

## **SECTION 801.06**

### **Payroll Deductions**

Deductions for Federal and State taxes and Social Security will be withheld from payroll checks as required by law. In addition, required deductions for the group insurance program, Teachers Retirement System and annuity programs will be withheld, where applicable.

Employees are urged to review these deductions each month to make certain they are accurate. Any discrepancies or questions regarding payroll deductions should be addressed to the Payroll Department.

#### **1. Miscellaneous Deductions.**

Other miscellaneous deductions include Valdosta State University Foundation, pre-tax spending accounts, Credit Union, United States Savings Bonds, athletic tickets, and the United Way. Miscellaneous deductions of this nature, prior to being placed in the payroll procedures, must have the approval of the Board of Regents of the University System, the legal approval by the State Attorney General's Office, and ultimately, the approval of the President of the University.

#### **2. Pre-tax contributions (deductions).**

The University's group health, dental, spending account programs, tax sheltered annuities and retirement are pre-taxed contributions with no option to the employee.

3. The employee supplemental life insurance program premiums may be paid with pre-tax or after-tax dollars dependent upon the employee's option.

4. Other deductions are taken on an after-tax basis.