

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Policy Name: Payroll Deductions (Mandated)		
Policy Number: 104.33	Effective Date: 9/24/2018	Page Number: 1 of 2
Authority: Commissioner	Originating Division: Administration & Finance Division (Human Resources)	Access Listing: Level I: All Access

I. Introduction and Summary:

Deductions will be made from employees' salary as required by various laws and regulations.

II. Authority:

O.C.G.A. §§ 48-7-101 and 47-2-1.

III. Definitions:

Salary Deduction - For the purpose of this policy, is a specified amount of money deducted from an employee's salary for a specific reason.

IV. Statement of Policy and Applicable Procedures:

A. GDC is mandated to make specific salary deductions from an employee's paycheck, which include the following:

1. Federal and State Income Tax Withholding.
2. Pension Plan:
 - a. Employees' Retirement System (ERS) - employees who are age 60 and older at the time of employment are not required to become members of the ERS; and
 - b. Georgia Defined Contribution Plan (GDGP) - mandatory for all hourly or part-time employees (regardless of age) unless they are an active member of the Teachers' Retirement System (TRS) or are receiving a retirement benefit from ERS or TRS.
3. Social Security (FICA) Withholding.
4. Withholding for Medicare (OASDI).
5. Garnishment.
6. Internal Revenue Service Levy.
7. Orders from Bankruptcy Court.
8. Child Support Orders.

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9. Other levies made by proper authority.

B. The authority to make salary deductions shall be accomplished by either pre-set deductions, court orders, or the completion of applicable forms by the employee.

C. To implement the salary deductions IV(A), items 1 and 2 are initially submitted with the hiring package; thereafter, any tax changes may be processed through Employee Self-Service; beneficiary changes for either pension plan may be completed via the ERS website. Items 3 and 4 are automatically activated when an employee is placed on active payroll status. Items 5 through 9 must be submitted directly to the GDC Payroll Unit.

V. **Attachments:** None.

VI. **Record Retention of Forms Relevant to this Policy:** None.