

# Regulation 0802.71-AR-02 Legally Required Deductions

## Legally Required Deductions

Legally required deductions include the following:

- F.I.C.A. (social security) at current legal rate
- Federal income tax at current legal rate
- State income tax at current legal rate
- Public Employees retirement (PERSI), where applicable.

## Optional Deductions

- Health insurance: The District pays a pro-rated share of regular monthly premiums for qualified employees. In addition, employees have the option to add eligible family members to their medical and dental benefit package, though the District does not pay a pro-rated share for these additions. Enrollment must take place during the first month of employment. Subsequent to initial enrollment, changes can only be made during the month of December, or when there is a family status or job change.
- Payroll deductions for the purchase of tax-sheltered annuities such as 403B and the PERSI Choice 401K, 403B Roth after-tax annuities, life insurance, and deferred compensation savings may be made on a monthly basis to vendors approved by the District's plan document.
- Capital Educators Federal Credit Union: Payroll deductions made payable to the Capital Educators Federal Credit Union may be authorized for savings and/or repayment of loans. Authorizations must be submitted to Human Resources before the eighth day of each month to be included in that month's payroll.
- Education Associations: Payroll deductions, made payable to the Meridian Education Association, may be authorized for membership in the United Teaching Profession, which includes the National Education Association, the Idaho Educational Association, and the Meridian Education Association. Payments must be made on a 10-month basis, beginning in November of the school year.

- Payroll deductions made payable to Idaho Association of School Administrators (IASA) and associated organizations may be made on a 10-month basis beginning in September of the school year.
  - Direct deposit of employee monthly payroll checks can be authorized for financial institutions affiliated with ACH (Automated Clearing House).
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