Chapter 4: PERSONNEL 4303

Section 4: SALARIES AND BENEFITS

403(b) Contracts

All employees are entitled to apply for 403(b) contracts on a salary reduction basis except for students who are regularly attending classes at Dubuque Community School District. 403(b) contracts include custodial accounts which meet the requirements of Section 403(b)(7) of the Internal Revenue Code. The contribution amount withheld from the employee's salary is not subject to state or federal income tax.

Adopted: November 12, 1973 Revised: March 10, 2014 Revised: February 11, 2019 Revised: February 10, 2025