

## SALARY DEDUCTIONS

Employees shall have federal and state income taxes, Medicare and FICA taxes as provided by the Social Security Administration, and Public Employees Retirement System of Mississippi deductions withheld from their salaries.

Except for deductions for absence not covered by paid leave or those required by law or board policy, all other deductions which have been approved by the board are voluntary on the part of the individual employee who completes a form authorizing the deduction.

It shall be unlawful for the superintendent of schools to deduct or permit to be deducted from the salary of any superintendent, principal, or certificated employee any dues, fines, or penalties payable or alleged to be payable because of the membership of such superintendent, principal or certificated employee in any organization or association. However, dues or premiums in health associations or corporations and tax-sheltered annuity deductions authorized by the United States Internal Revenue Code may be deducted upon written authorization from the superintendent, principal, or certificated employee involved. Any superintendent of schools who shall make any such deduction or permit any such deduction to be made, except those herein provided, shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than Twenty-five Dollars (\$25.00) for each such deduction.

Notwithstanding any other benefit plan offered to any eligible employee of a state agency or local governmental entity, all state agencies shall, and any local governmental entity may contract for and adopt a benefit plan that meets the requirements of a cafeteria plan as defined in Section 125 et seq. of the Internal Revenue Code of 1986, and regulations thereunder, for the benefit of eligible employees and their dependents, in accordance with Mississippi Code Ann. Section 25-17-3.

Legal deductions, such as garnishments, bankruptcy, etc., require a court order.

SOURCE: Jackson Public School District, Jackson, Mississippi  
Mississippi School Boards Association

LEGAL REF.: Sections 37-9-49, 25-17-3; Mississippi Code Ann. of 1972

DATE: December 18, 1978

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