

## College Operating Procedures (COP)



**Procedure Title:** Payroll Deductions  
**Procedure Number:** 05-0404  
**Originating Department:** Office of Human Resources

**Specific Authority:**

Board Policy 6Hx6:5.02  
Florida Statute 1012.81-83  
Florida Administrative Code n/a

**Procedure Actions:** Adopted: 11/21/1996; 11/3/2004; 12/2/2008; 02/16/2010;  
11/1/2010; 02/17/2020

**Purpose Statement:** To establish guidelines for College employees regarding payroll deductions.

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**Guidelines:**

In addition to those required by law, certain payroll deductions for regular full-time and temporary full-time employees (working one hundred twenty [120] continuous calendar days or more) are authorized, at the option of the employee, subject to applicable laws and rules.

**Procedures:**

**Payroll Deductions Authorized:**

- A. Medical Plan for Employee and Dependents
- B. Income Protection Insurance (Disability Insurance)
- C. Florida SouthWestern State College Foundation
- D. Flexible Spending/Health Savings Accounts
- E. Tax Sheltered Annuities
- F. Miscellaneous
  - 1. United Way Contributions
  - 2. Florida Association of Community College (Dues and Insurance)
  - 3. Supplemental Life Insurance through the Florida College System Risk Management Consortium
  - 4. Dental Insurance
  - 5. Vision Insurance
  - 6. Other miscellaneous deductions as approved/adopted by Florida SouthWestern State College.