

# PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated July 1, 2008

## FEDERAL WITHHOLDING

FEDERAL TAX ID NUMBER 86-6004791

### (a) SINGLE person (including head of household) -

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
 Not over \$102..... \$0

Over	But not over -		of excess over -
\$102 -	\$396	10%	\$102
\$396 -	\$1,306	\$29.40 plus 15%	\$396
\$1,306 -	\$3,066	\$165.90 plus 25%	\$1,306
\$3,066 -	\$6,404	\$605.90 plus 28%	\$3,066
\$6,404 -	\$13,833	\$1,540.54 plus 33%	\$6,404
\$13,833 .....		\$3,992.11 plus 35%	\$13,833

### (b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
 Not over \$308..... \$0

Over	But not over -		of excess over -
\$308 -	\$906	10%	---\$308
\$906 -	\$2,775	\$59.80 plus 15%	\$906
\$2,775 -	\$5,302	\$340.15 plus 25%	\$2,775
\$5,302 -	\$7,988	\$971.90 plus 28%	\$5,302
\$7,988 -	\$14,042	\$1,723.98 plus 33%	\$7,988
\$14,042 .....		\$3,721.80 plus 35%	\$14,042

To determine tax liability, deduct the following from gross pay: number of exemptions X \$134.62; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurances; vision care, dependent care and medical reimbursement account.

## STATE WITHHOLDING

STATE TAX ID NUMBER 07-0454000

CODE	State Withholding Percentage of Federal
2	= 37.00% Optional
3	= 31.00% Optional
4	= 25.00% Optional
5	= 23.00% Optional
6	= 19.00% Required for \$15,000 or More
7	= 10.00% Required for \$10,000 or More
8	= 0.00%

## FICA AND MEDICARE TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
FICA	Max \$102,000	6.2%	6.2%
MEDICARE	All Applicable wages	1.45%	1.45%

\*To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurances, dependent care, medical reimbursement and vision care.

## RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE	EMPLOYER
1	PLAN-ASRS	8.95%	8.95%
2	JUVENILE CORRECTIONS	7.96%	8.42%
2	JUVENILE CORRECTIONS	8.41%	8.42% Effective 10/24/08 Payday
3	ELECTED OFFICIALS & JUDGES	7.00%	21.21%
4	PUBLIC SAFETY	2.65%	28.62%
5	GAME & FISH	7.65%	37.98%
6	AG INVESTIGATORS	7.65%	52.81%
7	FIRE FIGHTERS	7.65%	20.46%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	7.96%	8.90%
0	CORRECTIONS	8.41%	8.90% Effective 10/24/08 Payday
A	CAPITOL POLICE	7.65%	14.23%
B	LIQUOR CONTROL OFFICER	7.65%	20.30%
C	SYSTEM-ASRS	7.00%	7.96%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01
F	STATE PARKS	7.65%	17.83%

## OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

DED CODE	EMPLOYER RELATED EXPENSES	EMPLOYEE	EMPLOYER
T202	UNEMPLOYMENT INS (SUTA)		0.150%
3802	HR PRO RATA		1.070%
3804	ACCUM SICK ERE (RASL)		0.400%
3800	TECHNOLOGY CHARGE (GITA)		0.200%
3808	COUNSEL SERVICES (AG PRO RATA)		0.675%
7508	LTD A.S.R.S.		0.500%
7509	LTD A.S.R.S.	0.500%	