

	CITY OF DECATUR PERSONNEL POLICY		
Chapter 03	Compensation		
Section 15	Authorized Payroll Deductions		
Revised By:	Nate Mara, City Manager	Revised Date:	October 27, 2025
Approved By:	Nate Mara, City Manager	Effective Date:	January 1, 2026

03.15 - Authorized Payroll Deductions

State and Federal law require written authorizations for deductions to be as specific as possible regarding the amount and purpose of the deduction and to make it clear that the deduction will be made from the employee’s wages. These laws also require deductions to be applied for their intended purposes. Each employee will be required to review and sign a Wage Deduction Authorization Agreement during their onboarding process.

Except in the case of misappropriation of money, no authorized payroll deduction will take an employee’s pay below minimum wage, or, if employee is salary exempt, reduce salary below its predetermined amount.

The City may deduct money from pay from time-to-time for reasons that fall into the following categories:

- A.** Social security contributions;
- B.** Income withholding taxes;
- C.** Employee contributions to the Texas Municipal Retirement System as well as any contributions an employee makes into a retirement or pension plan sponsored, controlled, or managed by the City;
- D.** Employee share of the current authorized premiums for the City’s group plan(s) including:
 - a. Medical
 - b. Dental
 - c. Vision
 - d. Life
 - e. Supplemental Insurance Plan(s)
 - f. Authorized HSA
 - g. Authorized FSA account contributions
- E.** Presently authorized “other insurance” premiums;
- F.** Credit union share or loan payment amounts;
- G.** Installment payments on loans or wage advances given to an employee by the City, and any balance remaining when an employee leaves the City, the balance of such loans or advances;

- H. Installment payments on loans based upon store credit that is used for personal purchases, including the value of merchandise or services that an employee purchased for personal, non-business reasons using City employee charge account or credit card, an account or credit card assigned to another employee, or a general City account or credit card, regardless of whether such purchase was authorized, and if there is a balance remaining when an employee leaves the City, the balance of such store credit or charges, only authorized charges should be completed;
- I. Misuse or abuse of City equipment, accounts or other City owned property;
- J. The cost of repairing or replacing any City supplies, materials, equipment, money, or other property that an employee may damage (other than normal wear and tear), lose, fail to return, or take without appropriate authorization during employment;
- K. The cost of Company uniforms and of cleaning the uniforms (the City will deduct only the actual price it pays for uniforms and cleaning costs less the company contribution);
- L. The reasonable cost or fair value, whichever is less, of meals, lodging, and other facilities furnished in connection with the employee's employment;
- M. Administrative fees in connection with court-ordered garnishments or legally-required wage attachments of pay, limited in extent to the amount or amounts allowed under applicable laws;
- N. If an employee separates from the City and has taken any paid vacation or sick leave in advance of the date an employee would normally be entitled to it;
- O. The value of any time off for absences to which paid leave is not applied (except in the case of those who are paid a fixed salary for fluctuating workweeks, non-exempt salaried employees will have all such unpaid leave deducted from their salary, while exempt salaried employees will experience salary reductions only in units of a full day or week at a time, depending upon the exact nature of the absence, unless partial-day deductions are specifically allowed under federal law);
- P. Any employer paid insurance premiums or retirement system contributions ("payments") made on behalf of the employee that would normally be made under the applicable City benefit plan in the amount of such payments made by the City, such payments being an advance of future wages payable to an employee.
- Q. United Way contributions;
- R. Deferred compensation plan;
- S. Direct Deposit authorized deductions;
- T. Child Support Orders;
- U. Garnishments; or
- V. Authorized A/R deductions to reimburse the City for employee expenses.