The District shall make the following periodic deductions from its employees' salaries or wages or shall reduce its employees' salaries or wages in accordance with state law or salary reduction agreements executed between the District and its employees:

INCOME TAX

1. The amount of income tax required by federal law. *26 U.S.C. 3401–3402*

MEDICARE TAX

2. The amount of Medicare tax required by law (only those employees hired after March 31, 1986). *26 U.S.C. 3121(u)*

TEACHER RETIREMENT SYSTEM

3. The required contribution to the Teacher Retirement System of Texas in accordance with applicable law and rules. *Gov't Code Title 8; 34 TAC Chapter 25*

RETIRED SCHOOL EMPLOYEES GROUP INSURANCE FUND

4. The required contribution to the retired school employees group insurance fund in accordance with applicable law and rules. *Insurance Code Chapter 1575*

CHILD SUPPORT PAYMENTS

5. The amount specified in an order or writ of withholding issued under Family Code Chapter 158 for child support payments. The amount withheld shall be remitted to the person or office named in the order on each regular due date or pay date. *Family Code Chapter 158*

   The District may deduct an administrative fee of not more than $10 from the employee's disposable earnings in addition to the amount withheld as child support. *Family Code 158.204*

SPOUSAL MAINTENANCE

6. The amount specified in an order or writ of withholding issued under Family Code Chapter 8 for spousal maintenance. The amount withheld shall be remitted to the person or office named in the order or writ on each regular pay date. *Family Code Chapter 8*

   The District may deduct an administrative fee of not more than $5 from the employee's disposable earnings in addition to the amount withheld as spousal maintenance. *Family Code 8.204*

PROFESSIONAL DUES

7. The amount designated by an employee for payment of professional organization membership fees or dues. The employee shall file a written request identifying the organization, specifying the number of pay periods per year the deduction shall be made, and informing the District, either personally or by directing the organization to do so, of the total amount of dues or fees for each year. Deductions shall be made in equal amounts per pay period for the number of pay periods

specified by the employee until the employee requests in writing that the deductions be discontinued.

The District may charge an administrative fee for making the deduction, which shall not exceed the actual administrative cost or the lowest fee the District charges for similar salary deductions, whichever is less.

Education Code 22.001

SOCIAL SECURITY

8. The amount of social security tax required by federal law (only designated employees). *26 U.S.C. 3101–3102, 3121(b)(7); 26 CFR 31.3121(b)(7)-2*

FEDERAL EDUCATION LOANS

9. The amount directed in a withholding order issued by the Texas Guaranteed Student Loan Corporation or any other guaranty agency for federal education loans to recover delinquent federal education loan payments. The amount withheld shall be paid to the Texas Guaranteed Student Loan Corporation or the guaranty agency or its agent issuing the order. *20 U.S.C. 1095a(a)(6)*

PREPAID HIGHER EDUCATION TUITION PROGRAM

10. Amounts designated by employees to prepay the tuition and required fees for a beneficiary to attend an institution of higher education. *Education Code 54.626*

HIGHER EDUCATION SAVINGS PLAN

11. Amounts designated by employees as contributions to a higher education savings trust account established under the higher education savings plan. *Education Code 54.708*

ASSIGNMENTS

12. The amount authorized by any employee who has made a valid assignment, transfer, or pledge of his or her salary or wages as security for indebtedness. *Education Code 22.002; Atty. Gen. Op. 0-3474 (1941)*

INSURANCE

13. Contributions for participation in approved insurance programs. *Insurance Code 1579.253; Education Code 22.005* [See CRD]

DEFERRED COMPENSATION

14. Amounts designated by employees for participation in approved deferred compensation or annuity programs. *Art. 6228a-5, V.A.T.S.; Gov't Code Chapter 609* [See CRG]

CAFETERIA PLANS

15. Amounts designated by employees for participation in the District's cafeteria plan authorized under Section 125 of the Internal Revenue Code. *26 U.S.C. 125*

ADMINISTRATIVE FEE

If the District is required by state or federal law to deduct from the current wages of an employee an amount garnished under a withholding order, the District may deduct monthly an administrative

fee from the employee's disposable earnings in addition to the amount required to be withheld under the withholding order.

The administrative fee may not exceed the lesser of:

1. The actual administrative cost incurred by the District in complying with the withholding order; or

2. $10.

Civil Practice and Remedies Code 63.006