

## Policy Code: 7620 Payroll Deductions

The finance officer is authorized to make the following types of salary deductions in accordance with all applicable state and federal requirements:

1. federal income taxes (federal requirement);
2. state income taxes (state requirement);
3. federal social security taxes (state requirement);
4. North Carolina State Retirement System contributions (required by [G.S. 135-8](#));
5. child support or other court-ordered payments;
6. federal, state, and local government garnishments;
7. tax sheltered (deferred) annuities, 403(b) option offered by the board (authorized by [G.S. 115C-341](#)), and/or 403(b) option offered through the North Carolina Public School Teachers' and Professional Educators' Investment Plan (authorized by [G.S. 115C-341.2](#));
8. Supplemental Retirement Income Plan of North Carolina, 401(k) (authorized by [G.S. 135-93](#));
9. North Carolina 457 Plan (authorized by [G.S. 143B-426.24](#));
10. flexible benefits plan (authorized by [G.S. 115C-341.1](#));
11. North Carolina State Employees Credit Union deductions (authorized by [G.S. 115C-342](#));
12. group insurance premiums (authorized by [G.S. 115C-340](#), [-342](#));
13. a 12-month pay option for 10- and 11-month employees (authorized by [G.S. 115C-302.1\(b\)](#) and [-316\(a\)\(2\)](#));
14. dues or contributions to employees' associations that meet the minimum membership requirements as described in [G.S. 143B-426.40A\(g\)](#);
15. other deductions as may be required by law or approved by the board (additional possible deductions include dues for employees' associations not meeting the minimum membership requirements described in statute or donations to charities); and
16. recoupment of advancement or overpayment of wages.

The superintendent or designee shall make information available to all employees regarding possible payroll deductions and any procedures or requirements for particular types of deductions. Any employee who would like the board to consider additional salary deductions should contact the superintendent, who shall review such requests and make recommendations to the board.

Legal References: [G.S. 115C-302.1\(b\)](#), [-316\(a\)\(2\)](#), [-339 to -342](#); [135-8](#), [-93](#); [143B-426.24](#), [-426.40A\(g\)](#), (i)

Cross References:

Adopted:

Revised: January 31, 2006; June 30, 2008; September 30, 2011, March 1, 2012, June 25, 2020,  
September 1, 2022

## **Chapel Hill-Carrboro Schools**

---