

GOVERNMENT CODE

CHAPTER 610. CHILD CARE EXPENSE SALARY REDUCTIONS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 610.001. DEFINITIONS. In this chapter:

(1) "Program administrator" means:

(A) for a state employee employed by The University of Texas System or The Texas A&M University System, the applicable system; or

(B) for every other state employee, the Employees Retirement System of Texas.

(2) "School district" has the meaning assigned by Section 11.13, Tax Code.

(3) "School district employee" means a person who receives compensation for service performed, other than as an independent contractor, for a school district.

(4) "State agency" means:

(A) a board, commission, department, office, or other agency that is in the executive branch of state government and that was created by the constitution or a statute of the state, including an institution of higher education as defined by Section 61.003, Education Code;

(B) the legislature or a legislative agency; or

(C) the Supreme Court of Texas, the Texas Court of Criminal Appeals, a court of appeals, or a state judicial agency.

(5) "State employee" means:

(A) a person who receives compensation for service performed, other than as an independent contractor, for a state agency; or

(B) a district judge.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

Sec. 610.002. ELIGIBLE EXPENSES. Child care expenses are eligible for payment under a salary reduction agreement entered into under this chapter only if the expenses meet the requirements for exclusion from gross income as provided by Section 129 of the federal Internal Revenue Code of 1986 (26 U.S.C. Section 129).

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

SUBCHAPTER B. STATE EMPLOYEES

Sec. 610.011. SALARY REDUCTION AGREEMENTS FOR STATE EMPLOYEES. (a) The state may enter into an agreement with a state employee to reduce the employee's periodic compensation paid by the state by an amount to be paid for child care expenses.

(b) A state employee may request the salary reduction agreement by filing a written request for the reduction, on a form prescribed by the program administrator, with the payroll officer of the state agency with which the employee is employed.

(c) A state employee is entitled to select the recipient of payments under the salary reduction agreement.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

Sec. 610.012. STATE EMPLOYEES PAID THROUGH COMPTROLLER. (a) The payroll officer of a state agency having employees who are paid by warrant issued by the comptroller shall send to the program administrator a copy of each request filed by an employee of the agency under Section 610.011.

(b) If the program administrator determines that an employee's request meets the applicable requirements for exclusion from gross income for federal tax purposes, the program administrator, on the state's behalf, shall enter into a salary reduction agreement with the requesting employee.

(c) The comptroller shall make payments in the amount by which an employee's compensation is reduced in the manner specified by the employee's salary reduction agreement.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

Sec. 610.013. STATE EMPLOYEES NOT PAID THROUGH COMPTROLLER. (a) The payroll officer of a state agency having employees who are not paid by warrant issued by the comptroller may enter into a salary reduction agreement with a requesting employee of the agency.

(b) A payroll officer who enters into the salary reduction agreement shall make payments in the amount by which an employee's compensation is reduced in the manner specified by the agreement.

(c) A payroll officer's actions under this section are subject to applicable rules adopted by the program administrator under this subchapter.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

Sec. 610.014. RULES. The program administrator shall adopt

rules for administering the program authorized by Section 610.011, including rules for determining eligibility for exclusion from gross income for federal tax purposes of amounts by which a state employee's salary may be reduced.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.

SUBCHAPTER C. OTHER PUBLIC EMPLOYEES

Sec. 610.021. SALARY REDUCTION AGREEMENTS FOR SCHOOL DISTRICT EMPLOYEES. (a) The governing body of a school district may authorize a school district employee to enter into an agreement with the school district to reduce the periodic compensation paid the employee by the school district by an amount to be paid for child care expenses.

(b) The governing body of a school district may adopt rules for participating in and administering the program authorized by this section.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 1, eff. Sept. 1, 1993.