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# Statutory Benefits/Mandatory Payroll Deductions

## 1068.1 PURPOSE AND SCOPE

The purpose of this policy is to comply with federal and state law covering statutory benefits and mandatory payroll deductions.

This policy applies to all employees of the District, except for those members in the Public Safety Personnel Retirement System, as they are exempt from Social Security per the Joinder Agreement, effective July 1, 1992.

## 1068.2 POLICY

In accordance with state and federal law, Northwest Fire District takes mandatory deductions required by law from all employees' paychecks each pay period. These include, but are not limited to, state-mandated retirement contributions, federal income tax, state income tax, Social Security and Medicare (FICA), and any legal wage garnishments.