
Procedure Title: Payroll and Salary Deductions

Procedure Number: 01-2006-0008

Board Policy Reference: IV.A.

Accountable Administrator: Director, Human Resources

Position responsible for updating: Director, Human Resources

Original Date: 01-19-06

Date Approved by Cabinet: 06-09-09

Authorized Signature: *Signed original on file*

Dated: 06-10-09

Date Posted on Web: 06-11-09

Revised: 08-12

Reviewed: 07-13

Purpose/Principle/Definitions:

Preparation of payroll, including time schedules and payroll periods, will be done in accordance with each employee's collective bargaining agreement/individual contract with the College.

Mandatory payroll deductions will be withheld as required by state and federal law or court orders.

No other automatic deductions except those required by law will be made from an employee's pay without employee approval. The Human Resource department can provide employees with voluntary payroll deduction forms and information.

Insurance

Employee health, dental, vision, life, accidental death, and other types of insurance will be provided as outlined in the bargaining agreements or contracts.

Social Security

The Social Security Act (FICA) covers all employees, except students employed while school is in session. Contributions to the employee's Social Security and Medicare fund are on a matching basis with the employer matching the amount withheld from the employee's salary.

Retirement

Each employee whose job requires him/her to work more than 600 hours in a twelve-month period for any public employer becomes a member of the Public Employees Retirement System (PERS). The College pays an Employer Contribution on all salaries subject to PERS requirements that is based on a rate determined by actuarial studies. This rate varies depending upon the employer's calculated unfunded liability. The College also pays the Employee Contribution for those employees whose contracts state that the College will pick up the Employee PERS. This contribution is made at a rate fixed by law, and is applied to salaries subject to PERS requirements.

Legal References:

[ORS 243.650 \(10\)](#)

[ORS 243.666](#)

[ORS 243.820 - 243.830](#)

[ORS 341.290 \(2\)](#)

[ORS 652.110](#)

[ORS 652.120](#)

[ORS 652.610](#)