

Sierra College

ADMINISTRATIVE PROCEDURE

AP 7385

Salary Deductions

Date Adopted:	6/8/2004
Date Revised:	5/7/2010
Date Reviewed:	12/12/2025
References:	Education Code Section 87040, 87833, 87834, 88167; Government Code Section 3540 et seq.

Routine payroll deductions from the salaries earned by District employees will include:

- Federal Income Tax and State Income Tax
- Retirement
- Social Security (when applicable)
- Wage garnishments
- Post '94 Medical Benefit Trust
- Pre '94 Medical Benefit Trust

Upon revocable authorization from the employee, deductions will also be made to include, but not limited to:

- Charity fund drives
- Recognized association dues
- Tax-sheltered annuities, and deferred compensation plans
- Fees for medical plans over the District cap
- Flexible spending accounts for medical and/or dependant care
- Voluntary insurance products
- STRS/PERS repayment orders

Cost for group insurance in other than District-financed plans shall be paid by the employee. Revocation of such authorization shall be in writing and shall be effective beginning with the next pay period as feasible.

See Board Policy 7385.