

COUNTY COLLEGE OF MORRIS	
Business and Finance Division Procedures	
Subject: VOLUNTARY PAYROLL DEDUCTIONS	Page: 05.05.01
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General

In addition to payroll deductions that are required by applicable law and various taxing authorities; federal and state income tax, social security taxes, and unemployment insurance and deductions that are required or assumed as a member of a pension plan; PERS, ABP, life insurance, pension loans and supplemental retirement accounts; an employee may request deductions be made against their salary for other voluntary deductions. Participation in these programs may require that the individual complete a written salary reduction agreement authorizing payroll deductions.

Additionally, voluntary deductions can be taken out of an employee’s gross pay as a pre-tax deduction or a post-tax deduction.

Pre-tax deductions reduce the federal, state, and FICA taxable gross amounts as applicable. Post tax deductions are withheld after all taxes have been calculated and withheld.

The Payroll department will arrange for all authorized voluntary payroll deductions from an employee’s salary and will ensure that the deducted funds are remitted to the appropriate agency on a timely basis. This procedure applies to all Faculty, Staff, Adjunct, Part-Time, Students and Temporary employees.

Authority

Vice President for Business and Finance

Responsibility

- Director of Accounting
- Vice President of Human Resources and Labor Relations
- Manager of Payroll and Special Projects
- Benefits Officer
- Payroll/Grant Accountant

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Procedure

1. The Office of Human Resources- Benefits Officer will initiate the following voluntary payroll deductions:
 - a) Flexible Spending Accounts- pre-tax medical and dependent care expenses
 - b) Dental – additional spouse and dependent coverage
 - c) Additional Retirement Savings (i.e. 457b)
2. The CCM Foundation Office will initiate:
 - a) Contributions to the CCM Foundation
3. The employee must review their payroll check/advice to ensure the accuracy of the voluntary payroll deduction and contact the Payroll Office if necessary.

Contact Information:

- Employees should contact the Office of Human Resources with any questions related to deductions for employee benefits such as health insurance and dental insurance at humanresources@ccm.edu
- Questions related to FICA, Medicare, state and federal income tax, or other deductions should be directed to the Payroll Office at payroll@ccm.edu