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SUBJECT: PAYROLL DEDUCTIONS

EFFECTIVE DATE: January 2, 2013

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The following is a list of deductions that may be taken from an employee's paycheck:

United Way	Deputies Association	
Credit Union	Group Health	Deferred Compensation
Dental Insurance	Cancer Insurance	Life Insurance
	Other Insurance	Flexible Benefits

The following involuntary deductions will be withheld from an employee's paycheck:

Federal Income Tax	Required by law to withhold
Social Security Tax (F.I.C.A.)	Required by law to withhold
Medicare	Required by law to withhold
North Dakota State Tax	Required by law to withhold if employee is a resident of the state of North Dakota.
Minnesota State Tax	Optional if employee is a resident of the state of Minnesota and works in the state of North Dakota.
Child Support	By order of a court.

Upon the recommendation of the Personnel Department, the Commission may authorize deductions for other programs or benefits, providing there is a minimum of 15 employees using each payroll deduction. Should the number of employees participating in any one program fall below 15, the County reserves the right to eliminate the deduction with sixty (60) days prior written notice to the board of commissioners and the affected employees.

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EFFECTIVE DATE: NOVEMBER 20, 1991

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Upon the recommendation of the department head, Personnel Department and Auditor, the Commission may authorize deductions for equipment needed by employees to function in their positions. This relates to equipment to be used exclusively for work purposes. The initial purchase of the equipment will be made by Cass County which will maintain ownership until such time as the repayment through payroll deduction is complete.

The employee will sign authorization for the payroll deduction prior to the receipt of the equipment.