

### 3.35 Payroll Deductions

#### 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 ~~have complied with the District's procedures for approval~~ 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, ~~or legal services contract issued by a nonprofit membership corporation.~~
  - 4) Purchase of shares in any regularly chartered credit union.
  - 5) Contributions to Board-approved charitable, fund-raising organizations.
  - 6) Dues or ~~service~~ agency fees required by ~~an exclusive representative of the collective bargaining agent for~~ faculty and dues in any local or Statewide professional organization.
- b. 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.

**References:** Education Code Sections 87040, 87833, 87834, 88167

(Revised ~~7/90~~ xx/10)