



**Policy: 5.29**

**SUBJECT:**                    **PAYROLL DEDUCTIONS**

**Supersedes:**                Policy 5.23 (2001)  
**Effective:**                    November 12, 2009  
**Page:**                            1 of 1  
**Approved by:**                Detroit Board of Education

**1.0    Policy**

The policy of the DPS is to follow federal, state, and local laws, ordinances and regulations requiring certain taxes and social security contributions to be deducted from employee wages (payroll deductions). The District is required by law to withhold federal, state, and local taxes, as well as social security and Medicare contributions from employee paychecks. The DPS also offers its employees the option to authorize certain voluntary deductions to be made from their paychecks. All such deductions from salary are subject to District approval and are completely voluntary on the part of the employee, except for those deductions required by law, absences not covered by paid leave, or those established through negotiated contracts or collective bargaining agreements. All District employees shall provide written authorization for all voluntary deductions in accordance with the appropriate departmental regulations.

Pursuant to applicable laws and regulations, any deductions for taxes and/or social security contributions will be calculated based on the applicable tax rate as established by federal, state, and/or local government along with the amount of wages earned by the employee, the employee's filing status, and the number of exemptions claimed by the employee. Local income taxes will be deducted from an employee's paycheck only when applicable based upon the employee's stated residence or place of business. Any amounts withheld from employee wages, whether required or optional, will be detailed within the employee's pay stub.

The Chief Financial Officer may develop appropriate administrative policies and procedures, which implement the provisions of this policy.

**Attachments to Policy 5.29:**                None

**See also:**                                        None

**Legal References:**    MCLA § 380.373(4)  
    MCLA § 380.1224

**Labor Contract References:**                None