

**Grosse Pointe Public Schools
Earnings and Deduction Codes**

<u>Earning/Deduction Code</u>	<u>Description</u>	<u>Elective/ Nonelective</u>
<u>Earnings</u>		
Taxable Gross	Total wages subject to federal income tax.	
Regular Pay	Contract wages.	
EPED	Extra Pay for Extra Duty.	
Extra	Supplemental non-contractual wages (ex. subbing).	
NR Insura	Taxable value of life insurance in excess of \$50,000.	
NR I/Cash	Cash incentive for opting out of medical benefits or medical plan credits, according to the contract.	
Retirement Gross	Gross wages reportable for retirement purposes. Includes EPED and Extra wages. Excludes Insura and I/Cash.	
<u>Deductions</u>		
FICA-OASDI	Social Security tax withholding - Old Age, Survivors & Disability Insurance portion.	Nonelective
Federal	Federal income tax withholding.	Nonelective
FICA-HI	Social Security tax withholding - Medicare portion.	Nonelective
State MI	Michigan income tax withholding.	Nonelective
NR Insura	Reversal of NR Insura earnings (reflected for tax purposes only).	
ORS MIP+/PENS+	Employee contribution to Michigan Retirement System (Graded). Pension component similar to MIP Fixed & Graded (Graded).	Irrevocable
ORS BASIC 4%	Employee contribution to Michigan Retirement System (4%).	Irrevocable
ORS RET HLTH	Employee contribution to Michigan Retiree Health Care Trust (3%).	Irrevocable
ORS MIP 7%	Employee contribution to Michigan Retirement System (7%).	Irrevocable
ORS EE DC	Employee contribution to Michigan Retirement System (ORS). Pension savings component for all new hires after July 1, 2010.	Irrevocable
ORS EE PHF	Employee contribution to ORS Personal Healthcare Fund (2%).	Irrevocable
ORS MIP FIXED	Employee contribution to Michigan Retirement System (3.9%)	Irrevocable
ORS MIP GRADED	Employee contribution to Michigan Retirement System (Graded).	Irrevocable
TDP	Withholding for public school employees tax-deferred service credit purchase agreement	Elective
FLX HLTHFSA PRE	Health care flexible spending account deduction.	Elective
FLX DEP FSA PRE	Dependent care flexible spending account deduction.	Elective
PRE TX PAY DED	Medical, dental & vision deductions for premiums not covered by the school system.	Elective
POST TX PAY DED	Life, optional life and long-term disability premium deductions.	Elective
TSA	403(b)/457 contribution.	Elective