



**ADMINISTRATIVE
POLICIES AND PROCEDURES MANUAL**

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**REVISION
1**

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SUBJECT

PAY ADMINISTRATION

SUB-TOPIC

PAYROLL DEDUCTIONS

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Certain payroll deductions are mandatory and include:

1. Federal Income Tax,
2. Social Security Tax, and
3. Optional Retirement Program or Teacher Retirement System contributions.

Other deductions are according to optional benefits an employee selects and are made as a service to the individual. These may include but are not limited to:

1. Insurance premiums,
2. Deferred compensation,
3. Tax-sheltered annuity,
4. Savings bonds (Payroll Savings Plan) and
5. State Employee Charitable Campaign Contribution.

Every employee should check all deductions and verify social security number for accuracy. If an error is found or if there are any questions regarding deductions, please contact the Human Resources Office immediately.