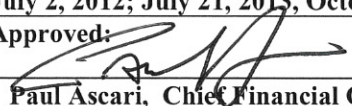





**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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| Policy # 2003 | Authorization for Payroll Deduction |
| Origination Date: May 1997 | |
| Revision Date: Nov 19, 2009; October 7, 2014 | |
| Reviewed Date: March 2004; February 2004; March 16, 2006; June 22, 2007; Sept 2008; January 31, 2011; July 2, 2012; July 21, 2013, October 17, 2016 | |
| Approved: | |
|  _____ Paul Ascari, Chief Financial Officer |  _____ Bryan G. Stephens, Interim Executive Director |

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to set forth guidelines on withholding pay from employee paychecks.

PROCEDURES:

1. Authorization to withhold pay from an employee's regular paycheck shall be supported, in writing, by a statement or completed form from the employee, showing specific purpose for which the authorization is made.
 - a. The original authorization is maintained in the personnel file.
 - b. A record of all deductions taken from the employee's pay is maintained in the employee's payroll records.
 - c. Documentation authorizing all deductions, except for those resulting from legal actions, is kept in the personnel file and is available for inspection on request of the employee or duly authorized government representatives.
 - d. Documentation authorizing deductions that are the result of legal action is kept in the payroll office.
2. Deductions required by law are made from paychecks for federal income tax, state income tax, Social Security, Medicare taxes, garnishments, liens, bankruptcies, child support recovery, or other deductions required by local, state or federal statutes.
3. Employees are required by law to file a form for state and federal income tax, noting marital status and number of dependents.
4. Health insurance and all flexible benefits are deductions that are governed by the Internal Revenue Service (IRS) and require that the employee keep the same benefits throughout the plan year – even if the employee transfers, or is terminated and rehired during the same plan year. The contractual agreement may only be changed during open enrollment or with a family status change.
5. If an employee is absent from duty without pay for a complete pay period or does not receive a pay check for the pay cycle for another reason, any deductions for health insurance or flexible benefits that were due that pay period are deducted from the employee's pay for the pay period following his return to duty. These deductions are in addition to the normal deductions due to be made for that particular pay period. However, if an employee is out for an extended period (a calendar month or longer), the employee must submit a form (available in Human Resources) to the State Health Benefit Plan requesting that coverage continue while they are not in pay status.

The employee is responsible for paying his normal deduction amount plus any processing fee to the State Health Benefit Plan.

6. All voluntary deductions (i.e., credit union, charitable contributions, union dues, 401K) must have an accompanying authorization by the employee to start, stop, or change the deduction.
7. Deductions may be made for any agency equipment lost or stolen that is the responsibility of the employee.
8. Deductions may be made for any errors made during the normal payroll calculations.

Examples: overpayment of salary/wages, underpayment of benefits, overpayment of non-taxable mileage reimbursement.