



OFFICE OF THE COMPTROLLER

DEDUCTION SCHEDULE

DEDUCTION	DESCRIPTION	PRIORITY DEDUCTION Priority	FEDERAL TAX	STATE TAX	PAY PERIOD
Federal	Fed Withholding	1 n/a	na	na	Every
Medicare	Fed MED/EE	2 n/a	na	na	Every
FLI/EE	MA FLI/EE	3 n/a	na	na	Every
State Taxes	MA Withholding	4 n/a	na	na	Every
MLI/EE	MA MLI/EE	4 n/a	na	na	Every
Retirement	State Retirement	5 200	pre	pre ⁽¹⁾	Every
Optional Retirement	Adj Ret	6 210	pre	pre ⁽¹⁾	Every
Adjustment to Retirement	Adj Ret	7 225	pre	pre ⁽¹⁾	Every
Alternate Retirement (mandatory OBRA)	Alt Ret	8 250	pre	pre ⁽¹⁾	Every
Retirement: OBRA Broad 1990)	Alt Ret	9 260	pre	pre ⁽¹⁾	Every
Wage Garnishment	Garnishment E	10 300	post	post	Every*
DYNA Cash Payback	DYNPBK	11 350	post	post	Every
Makeup Retirement	Makeup Ret	12 400	post	post	Every
Basic Life Insurance	Life Ins	13 500	pre ⁽⁴⁾	pre ⁽⁴⁾	First
Basic Health	Health Insurance	14 510	pre ⁽⁴⁾	pre ⁽⁴⁾	First/Secon
GIC Optional Life	GIC before Tax Health N	15 520	post	post	Second
Long Term Disability	LTD Amt	16 530	post	post	First
Dental/Vision (Jud. Branch mgmt.)	Dent Vis	17 530	post	post	First
Dental/Vision(Exec. Dept. mgmt.)	Dent Vis	17 530	post	post	Second
Special Insurance	Spec Ins	18 600	post	post	Every
Union Dues	Union Due	19 700	post	post	Varies
Agency Fee	Agency Fee	19 700	post	post	Varies
Union Special	UnionSpec	20 710	post	post	Varies
Health Care Spending Account Fee	HCSA Fee T	21 725	pre ⁽³⁾	pre	First
Dependent Care Assistance Program	Dep Care	22 730	pre	pre	Every
Health Care Spending Account	HCSA Ded	23 735	pre	pre	Every
Tax Shelter Annuity Plan	TSA	24 755	pre	pre	Every
Deferred Compensation	Def Comp	25 775	pre	pre	Every
Deferred Compensation ROTH	Def Comp ROTH	26 780	post	post	Varies
QT	QTBenefit	27 845	pre ⁽²⁾	pre ⁽²⁾	First
QT	QTBenefit	27 845	pre ⁽²⁾	pre ⁽²⁾	Second
Transit	Transit QT E	28 850	pre ⁽²⁾	pre ⁽²⁾	First
Parking	Parking QT	28 850	pre	pre	Second
Tran (Federal/State)	TRANFD/ST	28 850	post	post	First
Park (Federal/State)	PARKFD/ST	28 850	post	post	Second

- (1) Starting in January, the initial \$2000 in combined Retirement contributions and Medicare Tax is exempt from MA State Tax, with a gradual increase in MA State Tax once the \$2000 threshold is reached. After the threshold is reached these deductions are post tax.
- (2) MBTA transit passes are eligible for federal tax exemption up to \$315, in accordance with the IRS qualified transit amount for the current year.
- (3) Health Care Spending Account Deductions and Fees are not subject to Medicare Taxes.
- (4) GIC Basic Life and GIC Basic Health

As of 4/12/24