

Treasure Valley Community College

Code: DLB
Adopted: 3/1/99
Readopted: 10/14/09; 3/30/10; 6/15/21
Orig. Code: AR 300-2

Tax Deferred Annuities

Under federal law, College employees are eligible to defer federal and state income taxes on money deposited to Tax Deferred Annuities (TDA) and qualifying investment plans.

The College makes TDAs available as a service to its employees. The College does not endorse or recommend them, either generally or specifically.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\), \(16\)](#)
[ORS 243.666](#)

[ORS 341.290\(1\)](#)
[ORS 652.110](#)

[ORS 652.120](#)
[ORS 652.610](#)

I.R.C. 26 U.S.C. § 403 (2012).
29 C.F.R. § 541.603 (2016)

Cross Reference(s):

DL - Payroll