

THE SCHOOL DISTRICT OF  
PHILADELPHIA

No. 615

Section: Finances

Title: Payroll  
Deductions

Adopted: April 27, 1981

Revised: November 21,  
2019

615 Payroll Deductions

**Purpose**

This policy is designed to identify the purposes for which the School District of Philadelphia (“District”) will permit and administer voluntary payroll deductions at the request of employees.

**Authority**

1. Payroll deductions are not required by law but are a service to employees for which the District bears administrative costs. The District may, consistent with applicable collective bargaining agreements or administrative rules and upon authorization by an employee in a form and manner approved by the Superintendent or his/her designee, deduct sums specified by an employee from that employee's periodic wages or salary and remit such sums to a third party named by the employee.
2. The District will make no deduction from the wages or salary of any employee without written authorization by an employee, except deductions for Federal income and Social Security taxes, State and local income taxes, unemployment taxes, School Employees' Retirement Fund, court orders and others required or permitted by law.
3. Any employee may authorize the District in writing in a form and manner approved by the Superintendent or his/her designee to make periodic payroll deductions for one or more of the following purposes: [1][2]
  - a. Approved Charitable Organizations
  - b. Bargaining Unit Dues
  - c. Credit Union
  - d. Health Insurance Premiums
  - e. Hospital/Medical Insurance Premiums

- f. Life Insurance Premiums
- g. Salary Savings
- h. Tax Sheltered Annuity

**Delegation of Responsibility**

The Board of Education delegates to the Chief Financial Officer and the Payroll Director the administration of this policy. It is the responsibility of the Payroll Department to take the necessary steps to make authorized deductions from an employee's paycheck.

**Legal References:**

1. 34 Pa.Code § 9.1. Authorized Deductions
2. 24 P.S. § 5-513. Group Insurance Contracts