

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 purposes 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.

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8. Child Support Orders.
 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.