



POLICY AND PROCEDURE STATEMENT

SUBJECT PAYROLL DEDUCTIONS POLICY	PAGE 1 OF 1	DATE EFFECTIVE OCTOBER 1, 2018		
SECTION/POLICY NO. 4.02	APPROVED BY MAYOR	SUPERSEDES NEW		
PREPARED BY VILLAGE ADMINISTRATOR	 VILLAGE ADMINISTRATOR	APPROVAL DATE	ISSUE DATE 12/31/2017	REVIEW DATE
REFERENCE OHIO REVISED CODE (ORC) 145	 PERSONNEL/BENEFIT COMMITTEE	DISTRIBUTION LIST WEBSITE, MAYOR, COUNCIL CLERK- TREASURER, AND VILLAGE EMPLOYEES		

SCOPE

- I. This Policy applies to Ashville Personnel, Ashville Government, and Contract Staff.

POLICY:

- I. The Village of Ashville will have standardized payroll deduction policy.

PURPOSE:

- I. To meet all federal, state, local and administrative rules in paying staff for their services.

PROCEDURE

1. Certain deductions are made from an employee's paycheck as required by law, in accordance with employee benefit plans, or as requested by the employee. These deductions are itemized on the employee's pay statement which accompanies his/her payroll check. Deductions include:
 - A. OPERS - Membership in OPERS is compulsory upon being employed except those employees specifically exempted under the provision of Section 145.03 of the Ohio Revised Code.
 - B. Income Taxes - The Federal, State, School, and Village governments require that taxes be withheld from each salary payment. The amount of tax to be withheld is determined from tables furnished to the Village by the Treasury Department and the Ohio Department of Taxation and varies according to the amount of salary and number of dependency exemptions. Employees are required to complete withholding tax certificates upon initial employment and to inform the Fiscal Officer of any dependency change whenever such change occurs.
 - C. Medicare Deductions - Those employees hired on or after April 1, 1986 are required to contribute 1.45% of their taxable income to the federal Medicare system.
 - D. Garnishment/Child Support Deductions - A court ordered legal claim against the wages of Village employees, by a creditor, for non-payment of a debt, and/or court ordered payroll deductions for child support served by the constituted legal authority, are garnishments and must be recognized and executed by the Fiscal Officer.
 - E. Miscellaneous - Deductions such as U.S. Savings Bonds, credit union, other insurances, etc., may be refused if they are not required by law, are below certain prescribed minimum amounts, are at irregular intervals, or for other cause which the Employer deems not in the best interest of the Village.