SOUTHWEST TENNESSEE COMMUNITY COLLEGE

SUBJECT:	Ded	eductions for Contributions to Charitable Organizations		
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EFFECTIV	E DATE: _	July 1, 2000; Revised May 3, 2023		

Purpose

The purpose of this policy is to establish both organizations for which payroll deductions may be made and guidelines for the deductions by Southwest Tennessee Community College ("Southwest" or "the College").

Policy

Employees of the College may designate certain voluntary health and welfare organizations as recipients of donations that will be deducted from their paycheck.

I. Charitable Organizations that will be Considered

The only organizations that will be considered are those that are supported by voluntary contributions and provide direct and substantial health and human services to Tennessee Board of Regents (TBR) employees, their families, and other Tennesseans or provide substantial financial support to health, human services, and environmental agencies that provide significant services to Tennesseans and have a substantial presence in the state.

II. Requirements and Limitations

- 1. The leader of the Human Resources department is responsible for coordinating campus solicitation programs for all charitable organizations. Eligible organizations may solicit contributions once each year during the months of October or November. The campaign is limited to one (1) on-campus visit, and one (1) campus wide mail-out. Eligible organizations that wish to solicit contributions during the designated time-period must submit a campaign plan to the Human Resources department head prior to July 31st.
- 2. Employees are limited to three (3) charitable organization deductions. An "umbrella" organization such as the United Way will be regarded as one (1) deduction.
- 3. The College will submit an annual report of contributions to TBR, federations, and independent agencies. The annual report form is provided as an exhibit to <u>TBR Procedure 140 (P-140)</u>, Charitable Organization Deduction.

III. Enrollment and Methods of Deductions

- 1. New employees may authorize charitable organization deductions during the first full calendar month of service.
- 2. Existing employees will be permitted to authorize contributions to organizations that would qualify under this procedure in accordance with normal payroll deduction procedures.
- 3. Names and addresses of donors shall not be supplied to federations or independent agencies unless specified by the donor.
- 4. Deductions may be by a:
 - a. One-time lump sum deduction, which will be taken out of the paycheck designated by the College's Payroll department.
 - b. A monthly deduction, with the first deduction being designated by the College's Payroll department.
- IV. Process for Obtaining Approval as a Qualified Agency

New organizations must follow the procedures set forth in <u>TBR Procedure 140 (P-140)</u>, Charitable Organization Deduction.

Organizations with current payroll deductions are "grandfathered." This does not eliminate annual verification of continued eligibility and current contact information.

Source of Policy:	Responsible Administrator: <u>AVP of HR; CFO</u>
Related Policy: N/A	TBR Guideline Reference: P-140
Approved:President	Date: <u>May 3, 2023</u>