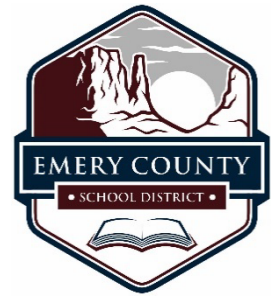


Emery County School District



Policy: DKB—Salary Deductions and Benefits Changes

Date Adopted: 10 September 1997

Current Review / Revision: 10 December 2025

This policy provides for salary deduction plans that accurately and fairly meet the needs of District employees.

Benefits offerings and voluntary salary deductions are set up for each qualifying employee at the beginning of their employment. All salary deductions are applied to the end of month paycheck. Changes to benefits choices and corresponding salary deductions may be made according to the following guidelines:

Changes may be made to the following benefits and corresponding salary deductions at any time:

- Credit Union / Bank Withholdings
- Defined Contribution accounts with Utah Retirement Systems (401k, 457, Roth, Roth IRA)
- Employee Computer Loans
- Supplemental Life Insurance
- Miscellaneous Vendor Accounts

Changes may be made to the following benefits offerings and corresponding salary deductions whenever employees experience a “qualifying event” allowing the change:

- Medical Insurance
- Dental Insurance
- Basic Life Insurance
- Long Term Disability Insurance
- Voluntary AD&D Insurance

Changes may be made to the following benefits offerings and corresponding salary deductions only during the annual open enrollment period of August 20th – September 20th.

- Flexible Spending
- Vision Insurance

Changes to tax sheltered annuity (403b) accounts are covered in policy DLB—Tax Sheltered Annuity Programs.

During the months of September to May, any changes to benefits offerings or salary deductions must be received by the 20th of a month to become effective in the same month. Change requests received after the 20th of a month will become effective the following month. Summer change requests received after June 20th will not take effect until September. This is because the District must process all July, August, and September payrolls prior to June 30th of each year.

Previous Revision: 7 December 2011