

## CLASSIFIED EMPLOYEE TAX SHELTER PROGRAMS

Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. The board may authorize the administration to make a payroll deduction for classified employees' tax-sheltered annuity premiums purchased from a company or program if chosen by the board.

Classified employees wishing to have payroll deductions for tax sheltered annuities will make a written request to the superintendent.

**Legal Reference:** Small Business Job Protection Act of 1996, Section 1450(a), repealing portions of IRS REG § 1.403(b)-1(b)(3).  
Iowa Code §§ 260C; 273; 294.16.

**Cross Reference:** 706 Payroll Procedures

**Adopted:**

**Modified:** 03/01/2021

**Reviewed:** **12/15/2025**