

Allowable Deductions by ECLS

Rev. 11/4/16

ECLS (PTRECLS)	BCAT (PTRBCAT)	Taxes			Retirement			Deductions											ECLS (PTRECLS)
		Fed W/H	FICA Old Age #3	FICA Medicare #3	PERS	TRS	ORP	Health Care	Health Care Depend	Child Sup Garnshmnt IRS Levy	Parking	FSA Hlth Care Dep Care	HSA Individual Family	AD&D	Supl Life	TDA	Union Dedns	Charity/ Employee Selected	
A9	AF	Y		Y #2		Y #4	Y #4	Y	Y	Y	Y	Y	Y #8	Y	Y	Y	Y	Y	A9
AR	AF	Y		Y #2		Y #4	Y #4	Y	Y	Y	Y	Y	Y #8	Y	Y	Y	Y	Y	AR
CR	CE	Y		Y #2	Y		Y #6	Y	Y	Y	Y	Y	Y #8	Y	Y	Y	Y	Y	CR
CT	T1	Y	Y	Y #2				Y #9	Y #9	Y	Y					Y	Y	Y	CT
EX	BB	Y		Y #2	Y #5		Y #5	Y	Y	Y	Y	Y	Y #8	Y	Y	Y		Y	EX
F9	BB	Y		Y #2		Y #4	Y #4	Y	Y	Y	Y	Y	Y #8	Y	Y	Y	Y	Y	F9
FN	BB	Y		Y #2		Y #4	Y #4	Y	Y	Y	Y	Y	Y #8	Y	Y	Y		Y	FN
FR	BB	Y		Y #2		Y #4	Y #4	Y	Y	Y	Y	Y	Y #8	Y	Y	Y		Y	FR
FT	F1 or F2	Y	Y #1	Y #2				Y #9	Y #9	Y	Y					Y	Y	Y	FT
FW	F1 or F2	Y	Y #1	Y #2				Y #9	Y #9	Y	Y					Y		Y	FW
GN	S1	Y						Y #9	Y #9	Y	Y					Y		Y	GN
GT	S1	Y	Y	Y #2				Y #9	Y #9	Y	Y					Y		Y	GT
NR	BB	Y		Y #2	Y #6		Y #6	Y	Y	Y	Y	Y	Y #8	Y	Y	Y		Y	NR
NT	T1	Y	Y	Y #2				Y #9	Y #9	Y	Y					Y		Y	NT
NX	ET or CX	Y	Y	Y #2				Y	Y	Y	Y					Y	Y #7	Y	NX
SN	S1	Y						Y #9	Y #9	Y	Y					Y		Y	SN
ST	S1	Y	Y	Y #2				Y #9	Y #9	Y	Y					Y		Y	ST
XR	BB	Y		Y #2	Y #5		Y #5	Y	Y	Y	Y	Y	Y #8	Y	Y	Y		Y	XR
XT	T1	Y	Y	Y #2				Y #9	Y #9	Y	Y					Y		Y	XT
XX	ET	Y	Y	Y #2				Y	Y	Y	Y					Y		Y	XX

NOTES

- #1 Adjunct Faculty (ECLS FT or FW, BCAT F1) first hired in an adjunct assignment before January 1, 1996, may not be required to contribute to FICA Old Age (Social Security), as they may be covered by the UA Pension plan for adjuncts (restrictions apply).
 - #2 Employees who have been employed by the University **without a break in service** since March 31, 1986, are not required to pay FICA Medicare.
 - #3 Nonresident aliens may not be subject to FICA (Social Security or Medicare) taxes. Rehired retirees under PERS/TRS/ORP are exempt from FICA Old Age, but must pay Medicare taxes.
 - #4 Faculty in these ECLSs have the option of enrolling in either the TRS or the ORP retirement program.
 - #5 Some Exempt Regular and Executive positions had the option of enrolling in either the PERS or ORP retirement program prior to July 2006. From July 1, 2006 through June 30, 2015, all new hires in these positions may have the option of enrolling in either the PERS or ORP Tier 3 retirement program. Does not usually apply to re-hired employees (who usually retain their prior plan/tier).
 - #6 Non-Exempt Regular (NR) and L6070 Regular (CR) employees newly hired on or after July 1, 2006 through June 30, 2015, may have the option of choosing either PERS or ORP Tier 3 retirement program. Does not usually apply to re-hired employees (who usually retain their prior plan/tier).
 - #7 Local 6070 Extended Temporary employees ("NX" ECLS, "CX" BCAT) can have L6070 Union deductions.
 - #8 HSA (Health Savings Account) only available to employees who have enrolled in the CDHP (Consumer-Driven Health Plan). Employee cannot have a concurrent Health Care FSA.
 - #9 Temporary employees (including students and adjunct faculty) can qualify for health care under provisions of the Affordable Care Act (ACA) by working an average of 130 hours per month during an initial or subsequent standard six-month measurement period. Coverage continues during the six-month stability period regardless of hours worked, as long as still employed.
- > To review retirement rate details and history, refer to the "Contribution Rates: Pension/PERS/TERS/ORP/FICA" document at the link listed below:
http://www.alaska.edu/files/hr/reference.reference.contribution_rates.pdf
- > To review Salary, Benefit, and Leave eligibility for each ECLS, refer to the "ECLS Code Crosswalk" document at the link listed below:
http://www.alaska.edu/files/hr/reference.reference.ecls_crosswalk.pdf