



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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MMARS Policy: Payroll

Issue Date: July 1, 2004

Date Last Revised:

Deduction Guidelines for Deceased Employee Payments

Deduction	Payment Made in Calendar Year of Employee's Death	Payment Made <u>After</u> Calendar Year of Employee's Death
Federal Income Tax	Do Not Deduct	Do Not Deduct
Medicare Tax	Deduct	Do Not Deduct
State Income Tax	Do Not Deduct	Do Not Deduct
State Retirement	Deduct	Do Not Deduct
Higher Ed Optional Retirement	Deduct	Do Not Deduct
Alternate Retirement	Deduct	Do Not Deduct
Wage Garnishments	Deduct (unless notified by legal entity to stop deduction prior to payment going out)	Do Not Deduct
Salary Advances	Deduct	Deduct
Basic Insurance	Do Not Deduct	Do Not Deduct
Long Term Disability	Do Not Deduct	Do Not Deduct
Dental/Vision Insurance	Do Not Deduct	Do Not Deduct
Optional Life Insurance	Do Not Deduct	Do Not Deduct
Special Insurance	Do Not Deduct	Do Not Deduct
Union Dues	Do Not Deduct	Do Not Deduct
Agency Service Fees	Do Not Deduct	Do Not Deduct
DCAP	Do Not Deduct	Do Not Deduct
TSA	Do Not Deduct	Do Not Deduct
Deferred Comp	Do Not Deduct	Do Not Deduct
Savings Bond	Do Not Deduct	Do Not Deduct
COMECC	Do Not Deduct	Do Not Deduct
MBTA Passes	Do Not Deduct	Do Not Deduct
Commonwealth Fees	Do Not Deduct	Do Not Deduct