



# Medina County Policy Manual



Policy: <b>Payroll Deductions</b>	Section: <b>Pay Practices</b>	Number: <b>3.030</b>
Issued: <b>09/17/07</b>	Reviewed/Revised:	Page #: <b>1 of 2</b>

Certain deductions are made from an employee's paycheck as required by law, in accordance with employee benefit plans, or as requested by the employee.

Upon the passage of an appropriate resolution by the Board of County Commissioners, the Payroll Department of the Auditor's office will implement payroll deductions. These deductions are itemized on the employee's pay statement which accompanies the payroll warrant. Deductions may include:

- A. **PERS**—Membership in the Public Employees Retirement System is compulsory upon being employed, except those employees specifically exempted under the provisions of Section 145.03 of the Ohio Revised Code. The amounts that employers and employees pay into PERS are subject to change. Employees should refer to the Human Resources web site for current contribution rate information - <http://www.hr.medinaco.org>.

Earnable salary includes amounts such as salary, wages, pay for sick or vacation leave used or converted in the year earned; pay for overtime worked or converted in the year earned or longevity supplements.

- B. **INCOME TAXES**— Federal, state, and city governments require that taxes be withheld from each salary payment. The amount of tax to be withheld is determined from tables furnished to the County by the Treasury Department and the Ohio Department of Taxation, and varies according to the amount of salary and number of dependency exemptions. Employees are required to complete withholding tax certificates upon initial employment and to inform the Auditor's Office of any dependency change whenever such change occurs. Income taxes shall also be withheld in accordance with levies passed by an employee's home school district.
- C. **MEDICARE DEDUCTIONS**—Those employees hired on or after April 1, 1986, are required to contribute 1.45% of their taxable income to the federal Medicare system.

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D. **GARNISHMENT/CHILD SUPPORT DEDUCTIONS**—A court-ordered legal claim against the wages of department/agency employees by a creditor, for non-payment of a debt, and/or court ordered payroll deductions for child support served by the constituted legal authority, are garnishments and must be recognized and executed by the County Auditor and the facility.

E. **OPTIONAL DEDUCTIONS MAY INCLUDE:**

1. An employee's share of the County health insurance premium if the employee is enrolled in the plan, and premiums for any other available benefit which the employee elects to receive and pay for.
2. Deposits into the County-approved Deferred Compensation programs.
3. Contributions to United Way as authorized by the employee.
4. Union dues.

F. The County Auditor may decline to make deductions that are not required by law, are below established minimum amounts, or that occur at irregular intervals.