

**GRAND FORKS COUNTY
POLICY MANUAL**

POLICY NO. 103-09

Eff. 2/21/12

PAY DEDUCTIONS

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The law requires that Grand Forks County make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. The county also must deduct Social Security and Medicare taxes on each employee's earnings up to a specified limit. The county contributes the amount of taxes as required by law.

Grand Forks County offers programs and benefits beyond those required by law. Employees who wish to participate in these programs may voluntarily authorize deductions from their checks in writing. If you do not understand why deductions were made or how they were calculated, your supervisor can assist in having your questions answered.

Upon written request of ten (10) or more employees, the County Commission may authorize payroll deductions for any program or benefit. Should the number of employees participating in any approved deduction program drop below eight (8), the Director of Finance and Tax may make a recommendation to the County Commission to discontinue the benefit deduction. A list of the deductions normally allowed or taken is available from the Finance and Tax Department.

Pay set-offs involve pay deductions taken by the county, usually to help pay off a debt or obligation to the employer or others.

The Appendix shows examples of W-4's and samples of all voluntary deduction enrollment documents. Employees are encouraged to review their W-4 every January.