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The ESC 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 ESC and its employees:

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| <b>Income Tax</b>                                    | 1. The amount of income tax required by federal law. <i>26 U.S.C. 3401–3402</i>  |
| <b>Medicare Tax</b>                                  | 2. The amount of medicare tax required by law (only those employees hired after March 31, 1986). <i>26 U.S.C. 3121(u)</i>  |
| <b>Teacher Retirement System</b>                     | 3. The required contribution to the Teacher Retirement System of Texas in accordance with applicable law and rules. <i>Gov't Code Title 8; 34 TAC Chapter 25; Atty. Gen. Op. C-749 (1966)</i>  |
| <b>Retired School Employees Group Insurance Fund</b> | 4. The required contribution to the retired school employees group insurance fund in accordance with applicable law and rules. <i>Insurance Code Chapter 1575</i>  |
| <b>Child Support Payments</b>                        | 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. <i>Family Code Chapter 158</i>  |
| <b>Spousal Maintenance</b>                           | <p>The ESC 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. <i>Family Code 158.204</i></p> 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. <i>Family Code Chapter 8</i> |
| <b>Social Security</b>                               | <p>The ESC 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. <i>Family Code 8.204</i></p> 7. The amount of social security tax required by federal law (only designated employees). <i>26 U.S.C. 3101–3102, 3121(b)(7); 26 CFR 31.3121(b)(7)-2; Atty. Gen. Op. M-149 (1967); Gov't Code Chapter 606</i>   |
| <b>Federal Education Loans</b>                       | 8. 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  |

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	shall be paid to the Texas Guaranteed Student Loan Corporation or the guaranty agency or its agent issuing the order. <i>20 U.S.C. 1095a(a)(6)</i>
<b>Prepaid Higher Education Tuition Program</b>	9. Amounts designated by employees to prepay the tuition and required fees for a beneficiary to attend an institution of higher education. <i>Education Code 54.626</i>
<b>Higher Education Savings Plan</b>	10. Amounts designated by employees as contributions to a higher education savings trust account established under the higher education savings plan. <i>Education Code 54.708</i>
<b>Additional Deductions / Reductions</b>	In addition, the Board may allow the following deductions or reductions:
Insurance	1. Contributions for participation in approved insurance programs. <i>Insurance Code 1579.253; Education Code 22.005</i> [See CRD]
Deferred Compensation	2. Amounts designated by employees for participation in approved deferred compensation or annuity programs. <i>Art. 6228a-5, V.A.T.S.; Gov't Code Chapter 609</i> [See CRG]
Cafeteria Plan	3. Amounts designated by employees for participation in the ESC's cafeteria plan authorized under Section 125 of the Internal Revenue Code. <i>26 U.S.C. 125</i>
<b>Administrative Fee</b>	If the ESC is required by state or federal law to deduct from the current wages of an employee an amount garnished under a withholding order, the ESC 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 ESC in complying with the withholding order; or  2. \$10.  <i>Civ. Prac. &amp; Rem. Code 63.006</i>