

---

## 2415 PAYROLL DEDUCTIONS AND REDUCTIONS

---

Effective: December 1986  
Revised: April 2013  
Last Reviewed: April, 2017  
Responsible Office: Comptroller  
Approval: Comptroller

---

### PURPOSE

---

To establish policy covering the types and amounts of deductions or reductions that the University will withhold from an employee's pay check.

---

### POLICY

---

1. The Office of the Comptroller is responsible for ensuring that mandatory deductions are effected and in compliance with governmental regulations and that voluntary deductions are effected in accordance with employee election.
2. The Office of the Comptroller will withhold from the pay of each employee all statutory tax deductions. These include, but are not limited to, federal, state and local income tax withholding, and social security (F.I.C.A.) taxes.
3. The Office of the Comptroller will withhold from regular pay voluntary deductions, reductions and shelters only after receipt of written authorization from the employee to the appropriate department (ex. Parking, Recreation, HR benefits).
4. As required by law, the University will deduct all legal wage assignments, as described in policy no. 2416, Wage Attachments and Levies.
5. The Office of the Comptroller is responsible for disbursing amounts withheld from employees' pay to governmental or other agencies in accordance with statutory regulations or executed agreements