



1.1 Employee Benefit Deductions Policy

Policy Statement

The University of Georgia Payroll Department is responsible for administering retirement, Social Security, and Medicare deductions based on the employee's benefit-eligibility status. All other benefits are administered by Human Resources.

Reason for policy

This policy assigns responsibility for establishing payroll deductions for retirement, Social Security, and Medicare in the payroll/personnel system. The Payroll Department is responsible for reviewing personnel documents in order to determine the proper deductions from employee payroll checks for these programs.

Procedures

The University of Georgia Payroll Department determines certain benefit deductions based on benefit eligibility for an employee as indicated on the personnel report prepared by the employee's department. Full or partial benefit eligible employees will have retirement (Teachers Retirement System, Optional Retirement Plan, or Employees Retirement System), Social Security, and Medicare deductions. Non-benefit eligible employees are required to have Georgia Defined Contribution Plan and Medicare deductions. Student employees are exempt from benefit deductions.

Human Resources is responsible for all other benefit deductions including but not limited to health insurance, dental insurance, 403b/457b retirement savings, and flexible spending accounts. See the Human Resources website (<http://www.hr.uga.edu/>) for more details.

Additional contacts

Julie Camp

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Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: Payroll

Policy Contact: Julie Camp

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Record Retention: N/A

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Policy Dates

Effective Date:

Date Last Updated: 01/06/2017

Date of Last Review:

Date of Approval:

Previous Version of Policy: