

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Effective: January 1, 2017

*Items highlighted in yellow have been changed since the last update.

Updated: December 23, 2016

FEDERAL WITHHOLDING 26 PAYS FEDERAL TAX ID NUMBER 86-6004791

(a) SINGLE person (including head of household) - BIWEEKLY TABLE

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	But not over -				of excess over -
\$88					\$0
\$88	\$447		10%		\$88
\$447	\$1,548		15%		\$447
\$1,548	\$3,623	\$35.90	plus	25%	\$1,548
\$3,623	\$7,460	\$201.05	plus	28%	\$3,623
\$7,460	\$16,115	\$719.80	plus	33%	\$7,460
\$16,115	\$16,181	\$1,794.16	plus	35%	\$16,115
\$16,181		\$4,650.31	plus	39.6%	\$16,181
		\$4,673.41	plus		

(b) MARRIED person BIWEEKLY TABLE

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	But not over -				of excess over -
\$333					\$0
\$333	\$1,050		10%		\$333
\$1,050	\$3,252	\$71.70	plus	15%	\$1,050
\$3,252	\$6,221	\$402.00	plus	25%	\$3,252
\$6,221	\$9,308	\$1,144.25	plus	28%	\$6,221
\$9,308	\$16,360	\$2,008.61	plus	33%	\$9,308
\$16,360	\$18,437	\$4,335.77	plus	35%	\$16,360
\$18,437		\$5,062.72	plus	39.6%	\$18,437

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$155.80 ; State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care; Contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation.

STATE WITHHOLDING STATE TAX ID NUMBER 07-0454000

PR14 AZ FORMULA	% of Gross Taxable Wages	
10 =	5.1%	Optional.
11 =	4.2%	Optional.
12 =	3.6%	Optional.
13 =	2.7%	Optional. (Default for employees who don't submit form A-4)
14 =	1.8%	Optional.
9 =	1.3%	Optional.
15 =	0.8%	Optional.
8 =	0.0%	If EE does not expect to have any tax liability this year. Must file Annually.

FICA (SOCIAL SECURITY AND MEDICARE) TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	up to \$127,200	6.20%	6.20%
MEDICARE	up to \$200,000 over \$200,000	1.45% 2.35%	1.45% 1.45%

*To determine taxable Social Security and Medicare income, deduct the following from gross pay: State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care.

MINIMUM WAGE

	MINIMUM WAGE Effective for hours worked on or after
FEDERAL	\$7.25 7/24/2009
STATE*	\$10.00 1/1/2017

*The Fair Wages and Healthy Families Act does not apply to State Government employees

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER	
		DED CODE	FY17 RATE	DED CODE	FY17 RATE
1	ASRS PLAN-ASRS	7903	11.34%	7904	11.34%
1E	ASRS EO ELECTED OFFICIALS ASRS PLAN	7919	11.34%	7920	11.34%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	7906	24.86%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	7908	23.50%
3E	EODCRS ELECTED OFFICIALS DEFINED CONTRIBUTION (NTWD)	7813	8.00%	7814	6.00%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	6.65%	7910	82.96%
5	PSRS GAME & FISH (035)	7911	11.65%	7912	83.80%
6	PSRS AG INVESTIGATORS (151)	7913	11.65%	7914	66.59%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	11.65%	7916	28.20%
9	NA NO RETIREMENT				
0	CORP CORRECTIONS (500)	7901	8.41%	7902	18.85%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	11.65%	7924	80.61%
F	PSRS STATE PARKS (204)	7931	11.65%	7932	44.94%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7934	20.41%
H	PSRS DEFERRED RETIREMENT OPTION PLAN (DROP)	7957	11.65%		
J	CORP PUBLIC SAFETY DETENTION OFFICERS (564)	7961	8.41%	7962	6.12%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS			7966	33.27%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY			7970	89.61%
S5	PSRS SUPP BENEFIT - GAME & FISH			7972	95.45%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS			7974	78.24%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS			7976	39.85%
S0	CORP SUPP BENEFIT - CORRECTIONS			7964	27.26%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER			7978	92.26%
SF	PSRS SUPP BENEFIT - STATE PARKS			7980	56.59%
SJ	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS			7968	28.37%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS			7982	14.53%
ASRS	LTD ASRS	7509	0.14%	7508	0.14%
PSRS	LTD PSPRS (HARTFORD)			7520	0.27%
PSRS	EODCRS DISABILITY	7987	0.13%	7988	0.13%

NO NEW ENROLLEES

8	ORP T.I.A.A./VALIC	7917	7.00%	7918	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921		7922	
C	ASRS SYSTEM-ASRS	7925	7.00%	7926	7.65%
D	NTWD EMPLOYER'S ANNUITY			7810	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	7808	2.66%

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

	EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER	
		DED CODE		DED CODE	FY17 RATE
	UNEMPLOYMENT INSURANCE (SUTA)			T202	0.100%
	TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%
	HR PRO RATA			3802	0.830%
	ACCUM SICK ERE (RASL)			3804	0.400%
	WORKER'S COMPENSATION (PR18.1)			3806	varies by job class
	COUNSEL SERVICES (AG PRO RATA)			3808	
	HR PRO RATA (PERSONNEL BOARD)			3810	0.030%
PSRS	ALT CONTRIBUTION RATE - DPS (007)			7936	64.720%
CORP	ALT CONTRIBUTION RATE - DOC (500)			7938	12.100%
EORP	ALT CONTRIBUTION RATE - EO&J (415)			7940	23.500%
CORP	ALT CONTRIBUTION RATE - DJ (501)			7942	18.040%
CORP	ALT CONTRIBUTION RATE - DISP (563)			7944	14.010%
PSRS	ALT CONTRIBUTION RATE - G&F (035)			7946	80.210%
PSRS	ALT CONTRIBUTION RATE - AGI (151)			7948	54.380%
PSRS	ALT CONTRIBUTION RATE - FIRE (119)			7950	16.570%
PSRS	ALT CONTRIBUTION RATE - LIQ (164)			7952	68.470%
PSRS	ALT CONTRIBUTION RATE - PARK (204)			7954	32.270%
ASRS	ALT CONTRIBUTION RATE - ASRS			7956	9.470%
ASRS LEGACY	ASRS LEGACY (415)			7984	12.160%
EODCRS LEGACY	EODCRS LEGACY (415)			7986	17.500%