



CITY OF WATAUGA – PERSONNEL, ADMINISTRATION AND FINANCIAL POLICIES AND PROCEDURES MANUAL

POLICY TITLE	Payroll Deductions and Garnishments
INITIAL EFFECTIVE DATE	October 24, 2016
LAST REVISION DATE	Replaces <i>Section 18.15, 20.14 and 20.15</i> of the Personnel, Administration and Financial Policies and Procedures Manual approved on February 24, 2014.
POLICY NUMBER	6.03

OBJECTIVE It is the policy of the City of Watauga to provide a systematic and organized approach for the administration of pay policies. Voluntary deductions must be authorized by the employee. Required deductions or garnishments will be automatically processed by the City.

SCOPE This policy applies to all employees regardless of probationary status.

POLICY

A. Voluntary Deductions

The City of Watauga offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to participate in approved programs designed to benefit all employees equally.

Payroll deductions are only allowed for programs that are approved by the City. Programs can be eliminated at any time for reasons such as low participation levels. With signed authorization, eligible employees may participate in the following programs. This list is subject to change as new programs are made available or are removed.

1. Approved group plans for dependent health, dental, vision and life insurance
2. Health Savings Account (HSA)
3. Deferred compensation
4. Aflac
5. United Way
6. Police or Fire Association
7. Community Center Membership

Employee membership at the City’s Community Center is provided at no cost to the employee, but is a taxable benefit. Discounts are available for dependents.

B. Required Deductions

The law requires that certain deductions be made from an employee's paycheck. These include Federal Income Tax, Medicare and contribution to Texas Municipal Retirement System (TMRS) or Public Agency Retirement System (PARS).

C. Garnishments

Under certain circumstances the City may be required to involuntarily withhold or garnish an employee's wages. This includes court ordered child support payments under the provisions of Section 14.43 of the Texas Family Code and Internal Revenue Service tax levies. Such withholdings are mandatory under existing law.