

Section: COMPENSATION  
Subject: Payroll Deductions  
Number: HR 3525

I. Institutional Regulations

Only payroll deductions authorized by the College shall be withheld from employee paychecks. The College shall not approve payroll deductions that impose unreasonable restrictions and/or excessive administrative expense, such as those having small enrollments (less than 10 employees) or those which would require the College to act in a continuing fiduciary capacity.

II. Procedure

A. Voluntary Deductions

1. All authorizations for voluntary deductions must reach payroll no later than 5 working days before the pay date on which the deduction is to be effective.
2. Regular employees may participate in any of the optional programs listed below:
  - a. Insurance - Information on insurance coverages and authorizations for insurance deductions is available from Human Resources.
  - b. Tax Deferred or Roth 403(b) Retirement Plans – See HR 3530 Retirement Contributions for information on 403(b) or 457(b) tax deferred or Roth 403(b) retirement plans.
  - c. Combined Charitable Campaigns - Campaign deductions shall be made on a calendar year basis. Authorizations for deductions shall be distributed annually. The first deduction shall be taken from the first January pay. An employee must notify Payroll in writing to stop a deduction.
  - d. DMACC Foundation - Deductions shall be made on a calendar year basis. Authorizations for deductions shall be distributed annually. The first deduction shall be taken from the first January pay. An employee must notify Payroll in writing to stop a deduction.
  - e. DMACC Alumni Association - Deductions shall be made on a calendar year basis. Authorizations for deductions shall be distributed annually. The first deduction shall be taken from the first January pay. An employee must notify Payroll in writing to stop a deduction.
3. Temporary and adjunct employees may participate in any of the optional programs listed below:
  - a. Tax Deferred or Roth 403(b) Retirement Plans – Adjunct and Temporary employees may participate in a tax deferred or Roth 403(b) retirement plan with a minimum contribution of \$25 per pay. See HR 3530 Retirement Contributions for information on 403(b) or 457(b) tax deferred or Roth 403(b) retirement plans.
  - b. DMACC Foundation - Deductions shall be made on a calendar year basis. Authorizations for deductions shall be distributed annually. The first deduction shall be taken from the first January pay. An employee must notify Payroll in writing to stop a deduction.
  - c. DMACC Alumni Association - Deductions shall be made on a calendar year basis. Authorizations for deductions shall be distributed annually. The first deduction shall be taken from the first January pay. An employee must notify Payroll in writing to stop a deduction.

B. Mandatory Deductions

1. Federal and State Income Tax Withholding - New employees must complete a Federal W-4 (Employee's Withholding Allowance Certificate) and a State W-4 on or before the first day of employment. The name and social security number must be given exactly as they appear on the employee's social security card. Any changes to the original W-4 shall be made by completing a new W-4 and submitting it to Payroll.
2. FICA (Federal Insurance Contributions Act-Social Security) - FICA shall be withheld from all employees' wages, except DMACC Student employees, as required by federal law.
3. Retirement - An eligible employee must participate in either IPERS or TIAA. See HR 3530 Retirement Contributions for retirement plan participation information.

APPROVED:



Executive Director, Human Resources

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