



Lunenburg Public Schools

The Mission of the Lunenburg Public Schools is to provide all students with the skills, confidence, and passion for life-long learning so that they may find their own paths to successful careers, active citizenship, and rewarding lives.

Dr. Jodi Fortuna
Superintendent of Schools

Payroll Election 2025-2026 School Year

Employees represented by the Lunenburg Paraprofessional Agreement

Paraprofessionals salaries encompass a ten-month (school-year) period; therefore, those who choose the twenty-six pay option by either receiving a lump sum payment in June or spreading their school-year salary throughout the summer months are deferring or annualizing compensation. Given that the IRS recognizes that deferring compensation is a common practice among educational staff, an exemption to IRS law (*Public Law No. 108-357**) permits paraprofessionals to continue in this practice without penalty providing district policy and/or a collective bargaining agreement allows for deferred compensation and paraprofessionals submit election forms to defer or accelerate pay.

Unless an employee changes his/her election option per IRS law the initial election to annualize salary remains in effect indefinitely. **If you wish to change your pay distribution status for the 2025-2026 school year, you MUST provide written notice by completing this form and returning it to the Payroll/Benefits Office, Attn: Nancy O'Rourke by June 1, 2025 either through email at norourke@lunenburgma.gov or by mail to Town Hall, 17 Main St., Lunenburg, MA 01462..** This form does not need to be filed with the IRS.

PLEASE NOTE

Once an election (to defer/not to defer compensation) has been made it is irrevocable for the school year.

Please initial your election below:

I elect to annualize my salary for the **2025-2026** school year (I wish to receive 26 pays). **If you choose this option you must pick one of the following:**

I wish to receive a lump sum pay in June 2026.

I wish to distribute my FY26 salary over twelve months.

I elect **NOT** to annualize my salary for the **2025-2026** school year. (I wish to receive 22 pays).

Employee Signature: _____

Printed name: _____

Date signed: _____

If you need more information regarding IRS, Section 409A, you can visit their FAQ webpage at: <https://www.irs.gov/uac/frequently-asked-questions-sec-409a-and-deferred-compensation>. *(*Statement Concerning Section 409A to Section 885 (Public Law No. 108-357) of the American Jobs Creation Act of 2004*)