**Benefit Deduction Codes**

The following Benefit Deduction Codes (BDCA) is a comprehensive list of deductions (excluding Federal cmployees) that charge OPE (Other Payroll Expenses) to the pay indexes of a department/unit. OPE charges follows pay so a labor redistribution will redistribute the associated OPE accordingly.

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| --- | --- | --- |
| **Type of OPE Deduction** | **BDCA**  | **Description** |
| Graduate Fee Remission & Health Insurance Employer Contribution | IGC | Grad/ClinFell/PostDoc Untaxed |
| IGF | Grad Fee Remission  |
| IGU | Grad Summer Cover Contribution |
| I9C | Grad 1/9 Health PostTax Contrb |
|   |   |   |
| Health Insurance Employer Contributions | PSA | PEBB Employer Contrib Pre-Tax |
| P40 | Prem. Subsidy $40, Pre-Tax |
| TAY | Academic Year Triple Cont |
|   |   |   |
| Retirement Contributions | R00 | OPSRP IAP Empl Acct Pd for You |
|   | R01 | IAP Emplye Acct Paid for You |
|   | R06 | Retirement Empr Contrib Tier 1 |
|   | R07 | Retirement Empr Contrib Tier 2 |
|   | R08 | Retirement Empr Contrib OPSRP |
|   | R11 | PERS/TIAACREF Paid for You |
|   | R12 | PERS/TIAACREF Employer Contrib |
|   | R13 | PERS/TIAACREF, 1st $4800 |
|   | R1O | ORP Fidelity Tier 1 Pd for You |
|   | R1T | ORP TIAA-CREF T1 Paid for You |
|   | R1V | ORP VALIC Tier 1 Paid for You |
|   | R2O | ORP Fidelity Tier 2 Pd for You |
|   | R2T | ORP TIAA-CREF T2 Paid for You |
|   | R2V | ORP VALIC Tier 2 Paid for You |
|   | R3O | ORP Fidelity Tier 3 Pd for You |
|   | R3T | ORP TIAA-CREF T3 Paid for You |
|   | R3V | ORP VALIC Tier 3 Paid for You |
|   | R4O | ORP Fidelity Tier 1 ER Contrib |
|   | R4T | ORP TIAA-CREF T1 ER Contrib |
|   | R4V | ORP VALIC Tier 1 ER Contrib |
|   | R5O | ORP Fidelity Tier 2 ER Contrib |
|   | R5T | ORP TIAA-CREF T2 ER Contrib |
|   | R5V | ORP VALIC Tier 2 ER Contrib |
|   | R6O | ORP Fidelity Tier 3 ER Contrib |
|   | R6T | ORP TIAA-CREF T3 ER Contrib |
|   | R6V | ORP VALIC Tier 3 ER Contrib |
|   | RDR | PERS Retirement Debt Repayment |
|   | REO | ORP Fidelity T4 Paid for You |
|   | RET | ORP Tiaa-Cref T4 Paid for You |
|   | RMO | ORP Fid Pretax TDI/EE Match T4 |
|   | RMT | ORP TC Pretax TDI/EE Match T4 |
|   | RRO | ORP Fid Roth TDI/EE Match T4 |
|   | RRT | ORP TC Roth TDI/EE Match T4 |
|   |   |   |
| Taxes | TME | Medicare Tax |
|   | TSF | State Accident Insurance Fund |
|   | TSS | Social Security Tax |
|   | TT1 | Mass Transit Taxing Districts |
|   | TUI | Unemployment Insurance |
|   | TWC | Workers' Comp Assessment |
|   |   |   |
| Other | TDP | Deferred OPE Expenses |

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