

## Policy

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### PAYROLL AUTHORIZATION/SALARY CHECKS AND DEDUCTIONS

#### Payroll Authorization

Employment of all district personnel whether by the year, term, month, week, day or hour in contract, temporary, or substitute form must be approved by the Mainland Regional High School District Board of Education. Authorization to pay follows there from.

Each motion of the board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the salary to be paid over the term of the contract and the period of employment. Each motion of the board to employ on a temporary basis (i.e., by the hour or day) shall include the name of the individual, the position title and the rate of pay.

Approval for payment in the performance of special activities is required as follows: bedside instructors, as certified by the superintendent; coaches, as certified by the principal and superintendent; extracurricular advisors, as certified by the principal and superintendent.

Authorization is hereby given to withhold salary or wages for unapproved time off in accordance with board policy by action of the board secretary/business administrator.

The payroll journal shall be certified by the board secretary/business administrator and the president of the board, monthly. One warrant for the net amount of the payroll and a second warrant for all payroll deductions, together with district matching funds and administrative charges, shall be deposited to special accounts for disbursement by the treasurer upon receipt of the certified payroll.

#### Payroll Deductions

The board may in its discretion act on behalf of individual employees to deduct a certain amount from the employees' paycheck and remit an equal amount to an agent designated by the employee. It is the purpose of this policy to designate those purposes not otherwise mandated by law for which the board is willing to act on behalf of an employee.

No deduction may be made from the wages of an employee except for federal income tax, social security, New Jersey Income Tax and New Jersey Unemployment Assistance without proper authorization. Pension deductions are authorized by the New Jersey Division of Pensions; all other deductions are authorized only by the employee.

The board has authorized in accordance with the below cited legislation that deductions may be made from an employee's paycheck upon proper authorization on the appropriate form, as prepared by the district, for the following purposes:

- A. Hospital service and group insurance plans.
- B. Additional death benefit coverage.
- C. Additional tax sheltered annuities.
- D. Payments of credit union.
- E. Bona fide organizational dues.
- F. Tax sheltered annuities.

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CHECKS AND DEDUCTIONS (continued)

In accordance with the statutes it is unlawful for any board employee to withhold or pay to another or purchase or have assigned, other than by court order, any compensation for services of any district employee.

Adopted: February 22, 1994  
 NJSBA Review/Update: January 2012  
 Readopted: August 2014

Key Words

Payroll Authorization, Salary Checks, Deductions

<b><u>Legal References:</u></b>	<u>N.J.S.A.</u> 18A:16-8	Salary deduction for government bonds
	<u>N.J.S.A.</u> 18A:16-9	Responsibility of board
	<u>N.J.S.A.</u> 18A:66-30	Employee's consent to deductions
	<u>N.J.S.A.</u> 18A:66-32	Employer's duties
	<u>N.J.S.A.</u> 18A:66-78	Teacher's pension and annuity fund
	<u>N.J.S.A.</u> 18A:66-127	Tax sheltered annuities
	<u>N.J.S.A.</u> 40:11-26	Federal credit union
	<u>N.J.S.A.</u> 52:14-15.9 et seq.	Public Employee Charitable Fund-raising Ac
	<u>N.J.A.C.</u> 6A:23A-1 et seq.	Accountability regulations

**Possible**

<b><u>Cross References:</u></b>	*3100	Budget planning, preparation and adoption
	*3326	Payment for goods and services
	*3570	District records and reports
	3571	Financial reports
	*3571.4	Audit

\*Indicates policy is included in the Critical Policy Reference Manual.