

**PAYROLL AND DEDUCTION POLICY**

**1. Purpose**

In order to ensure a thorough and efficient school system, the Barbour County Board of Education shall strictly abide by all Federal and State laws and regulations relating to the salary/wage payment and related deductions for all employees of the school system.

**2. Implementation**

The Finance Director, under the direction of the Superintendent, shall be responsible for the administration of this policy.

2.1.1 Timesheets shall be required for all personnel in accordance with federal and state law, and county procedures.

2.1.2 All employees shall be paid on the 15<sup>th</sup> and 28<sup>th</sup> day of each month based upon submitted and verified timesheets. If the regular pay day falls on a Saturday, Sunday or legal Holiday, the paychecks may be released on the preceding regular business day. The salary/wage payment schedule shall be published annually.

2.1.3 All employees, in accordance with Internal Revenue Code § 409A, may irrevocably elect to annualize (receive salary/wage over 12 months) prior to the beginning of each school year.

2.1.4 All employees may authorize voluntary deductions from their net wages.

2.1.4.1 The Board shall officially authorize voluntary deductions, not heretofore approved, for individual employees, the resultant effect being that each employee shall subsequently provide a categorical written assignment, as established by the Superintendent, authorizing the specific individual deduction; however,

2.1.4.2 The Board may deny the right to voluntary deductions:

2.1.4.2.1 if the number of such individual assignments shall ultimately become exceedingly numerous

thereby imposing extreme administrative expense/hardship upon the Board, or

2.1.4.2.2 if, upon recommendation of the Superintendent, the special deductions shall not be of any benefit to the Board, and/or its employees.

2.1.4.3 All employees may authorize voluntary deductions from their net wages for the payment of health and life insurance premiums, membership dues, or employee association fees in accordance with the guidelines of the carriers.

2.1.4.4 All employees may authorize a voluntary deduction from their net wages for the payment of tax sheltered annuities (IRC §403b) subject to the adopted plan provisions.

**Source: Board of Education Minutes**

**Adopted Date: 1965**

**Revised Dates: 6/23/08; 1983; 2/14/78; 1974**

**Legal Reference: West Virginia State Code § 18-5-35; 18-2-13c; §18A-4-9  
Internal Revenue Code §403(b); §409(A)**