

## FISCAL MANAGEMENT

File: DLB

### PAYROLL DEDUCTIONS

Federal and state income taxes will be automatically deducted from each employee's paycheck. The amount withheld will be based on the withholding statement that must be submitted by the employee at the time of employment. In the absence of a withholding statement, deductions will be made based on federal and/or state tax regulations.

A list of all voluntary deductions available to employees will be published annually and provided to all employees. Any additional voluntary deduction requests must be recommended by the superintendent and approved by the School Board.

Adopted: April 3, 1998  
Revised: June 19, 2008  
Reviewed: June 25, 2013

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Legal References: Code of Virginia, 1950, §§ 22.1-78, 22.1-296