The purpose of this Board Rule is to establish Board policy relating to authorized payroll deductions and electronic transfer of paychecks.

The following deductions are required by law:

- Federal Withholding Taxes
- Social Security (FICA)/Alternative Plan to Social Security
- Retirement contributions
- Statutory deductions
- Bencor National Government Employees Retirement Plan (401(a) Qualified Retirement Plan) (only applicable to certain employees)
- Court ordered deductions (garnishments, child or spousal support etc.) upon receipt of a valid Court order.

The following deductions are permitted if authorized by the employee:

- College-approved insurance plans
- Suncoast Schools Federal Credit Union
- Association of Florida Colleges (AFC) dues
- One 403(b) or 403(b)(7) retirement annuity
- One Deferred Compensation Plan 457(b)
- Pasco-Hernando Community College Foundation, Inc.
- United Way Agencies
- Deduction approved under Section 125 IRS Code (such as pretax of medical insurance premium, flexible spending accounts for medical reimbursement, and dependent care reimbursement)

The College requires all full-time employees hired after January 3, 2008 to utilize direct deposit of payroll. Direct deposit may be made either to an employee's checking or savings account with any credit union, commercial bank, savings and loan association or financial institution that accepts such electronic transfer.
AUTHORIZE PAYROLL DEDUCTIONS AND ELECTRONIC DEPOSITS OF PAYROLL

Rule Adopted: 5/19/75; 8/25/75; 11/19/79; 4/18/83; 12/16/85; 11/18/97; 6/18/02; ■03/09/09; 01/15/13

Effective Date: 6/9/75; 10/7/75; 11/19/79; 4/18/83; 12/16/85; 11/18/97; 6/18/02; ■03/09/09; 01/15/13

Legal Authority:

General Authority: Florida Statutes: 1001.64; 1001.65

Other References:

Law Implemented: Florida Statutes: 1001.64(1)(2)(4)(18); 1001.65(1)(3)(25)

Proposer: Katherine M. Johnson, President

■President’s Cabinet Approval – Non-Substantive/Editorial