

Deduction Schedule

DEDUCTION	DESCRIPTION	PRIORITY Deduction		FEDERAL	STATE	PAY
		Priority		TAX	TAX	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*
Emergency Advance Payback	AdvPayback	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/second
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	540	post	post	first
Dental/Vision(Exec. Dept. mgmt.)	Dent Vis	17	540	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 ⁽³⁾	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
COMECC	COMECC	27	825	post	post	every
QT	QTBenefit	28	845	pre ⁽²⁾	pre ⁽²⁾	first
QT	QTBenefit	28	845	pre ⁽²⁾	pre ⁽²⁾	second
Transit	Transit QT E	29	850	pre ⁽²⁾	pre ⁽²⁾	first
Parking	Parking QT	29	850	pre	pre	second
Tran (Federal/State)	TRANFD/ST	29	850	post	post	first
Park (Federal/State)	PARKFD/ST	29	850	post	post	second
Commonwealth Fee	Comm Fee	30	n/a	post	post	every

(1) The first \$2000 in the total combined of all Retirement contributions and Medicare Tax is not subject to MA State Tax.

(2) MBTA transit passes are Federal tax-free based on IRS qualified transit amount for current year.

(3) Health Care Spending Account Deductions and Fees are not subject to Medicare Taxes.

(4) GIC Basic Life and GIC Basic Health can be pre or post tax.

* Determined by court order.