



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. Kate Burnham
Superintendent of Schools

Payroll Election 2025-2026 School Year Employees represented by the Lunenburg Education Association Agreement

Teachers' 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 teachers, an exemption to IRS law (*Public Law No. 108-357**) permits teachers to continue in this practice without penalty providing district policy and/or a collective bargaining agreement allows for deferred compensation and teachers 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 Office at Town Hall by August 01, 2025. 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)