

**CHAPTER 4: Classified Personnel
BOARD POLICY NO. 4.35 (BP 7385)**

**BOARD POLICY
San Mateo County Community College District**

Subject: 4.35 Payroll Deductions
Revision Date: 12/10
Policy References: Education Code Sections 87040, 87833, 87834, 88167

1. Income Tax

Federal and State income taxes shall be withheld on the basis of information furnished by the employee on Forms W-4 (Federal) and DE-4 (State).

2. Retirement Funds

- a. All classified employees, unless excluded from membership under provisions of the Government Code, shall be required to participate in the Public Employees' Retirement System (PERS).
- b. Deductions from employee paychecks shall be made at rates determined by the retirement system and for the actual months of active employment.

3. Other

- a. When requested by a classified employee in a revocable written authorization, payroll deductions shall be made for:
 - 1) Participation in a deferred compensation program offered by companies which have complied with the District's procedures for approval.
 - 2) Premiums on a certificate of group life insurance, group disability insurance, or professional liability insurance when the master contract is held by the District or an employee organization.
 - 3) Dues, fees, or periodic charges in any hospital service contract, medical and hospital contract.
 - 4) Purchase of shares in any regularly chartered credit union.
 - 5) Contributions to Board-approved charitable, fund-raising organizations.
- b. Dues or agency fees required by the collective bargaining units represented by the California School Employees Association (CSEA), Chapter 33, and the American Federation of State, County and Municipal Employees (AFSCME), Local 829, and dues in any local or Statewide professional organization previously approved by the District shall be deducted from the employee's paycheck.
- c. Based upon documents from IRS, the State Franchise Tax Board, court orders, and other legal action, the District is required to make deductions from employee wages.