. This policy reflects the goals of the District's Strategic Plan and aligns/complies with the governing documents of the District, to include:
 - a. Board Policy 4105, Employment Practices
2. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) to include:
 - a. Chapter 391, Personnel.

REVIEW HISTORY

Date	Revision	Modification
4/11/1967	1.0	Adopted
12/12/1967	2.0	Revised
5/23/1978	3.0	Revised
10/27/1992	4.0	Revised
7/14/1998	5.0	Revised