SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

- 1. Federal, State and local income tax;
- 2. employee's share of retirement contribution according to current rate as set by law;
- 3. unexcused or excused absence not covered by paid leave and
- 4. Medicare deduction in compliance with Federal law.
- 5. Any court-ordered judgments or garnishments.

If requested by employees, the Board will implement payroll deductions for Board-approved tax-advantaged retirement savings plans (403b/457 plans). Other deductions are in accordance with negotiated agreements and/or Board policy.

When a teacher is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for each day of unauthorized absence is based on the per diem rate as calculated in the covered bargaining agreement. In no case will only the salary of the substitute be deducted or a teacher be allowed to employ and pay for the substitute.

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

Unauthorized absences should not occur. Repeated unauthorized absences can result in the teacher or other employee being disciplined.

[Adoption date: August 14, 2001] [Re-adoption date: May 11, 2015]

LEGAL REFS.: ORC 9.41-9.43; 9.80; 9.81; 9.90; 9.91

145.37; 145.71-145.73

3307.51 3313.262 3917.04

CROSS REF.: GCBD, Certificated Staff Leaves and Absences

CONTRACT REFS.: Teachers' Negotiated Agreement

Classified Staff Negotiated Agreement