

**CHAPTER 3: Certificated Personnel
BOARD POLICY NO. 3.35 (BP 7385)**

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

Subject: 3.35 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 Fund

- a. All members of the faculty, unless excluded from membership under provisions of the Education Code, shall be required to participate in the California State Teachers' Retirement System (STRS).
- b. Deductions shall be made at rates determined by the Retirement System and for the actual months of active employment.

3. Medicare

All members of the faculty hired after April 1, 1986 shall be required to contribute to Medicare at the current rate established by Federal law.

4. Other

- a. When requested by the employee in a revocable written authorization, payroll deductions shall be made for:
 - 1) Participation in a deferred compensation program offered by companies which are approved by the District.
 - 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 unit represented by the American Federation of Teachers (AFT), Local 1493 and dues in any local or Statewide professional organization shall be deducted from the employee's paycheck.
- c. Based upon documents from the IRS, the State Franchise Tax Board, court orders and other legal action, the District is also required to make deductions from employee wages.