The retirement of professional personnel is based upon the provisions of the Georgia Teachers Retirement System. Membership in the retirement system is mandatory for all personnel in positions covered under the retirement system.

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In meeting the requirements of the retirement system, an appropriate amount of each participating employee's earned salary is deducted each month by the Board of Education, as calculated and required by the Georgia Teachers Retirement System.

Social Security is provided for all personnel in the system. Deductions are made at current rate as established by federal guidelines.

Payroll deductions are made from employees' gross pay for mandatory requirements such as Federal Income Tax, State Income Tax, Social Security Tax, Retirement and for other purposes that benefit the employee, such as insurance, credit union, etc. Each employee must provide the personnel department with pertinent information relative to withholding tax exemptions and an authorization for other payroll deductions at the time of employment.

Garnishment

Salaries due officials or employees of the Board of Education shall be subject to garnishment.

ADOPTED: August 2, 2001 REVISED: July 24, 2013

Cherokee County Board of Education