

## TRUMBULL COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

Policy

Section 5.3

### PAYROLL DEDUCTIONS

Certain deductions are made from an employee's paycheck as required by law, in accordance with employee benefit plans, or as requested by the employee. These deductions are itemized on the employee's pay statement which accompanies his or her bi-weekly check. Deductions include:

- A. **PERS/STRS** – The federal law requires each employee to contribute a part of his or her income for social security benefits. The county is empowered to cancel social security and replace it with a deduction for the Public Employees Retirement System or State Teachers Retirement System.
- B. **Income Taxes** – The federal, state, and city governments require that taxes be withheld from each salary payment. The amount of tax to be withheld is determined from tables furnished to the Fiscal Office by the Treasury Department, and varies according to the amount of salary and number of dependence exemptions. Employees are required to complete withholding tax certificates upon initial employment and to inform the Fiscal Office of any dependency change whenever such change occurs.
- C. **Miscellaneous** – Examples include union dues, garnishments, other insurances, etc. The employer may refuse to make deductions, not required by law, which are below certain prescribed minimum amounts, or at irregular intervals, or for other cause which the employer deems not in the best interest of the Board.

\*Membership in the system is compulsory upon being employed except those employees specifically exempted by law.

Adopted: 1/26/98

Updated: 7/24/2012