

## LICENSED EMPLOYEE TAX SHELTER PROGRAMS

Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. The board may authorize the administration to make a payroll deduction for licensed employees' tax sheltered annuity premiums purchased from a company or program if chosen by the board.

Licensed employees wishing to have payroll deductions for tax sheltered annuities will make a written request to the superintendent.

Legal Reference: Iowa Code §§ 260C; 273; 294.16.  
1988 Op. Att'y Gen. 38.  
1976 Op. Att'y Gen. 462, 602.  
1966 Op. Att'y Gen. 211, 220.

Cross Reference: 706 Payroll Procedures

Initially Approved 03-12-2001

Last Reviewed 10-10-18

Last Revision 10-10-18