

Deduction Schedule

DEDUCTION	DESCRIPTION	PRIORITY	FEDERAL TAX	STATE TAX	PAY PERIOD
Federal	Fed Tax	1	na	na	every
Medicare	Med Tax	2	na	na	every
State Taxes	State Tax	3	na	na	every
Retirement	State Ret	4	pre	pre ⁽¹⁾	every
Adjustment to Retirement	Adj Ret	5	pre	pre ⁽¹⁾	every
Alternate Retirement (mandatory OBRA)	Alt Ret	6	pre	pre ⁽¹⁾	every
Wage Garnishment	Garnish	7	post	post	every*
Emergency Advance Payback	AdvPaybck	8	post	post	every
Makeup Retirement	Makeup Ret	9	post	post	every
Basic Life Insurance	Life Ins	10	pre (4)	pre (4)	first
Basic Health	HealthIns	11	pre (4)	pre (4)	first/second
GIC Optional Life	Life Ins	12	post	post	second
Long Term Disability	LTD Amt	13	post	post	first
Dental/Vision (Jud. Branch mgmt.)	Dent Vis	14	post	post	first
Dental/Vision(Exec. Dept. mgmt.)	Dent Vis	14	post	post	second
Special Insurance	Spec Ins	15	post	post	every
Union Dues	Union Due	16	post	post	varies
Agency Fee	Agncy Fee	17	post	post	varies
Union Special	UnionSpec	18	post	post	varies
Health Care Spending Account Fee	HCSA Fee	19	pre ⁽³⁾	pre	every
Health Care Spending Account	HCSA Ded	20	pre ⁽³⁾	pre	every
Dependent Care Assistance Program	Dep Care	21	pre	pre	every
Tax Shelter Annuity Plan	TSA	22	pre	pre	every
Deferred Compensation	Def Comp	23	pre	pre	every
Savings Bond	Sav Bond	24	post	post	varies
COMECC	COMECC	25	post	post	every
MBTA	MBTA	26	pre ⁽²⁾	post	first
UFUND	UFUND	27	post	post	first/second
Commonwealth Fee	Comm Fee	28	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 for the first \$110.

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

(4) GIC Basic Life and GIC Basic Health can be pretax.

** Determined by court order.*