

**WESTERN NEBRASKA COMMUNITY COLLEGE  
POLICIES AND PROCEDURES**

SECTION: Human Resources      400.0000.14  
SUBSECTION: All Employees      415.0000.15

***Payroll Deductions***  
**Policy Number: 415.0500.95**

**POLICY**

Mandatory deductions from salary payments are:

- 1) federal withholding tax as provided by law;
- 2) state withholding tax as provided by law;
- 3) retirement program (as provided in the contract with TIAA/CREF);
- 4) social security as provided by law;
- 5) insurance costs not paid by the Board; and
- 6) garnishments.

Optional deductions from salary payments are:

- 1) annuities that are requested by employees;
- 2) any payroll deductions that are given prior approval by the Board such as insurances, annuities, or flexible spending account within the section 125 cafeteria plan; and
- 3) loans/bills due the College.

**DEFINITIONS**

N/A

**APPLICABILITY**

N/A

**Adoption Date:** 1995

**Revision Date (and Board of Governors' Minutes Item Number):**

**Prior Policy/Procedure Number:**

**Schedule for Review:**

**Divisions/Department Responsible for Review and Update:**

**Sponsoring Division/Department:**

**Rescinded Date:**

**Cross Reference:**

**Procedure(s) for Policy:**

**Related Policies/References:**