

To: All Washington Local School District Employees
 From: Jeffery Fouke, Treasurer
 Payroll Department
 Date: August 10, 2019
 Re: Payroll Deductions



Federal withholding tax, state income tax, school district income tax where applicable, city income tax, and retirement will automatically be deducted from all regular payroll checks as required respectively by federal, state, and city laws. We are required by the City of Toledo to deduct 2.25% from gross income. There is an exception for those employees working at Shoreland Elementary who also reside outside the city of Toledo. We also withhold City of Perrysburg and Bowling Green income tax, if requested.

A retirement deduction of 10% of gross income for classified employees and 14% for certified employees is required by the Ohio Revised Code. The current Board share of retirement required to be paid to the STRS and SERS retirement systems is 14% for both certified and classified employees. Medicare tax will also be deducted at a rate of 1.45% for all employees hired after March 1, 1986. The Board of Education also contributes a matching 1.45% of all contributions.

Also note that if you are enrolled in HMO health care benefits through Paramount your deductions will be as follows:

- **CLASSIFIED EMPLOYEES AND NON-BARGAINING-** single policy deductions are \$34.30 per month and family policy deductions are \$121.90 per month for full-time employees.
- **CERTIFIED EMPLOYEES:** single policy deductions are \$42.87 per month and family policy deductions are \$130.00 per month for full-time employees.
- **SUPERVISORS/ADMINISTRATORS:** your employee deduction will be at a rate of 10% of the premium cost, which is \$152.37 for family policies and \$42.87 for single policies.

In addition to the above mentioned deductions, the Washington Local Board of Education makes a payroll deduction plan available to you for Sun Federal Credit Union, United Way, Community Shares, Employee Memorial Scholarship Fund, OAPSE, TAWLS, or fair share fee, Citizens School Advisory Committee, and court ordered child/alimony support payments. Also available is a payroll deduction plan for the purpose of a tax-sheltered annuity (403b), a 457 plan, and/or 125 Plan. Below is the list of sign up deadlines and the deduction dates.

DEDUCTION AND REDUCTION DEADLINES:

	Authorization Due By	First Deduction or Reduction by
ANNUITIES/457 PLAN	Last pay of month prior to first deduction (only one change a year)	First pay of month following authorization
CITIZENS SCHOOL ADVISORY COMMITTEE	Last pay of month prior to first deduction	October 11, 2019
CREDIT UNION	Payroll deduction changes will be allowed each payday, provided the change is received by the prior payday	
UNION DUES or FAIR SHARE FEE	For school year 2019-2020	October 11, 2019
UNITED WAY	October 11, 2019 For calendar year 2020	January 3, 2020
125 PLAN	December For calendar year 2019, deducted twice per month	January 3, 2020
COMMUNITY SHARES	October 11, 2019 For calendar year 2020	January 3, 2020
WLS MEMORIAL SCHOLARSHIP FUND	June, 2019 For school year of 2019-2020	September 13, 2019