

Income Tax	Except as otherwise provided in 26 U.S.C. 3402, every employer making payment of wages shall deduct and withhold upon such wages an income tax determined in accordance with tables or computational procedures prescribed by the Secretary of the Treasury. <i>26 U.S.C. 3401–3402</i>
Medicare Tax	The tax imposed by 26 U.S.C. 3101 shall be collected by the employer of the taxpayer hired after March 31, 1986, by deducting the amount of the tax from the wages as and when paid as required by law. <i>26 U.S.C. 3102(a), 3121(u)</i>
Retirement	<p>Each payroll period, each employer shall deduct from the compensation of each member employed by the employer the amount required by Government Code 825.402. <i>Gov't Code 825.403</i></p> <p>Each employer shall pick up the employees contribution required of each of its employees by Section 825.403. An employer shall pick up these contributions by a corresponding reduction in the cash salary of the employees, by an offset against a future salary increase, or by a combination of salary reduction and offset against a future salary increase.</p> <p>"Employee" means a person who is employed, as determined by the Teacher Retirement System of Texas, on other than a temporary basis by a single employer for at least one-half time at a regular rate of pay comparable to that of other persons employed in similar positions.</p> <p><i>Gov't Code 821.001, 825.409; Atty. Gen. Op. H-871 (1976)</i></p>
Optional Retirement Program	A participant in the optional retirement program and the employing institution of higher education acting through its governing board shall execute an agreement under which the salary of the participant is reduced by the amount of the contribution required under Government Code 830.201 in accordance with Government Code 830.204. <i>Gov't Code 830.204</i>
Child Support Payments	<p>In accordance with Family Code Chapter 158, an employer shall begin to withhold income in accordance with an order or writ of withholding issued under Chapter 158 not later than the first pay period following the date on which the order or writ was delivered to the employer and shall continue to withhold income as required by the order or writ as long as the obligor is employed by the employer. The employer shall remit the amount to be withheld to the person or office named in the order or writ on each pay date.</p> <p>An employer may deduct an administrative fee of not more than \$10 each month from the obligor's disposable earnings in addition to the amount withheld as child support.</p> <p><i>Family Code 158.202–.204</i></p>

**Spousal
Maintenance**

An order or writ of withholding issued under Family Code Chapter 8 for spousal maintenance and delivered to an employer doing business in this state is binding on the employer without regard to whether the obligor resides or works outside this state. In accordance with Chapter 8, the employer shall remit to the person or office named in the order or writ of withholding the amount of income withheld from an obligor on each pay date.

An employer may deduct an administrative fee of not more than \$5 each month from the obligor's disposable earnings in addition to the amount withheld as spousal maintenance.

Family Code 8.107, .203-.204

Social Security

An employer shall deduct from the salaries of designated employees the amount of Social Security tax required by federal law. *26 U.S.C. 3101-3102, 3121(b)(7); 26 C.F.R. 31.3121(b)(7)-2*

**Federal Education
Loans**

An employer shall pay to the U.S. Secretary of Education, the Texas Guaranteed Student Loan Corporation, or any other guaranty agency for federal education loans as directed in the withholding order issued in an action to recover delinquent federal education loan payments. *20 U.S.C. 1095a(a)(6)*

**Prepaid Higher
Education Tuition
Program**

An employee of a political subdivision of the state may make payments under a prepaid tuition contract by payroll deductions made by the appropriate officer of the political subdivision. *Education Code 54.626(c)*

**Higher Education
Savings Plan**

An employee of a political subdivision of the state may make contributions to a higher education savings trust account established under the higher education savings plan by payroll deductions made by the appropriate officer of the state or political subdivision. *Education Code 54.708(a)*

**English Proficiency
Course**

The cost of such English proficiency course offered under Education Code 51.917 will be deducted from said faculty member's salary. *Education Code 51.917*

**Parking Fees and
Permits**

An employee of an institution of higher education may authorize in writing a reduction each pay period from the employee's salary or wage payment for the payment of any fee or charge for parking, a parking permit, a transportation pass, or other qualified transportation benefit authorized under Section 132(f), Internal Revenue Code of 1986, as amended. The institution shall determine which fee or charge an employee may pay under this provision. *Gov't Code 659.202(a)*

**Club and
Recreational Fees**

An employee of an institution of higher education may authorize in writing a deduction each pay period from the employee's salary or

wage payment for the payment of any fee or charge for parking or for a club membership, recreational sports membership, or similar activity or program. The institution shall determine which fee or charge an employee may pay under this provision. *Gov't Code 659.202(b)*

Status of Deduction

If so designated by the employing institution of higher education, a salary deduction made by an employee under Government Code Chapter 659, Subchapter J shall be considered compensation under Government Code Chapter 659 and salary and wages and member compensation under Government Code Title 8.

If authorized by federal law, a salary deduction or salary reduction under Government Code Chapter 659, Subchapter J may be made on a pretax basis.

Gov't Code 659.205

**Charitable
Contributions**

For purposes of Government Code Chapter 659, Subchapter H a public junior college is considered to be an institution of higher education and employees of the public junior college are considered to be state employees during a state fiscal year unless an affirmative decision not to participate in the state employee charitable contribution program is made by the governing board of the public junior college not later than April 1 of the preceding state fiscal year. An employee of a public junior college that elects not to participate in the state employee charitable contribution program may authorize a deduction from the employee's salary or wage payment for a charitable contribution as provided by the policy of the governing board of the public junior college. *Gov't Code 659.1311*

**Charitable
Contributions to
Institution of Higher
Education**

An employee of an institution of higher education may authorize a deduction each pay period from the employee's salary or wage payment for a contribution to an institution of higher education or a charitable contribution to a nonprofit organization the purpose of which is to support the programs of an institution of higher education.

To be eligible to receive charitable contributions, a nonprofit organization must comply with the rules adopted under Government Code 2255.001 by the institution of higher education the organization supports. An institution of higher education shall establish procedures to enable an employee of the institution to authorize a deduction under this section.

Education Code 51.947

Assignments

An employee's assignment, pledge, or transfer, as security for indebtedness, of any interest in or part of the employee's salary or

wages then due or that may become due under an existing contract of employment is enforceable only if, before or at the time of execution, delivery, or acceptance of an assignment, pledge, or transfer, written approval is obtained in accordance with the policy of the employing institution; and to the extent that the indebtedness it secures is a valid and enforceable obligation.

An institution of higher education shall honor an assignment, pledge, or transfer fulfilling the conditions of Education Code 51.934(b) without incurring any liability to the employee executing the assignment, pledge, or transfer. Payment to any assignee, pledgee, or transferee in accordance with the terms of the instrument is payment to or for the account of the assignor, pledgor, or transferor. An assignment, pledge, or transfer is enforceable only to the extent of salary due or that may become due during continuation of the assignor's employment as an employee of the institution.

Education Code 51.934; Atty. Gen. Op. 0-3474 (1941)

**Deferred
Compensation**

The governing board of a state-supported institution of higher education, including a college district, may reduce the salary of participants in approved deferred compensation and annuity programs when authorized by the participants and shall apply the amount of the reduction to the purchase of annuity contracts or to contributions to any type of investment authorized in Section 403(b), Internal Revenue Code of 1986, and its subsequent amendments, the exclusive control of which will vest in the participants and develop a system to allow or require participants to electronically authorize participation under Vernon's Civil Statutes Article 6228a-5, purchases of annuity contracts, and contributions to investments. [See CKC] *Art. 6228a-5, 2(b), V.A.T.S.; Gov't Code Chapter 609*

Cafeteria Plans

An employer shall withhold from an employee's salary the amount designated by an employee for participation in the college district's cafeteria plan authorized under 26 U.S.C 125. *26 U.S.C. 125*

**Public Purpose and
Employee Benefit**

The governing board of an institution of higher education, including a college district, that is not a component institution of a university system may authorize employees of the institution to elect a payroll deduction for any purpose that the governing board determines serves a public purpose and benefits employees. The board may adopt policies and procedures governing payroll deductions under this section. A payroll deduction under this section is in addition to payroll deductions authorized by other law.

The payroll deduction must be at the written request of the employee, and the request must state the amount to be deducted and the entity to which the deducted amount is to be transferred. A payroll deduction is in effect until revoked in writing by the employee,

but the policies and procedures of the institution of higher education may provide for enrollment periods.

An institution of higher education may collect an administrative fee to cover the costs of making a deduction.

This section does not authorize a payroll deduction for dues or membership fees payable to a labor union or employees' association.

Education Code 51.9611

**Administrative Fee
for Required
Deductions**

An employer, including a college district, who is required by state or federal law to deduct from the current wages of an employee an amount garnished under a withholding order 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. This section does not apply to income withholding under Family Code Chapter 158.

The administrative fee may not exceed the lesser of:

1. The actual administrative cost incurred by the employer in complying with the withholding order; or
2. \$10.

Civ. Prac. and Rem. Code 63.006(a)–(b)