

**Clark County School District No. 161**

**PERSONNEL**

**5815**

Employee Compensation Non-Annualized Election

The Clark County School District #161 does not offer its employees a choice about annualized election. For the purposes of this policy, an annualized election means that an employee is allowed to choose between being paid only during the school year and being paid over a twelve (12) month period and the employee chooses to be paid over the twelve month period.

Legal Reference: I.C. §§ 45-606 through 45-617 Claims for Wages

Other Reference: Internal Revenue Service, Newsroom Article, Announcement IR-2007-142, August 7, 2007, “New Rule Will Not Affect Teacher Salaries in Upcoming Year”

Internal Revenue Service, Newsroom Article, August 7, 2007, “Frequently Asked Questions: Sec. 409A and Deferred Compensation”

Policy History:

Adopted on: 05/13/2013

Revised on: