SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions will be allowed only upon authorization by the employee and approval by the board of education.

The following deductions are required:

- 1. Federal, state, local income tax, and O.S.D.I.
- 2. Employee's share of retirement contribution according to current rate as set by law.
- 3. Absence not covered by paid leave.

The following voluntary deductions are approved by the board:

- Employee contributions to the district's health insurance program and other I insurance/annuity programs.
- 2. Membership dues for recognized employee organizations.
- 3. Credit union deductions.

The district may limit the right of an individual employee to designate the agent, broker, or company to write tax sheltered annuities by requiring designation by at least one percent of the board's full-time employees or at least five, whichever is greater, except that a board may not require that a company be designated by more than 50 employees.

In cases when a teacher is absent from duty and there is not sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of unauthorized absence will be based on the current salary divided for each number of teacher work days in the official school calendar as adopted by the board of education. In no case will just the salary of the substitute be deducted or a teacher be allowed to employ and pay for the substitute.

When a specialized employee is absent from duty and there is no sick leave applicable, or the absence is unauthorized, salary deduction for absence will be made on a per diem basis in accordance with the required work year for that particular job classification.

LEGAL REFS.: ORC 9.41 – 9.43; 9.80 – 9.81; 9.90

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