

## **Memorandum**

**To:** John Yeary, DoA Chief Counsel  
**From:** Nancy Ruoff, OCFO – Manager Statewide Payroll and Accounting  
**Date:** 1/18/18  
**Re:** Payroll Deduction Priority Schedule

The payroll deduction priority schedule has been updated to reflect the addition of spousal optional group life and to remove deductions that are no longer available due to changes in Federal and/or State legislation or policies regarding payroll deduction. Note that Savings Bonds and KOSE/PEOPLE COPE Fund have been removed from the list.

### **Payroll Deduction Priority Schedule Effective w/ Implementation of Child Group Life**

1. Federal Withholding Tax (including arbitrary withholding)
2. State Withholding Tax (including arbitrary withholding)
3. Social Security Tax
4. Medicare Tax
5. Local Tax
6. KPERs (all plans)
7. TSA
8. Tax Levy
9. Income Withholding Order
10. Court Ordered Wage Assignment
11. Wage Earner Plans (proportioned only for wages earned after the date the bankruptcy was filed. Wages earned before the bankruptcy was filed are available for garnishment by all creditors)
12. Garnishments
13. Department of Administration Setoff
14. Setoff Wage Assignment
15. Board of Regent's Setoff
16. KPERs Buyback (includes regular and legislative)
17. Voluntary Supplemental Insurance
18. Group Health Insurance (Medical/Drug; Dental; Vision)
19. Health Savings/Reimbursement Account
20. Flexible Spending - Dependent Care
21. Flexible Spending - Health Care
22. Optional Group Life Insurance (Employee; Spouse; child)
23. Deduction Arrearage Payback
24. Parking
25. Maintenance
26. State Agency Payroll Deduction (K.S.A. 75-5536)
27. Voluntary Tax Sheltered Annuity
28. Deferred Compensation Loan
29. Deferred Compensation
30. Organization Dues
31. United Way Contributions
32. Postsecondary Education Savings Plan
33. Long-term Care