5220 Payroll Deductions

I. Tax Deductions and Exemptions

Federal and State laws require that employers withhold taxes from wages and salaries. Employees are subject to Federal Income Tax and Social Security deductions. Deductions for Federal Income Tax are made by the Payroll Office on the basis of the information furnished by the employee on the W-4 form.

II. Voluntary Payroll Deductions

Employees may voluntarily elect payroll deductions for a variety of services including but not limited to the benefit program and Northwest College Foundation donations.

III. Miscellaneous Payroll Deductions

Before an employee receives an emergency advance or services from the College, the employee shall be required to sign a release that allows the College to deduct an amount from the employee's paycheck until the debt is eliminated. If any employee has an outstanding balance that is 30 days delinquent, the College reserves the right to deduct an agreed upon amount from the employee's paycheck. Any outstanding balance that is 60 days delinquent is subject to 12% interest per annum on the unpaid amount. Any deviation from this policy must be approved by the Vice President for Administrative Services and Finance.

IV. Procedure

It is the responsibility of the employee to notify the Payroll Office of any desired revisions to payroll documentation such as tax exemptions, marital and/or dependent status, mailing address and changes in voluntary deductions.

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