

# Series 400 – Employees

Policy Title: LICENSED EMPLOYEE TAX SHELTER PROGRAMS

Policy Code No. 406.6

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Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. The board may authorize the administration to make a payroll deduction for licensed employees' tax sheltered annuity premiums purchased from a company or program if chosen by the board.

Licensed employees wishing to have payroll deductions for tax sheltered annuities will make a written request to the superintendent.

Date of Adoption	4/27/2009
Review Date	1/27/2020
Revision Date	1/27/2020

Legal Ref.: Iowa Code §§ 260C; 273; 294.16.  
1988 Op. Att'y Gen. 38.  
1976 Op. Att'y Gen. 462, 602.  
1966 Op. Att'y Gen. 211, 220.

Cross Ref.: 706 Payroll Procedures