Policy 4.61  
Salary Deduction

Responsible Official:  VP for Human Resources  
Administering Division/Department:  Compensation  
Effective Date:  March 30, 2007  
Last Revision:  May 07, 2007  

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Overview

It is the policy of Emory University to compensate salaried employees correctly for the work they perform, in compliance with the Fair Labor Standards Act (FLSA) and applicable state law.

Policy Details

ACCEPTABLE DEDUCTIONS FROM SALARY

Employees who are classified as “exempt” from the overtime provisions of the FLSA are paid monthly and receive a salary which is intended to compensate the employee for all hours worked during the month. While the salary may be subject to review and modification from time to time, such as during salary and performance reviews, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

Certain deductions may be withheld from the monthly salary. These include deductions for:

- Social Security taxes;  
- Federal and state taxes;  
- Participation in Emory University sponsored benefit and retirement plans;  
- Absence from work for one or more full days for personal reasons;  
- Absence from work for one or more full days because of sickness or disability, including work-related accidents;  
- A penalty imposed in good faith for infractions of safety rules of major significance, including full or partial day unpaid disciplinary suspensions (check with Human Resources for clarification before making a deduction of this nature);  
- Unpaid disciplinary suspensions of one or more full days imposed in good faith, pursuant to Emory University’s written policy on disciplinary suspensions for infractions of workplace conduct rules;  
- Full or partial days not worked during the first or last week of employment; and  
- Unpaid leave under the Family and Medical Leave Act, whether taken in full or partial day segments.

Deductions may not be made from an exempt employee’s salary for absences from work caused by Emory University’s operating requirements (for example, if Emory University closes its facilities on a scheduled work day), if the employee is ready, willing and able to work, nor for any other reason prohibited by federal or state law.

PAY ISSUES

Employees who have questions about deductions from the salary, or any other issues regarding the rate of pay, should contact their supervisor. If an employee believes that his or her salary has been subject to improper deductions, the employee should immediately report the concern to the supervisor. If the employee feels
uncomfortable discussing the problem with the supervisor (or has not received a prompt reply), he or she should contact the Payroll Department. Every report will be fully investigated and if a violation is found, corrective action will be taken, including but not limited to full reimbursement of inappropriately withheld amounts.

Emory University is committed to complying with the federal and state wage and hour laws and will not tolerate any form of retaliation against individuals who report a concern regarding the payment of wages, report alleged violations of this policy, or who cooperate in the University’s investigation of such reports. Any form of retaliation in violation of this policy will result in disciplinary action, up to and including discharge.

Related Links

- Current Version of This Policy: [http://policies.emory.edu/4.61](http://policies.emory.edu/4.61)

Revision History

**No previous versions of this policy were found.**

*Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.*